Department of Materials Science and Engineering

Business Expense Procedure

I. University Business Expense Policy

It is the policy of the University of Texas at Dallas that entertainment expenditures for reasonable and appropriate business purposes, including meals and catering be paid from institutional funds. Institutional funds shall include designated, auxiliary and gift, unless prohibited by the donor, as well as research awards having the express approval of the grantor. **Funds appropriated by the State of Texas shall not be used to pay for entertainment expenditures.**

University employees may be reimbursed from non-appropriated funds (derived from sources other than student tuition and fees), including gift and endowment funds (unless prohibited by the donor), for expenses incurred for the purchase of alcoholic beverages when dispensed in conjunction with University-related business and approved by the appropriate Vice President or Dean. When alcoholic beverages are purchased in conjunction with meals, the maximum reimbursement rate for that meal will apply.

All expenditures related to entertainment shall be processed by the University in accordance with Federal and State laws, and evaluated and approved in accordance with the best value for the University and at a reasonable cost. These two guiding principles shall be continually reviewed and approved through the organizational approval processes within the University.

Guidelines for Business Expenses

This policy makes no attempt to codify all expenditure scenarios. Rather, this policy statement shall serve as a broad guideline of expectations with regard to the most efficient, effective, and compliant use of funds entrusted to the University. Expenses are reasonable when they are appropriate for the nature of a particular business event, e.g., a dinner associated with gift development or a lunch with a faculty or staff member being recruited, and readily justified as having an appropriate business purpose. "Appropriate" means neither meager nor extravagant. Specific guidance and processing procedures for the payment of entertainment expenditures can be found on the [Payment Services Page](#).

[UTDBP3094 Policy on Entertainment and Official Occasions](#) [UTDBP3057: Purchasing Policies](#)

II. Department Business Expense Requirements

Employees of The University of Texas at Dallas are expected to be good stewards of university funds. University leadership reserves the right to deny reimbursement of excessive expenditures. Additional requirements and limits for entertainment expenditures may be declared by the Dean, Vice President or Business Officer. Business expense reimbursements for
goods and services should be minimal and authorized, when applicable. The preferred method for purchasing general goods and services should be coordinated with the Administrative Staff for Purchasing.

III. Department Business Expense System

The department submits reimbursements through the online eProcurement portal by the designated MSE Administrative Staff. If this staff member is not available, the back-up will be the Administrative Staff for Purchasing.

The department’s filing system consists of digital records.

- Files stored in the eProcurement online system include: Employee Non-Travel Reimbursements, Receipts and Independent Contractor Forms.

IV. Department Business Expense Procedure

The department requires all receipts to be submitted electronically to the designated MSE Administrative Staff. Details for each request are recorded in the business transaction log titled Travel & Business Expense Log.

The University reimburses reasonable expenses for business meals and entertainment. Reasonable expenses include those normally incurred and expected, considering the business purpose of the event, its attendees and relevant circumstances. Generally, this amount will not exceed $75 per person. The per-person cost includes meals, drinks, tax and tips.

Summary of the Business Expense Process:

- **Option 1:** Receive electronic receipts (must include proof of payment and business purpose) and submit the online Emp. Non-Travel Reimbursement, along with receipts, in eProcurement.
- **Option 2:** Receive an “Assigned Cart” with receipts attached through eProcurement and submit.
- For Non-UTD Employees, submit the online Request for Check, along with receipts, in eProcurement.
- Verify that the reimbursement has been paid.

Any reimbursement submitted after 60 days from travel will be reported to Payroll as income. The IRS requires employee business expenses to be submitted for reimbursement "within 60 days after the expense is incurred or the trip ends." "If not submitted within 60 days, the reimbursement becomes taxable [to the employee] for federal, state, FICA and Medicare; and withholding tax must be taken."
V. Reconciliation

Reimbursements for business expenses are reconciled by the Business Manager in PeopleSoft with the Gemini Financials Account Reconciliation Application.

Student Workers will gather digital records for required source documentation to merge and file in the Account Reconciliation folder on the W: drive.