



UNIVERSITY REGULATIONS & PROCEDURES MANUAL
BOOK 6

SOURCE: Senior Vice President and Treasurer
ORIGINALLY APPROVED: 1980

SECTION: 6.1.12
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6.1.12 POLICIES AND PROCEDURES CONCERNING THE USE OF THE REQUEST FOR PAYMENT FORM AND THE TRAVEL AND BUSINESS EXPENSE REPORT

A. Introduction

The Request for Payment Form (also referred to as a billhead or check request) and the Travel and Business Expense Report are designed to handle specific and unique payment transactions for the University. The proper use of these forms is necessary to control and account for these types of disbursements, as well as ensure that the University remains in compliance with a variety of state and federal regulations covering its procurement, employment and sponsored programs activities. The University's policies and procedures governing the use of the Request for Payment Form and the Travel and Business Expense Report are stated below.

B. Request for Payment Form (RPF)

Generally, the University procures and pays for goods and services through the use of a purchase order. Occasionally, however, there are circumstances under which a payment is required, but for which the issuance of a purchase order is either inappropriate or unnecessary. Although it is not practical to enumerate all of these circumstances, the following types of payments may be made using a properly completed RPF:

1. Travel Advances (refer to Section 6.1.10)
2. Petty Cash Reimbursements (refer to Section 6.1.7)
3. Certain Payments to Individuals (refer to Section 6.1.4)
4. Certain Statutory or Regulatory Obligations (e.g., payroll taxes, property taxes, etc.)
5. Conference Registration Fees
6. Office Subscriptions (e.g., Chronicle of Higher Education, Wall Street Journal, etc.)
7. Membership Fees
8. Postage



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The information requested on the RPF (or billhead) is necessary to properly support the payment and, when applicable, capture information required by the Internal Revenue Service (IRS). As a general rule, each RPF must have attached to it the original or underlying documentation (e.g., invoices, receipts, registration forms, computation worksheets, etc.) supporting the amount of payment. The explanation provided on the RPF must state the reason for the payment and make reference to the documentation supporting the amount of the payment. If, for some rare and unusual reason, the original or underlying documentation cannot be attached to the RPF, the location (i.e., office or department) of the supporting documentation must be indicated on the form. Documentation held at departmental locations must be retained for a period of ten (10) years and may be subject to examination by University officials and internal and external auditors. When a payment request is made for an individual, the RPF must include (except in certain cases involving nonresident aliens) the social security number of the individual receiving the payment. In addition, it is particularly important that the proper subcode be used to classify the nature of the payment to the individual; this code is used to report information to the IRS. The subcodes and the detailed procedures concerning payments to individuals are contained in Section 6.1.4.

C. Travel and Business Expense Form (TABER)

The TABER is used to reimburse employees for their out-of-pocket expenses incurred while traveling on University business or otherwise conducting University business. The amount of the reimbursement will depend, of course, on the nature and necessity of the expenditures claimed, as well as the reimbursement guidelines established by the University and the employee's department. As a general rule, however, employees should not personally purchase (and then seek reimbursement for) materials, supplies, services or equipment for the benefit of the University. These items should normally be procured by using University purchase orders.

The TABER is also used to reimburse non-employees for their out-of-pocket expenses incurred in connection with University business. For non-employees, however, the TABER can only be used in instances where the non-employee is receiving payment



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exclusively for expense reimbursement. If the non-employee is receiving a fee for services rendered in addition to the expense reimbursement, then both the fee and expense reimbursement must be combined and paid in accordance with the University's policy governing payments to individuals (Section 6.1.4).

The information and documentation requested with the TABER is necessary to support and justify the payment as reimbursement of ordinary and necessary business expenses. In particular, the TABER must contain an explanation of the business reason or purpose for the expenditure. This information is important to justify the validity of the reimbursement as a business expense for tax purposes, as well as to justify expenditures charged against sponsored programs. If the explanation fails to document adequately the expenditure as a business expense or fails to associate the need for the expenditure with a sponsored program's objectives, the reimbursements can be considered taxable compensation to the individual by the IRS or disallowed by the sponsoring agency. In addition, it is important that the TABER be accompanied by original receipts for all itemized expenses of \$25.00 or more.

The TABER must be signed by the individual requesting reimbursement. Alternatively, some departments have developed internal forms to report reimbursable expenses. In these instances, the individual must sign the departmental form and attach it to the TABER. If the requestor's signature is included on the departmental form, indicate "See Attached Departmental Form" in the requestor's signature block of the TABER. When departmental forms are used, the TABER must still contain the name and address of the requestor and the appropriate accounts and amounts to be charged. Other required details of the reimbursement need not be on the TABER if they are on the departmental form.

The TABER must also be signed by the individual(s) in the department authorized to approve employee reimbursement requests and other expenditures against departmental account(s). Normally, this is the Department Head or Chairperson since they are presumably in the best position to evaluate whether the items claimed are reasonable and necessary business expenses for the department or program; however, there may be



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instances where a department head or chairperson can delegate this authority to a sufficiently knowledgeable departmental business officer. Under no circumstances are requestors permitted to approve payments made to themselves.

Individuals are encouraged to submit their TABERs promptly after incurring reimbursable expenses. This will enable the University to make timely reimbursements and ensure that charges are applied against the proper fiscal year or grant contract period.

Finally, the University will not accept or process employee reimbursement requests on the RPF; all employee reimbursement requests must be submitted on a TABER. Forms may be obtained from Material Services or printed on your personal computer using the same format.

If you have any questions concerning the use of these forms, please call the Division of University Accounting or, if appropriate, the Division of Grant and Contract Accounting. You may also learn more about these forms by attending a Paper Pipeline Training session conducted by the Division of University Accounting. The dates of these sessions are announced in the University's monthly Training Bulletin.