

POST-TRAVEL PROCEDURES

Individual Travel

Traveler:

- Approved **Expense Reports** must be submitted to Accounts Payable within thirty (30) days of trip's end date. Upon conclusion of the trip, traveler completes an Expense Report, scanning and attaching all required supporting documentation, including receipts, bills, etc. Traveler must submit Expense Report to their department chair/head so that they have adequate time to review, approve, and submit to Accounts Payable within thirty (30) days of trip's end date. Per IRS rules and regulations, expenses not submitted for reimbursement in a timely manner are subject to inclusion in the traveler's wages and reported as taxable income.
- Lost or Destroyed Receipts -- Individuals must make a concerted effort to obtain a copy of the original receipt from the vendor for travel and entertainment expenses. In lieu of original receipts, a **Lost or Destroyed Original Receipt Statement** must be completed by the traveler with a complete explanation of the expense and the reason for the missing receipt. By scanning and attaching the Lost or Destroyed Original Receipt Statement to the Expense Report, both the traveler and the approver are certifying that no original receipt is available, the expense was on behalf of the University, the item and amount of the expense are accurate, and no other reimbursement of expense has been or will be sought or accepted from any source. The traveler must include documentation showing proof of payment, i.e. credit card charge slip, record of charge and billing statement, canceled check, or other record of payment.
- Submits Expense Report with attachments to department chair/head for review.

Department Chair/Head:

- Reviews completed Expense Report for appropriateness, completeness, accuracy, compliance with Baylor Travel & Entertainment Policy, and availability of funds. If sufficient operating funds are not available, restricted funds or other departmental funds should be used. Expenses in excess of available funds may not be reimbursed. A Budget Change Request form should be submitted to the Budget Office if a budget change is needed as a result of the actual expenses.
- Approves/disapproves Expense Report. Approved Expense Reports must be submitted to Accounts Payable **within thirty (30) days of trip's end date**. Disapproved Expense Reports must be returned to the traveler to address unapproved expenses.
- If payment of the expense creates a taxable benefit to the employee, the department chair/head must forward a copy of the approved Expense Report to Payroll_Office@baylor.edu.
- Expense Reports and supporting documentation submitted prior to January 1, 2015 are to be maintained within department for six (6) fiscal years plus current year.

Approval Checklist - Responsibilities of Anyone Approving an Expense Report:

- Evaluates each expense item claimed, regardless of amount, as to its reasonableness given the circumstances of the travel/business entertainment.
- Ensures that receipts required to support amounts on the Expense Report are included. The approver must review each individual receipt to ensure that it is appropriate and that amounts are properly reported.
 - Any travel expense item in excess of \$45 must be supported by an original detailed receipt. Original dated receipts are required for airfare, rental car, and lodging, regardless of amount.
 - Any business entertainment expense, regardless of amount, must be supported by an original detailed receipt.
- Ensures that required information is included for all guest and entertainment expenses.
- Ensures that the proper department and expense account codes are indicated.
- Ensures that any exceptions to University policies and procedures are addressed and resolved.
- Identifies taxable income and forwards Expense Report to Payroll_Office@baylor.edu.
- Approval of an Expense Report indicates that the approver has read the Baylor Travel & Entertainment Policies & Procedures and is familiar with the requirements and responsibilities in approving such Expense Reports.

Accounts Payable Office:

- Issues check or coordinates direct deposit into individual traveler's bank account for approved expenses.

Group Travel

Traveler:

- **Expense Reports** and receipts must be submitted as follows:

- Study Abroad Travel: Expense Reports and required supporting documentation, including receipts, bills, etc., must be submitted to the Center for Global Engagement within forty-five (45) days of trip's end date and any remaining funds deposited with the Cashier's Office within sixty (60) days of trip's end date. See [Center for Global Engagement](#) or their [Checklist](#).
- All Other Travel: Approved Expense Reports and required supporting documentation, including receipts, bills, etc., must be submitted to the Budget_Office@baylor.edu and any remaining funds deposited with the Cashier's Office within thirty (30) days of trip's end date. Traveler must submit Expense Report to their department chair/head so that they have adequate time to review, approve, and submit to Accounts Payable within thirty (30) days of trip's end date.
- Per IRS rules and regulations, expenses and/or advances not accounted for by submission of an Expense Report in a timely manner are subject to inclusion in the traveler's wages and reported as taxable income. In addition, the employee may be denied future advances.
- Deposits with the University Cashier's Office the unused portion of any advance. The Departmental Deposit Receipt must reference the purchase order number of the advance.
- Submits Expense Report with attachments, including deposit form if applicable, to StudyAbroadExpenseReport@baylor.edu for study abroad travel or to department chair/head for other group travel.

Center for Global Engagement:

- Reviews Expense Report for appropriateness, completeness, accuracy, compliance with Baylor Travel & Entertainment Policy, and availability of funds if actual expenses exceed the amount of the advance. If sufficient operating funds are not available to cover the excess expenses, restricted funds or other departmental funds should be used. Expenses in excess of available funds may not be reimbursed. A Budget Change Request form should be submitted to the Budget Office if a budget change is needed as a result of the actual expenses.
- Approves/disapproves Expense Report. Disapproved Expense Reports must be returned to the traveler to address unapproved expenses.
- Submits approved Expense Report with all required supporting documentation to the Budget_Office@baylor.edu within sixty (60) days of trip's end date.

Department Chair/Head for Non-Study Abroad Travel:

- Reviews Expense Report for appropriateness, completeness, accuracy, compliance with Baylor Travel & Entertainment Policies & Procedures, and availability of funds if actual expenses exceed the amount of the advance. If sufficient operating funds are not available to cover the excess expenses, restricted funds or other departmental funds should be used. Expenses in excess of available funds may not be reimbursed. A Budget Change Request form should be submitted to the Budget Office if a budget change is needed as a result of the actual expenses.
- Approves/disapproves Expense Report. Disapproved Expense Reports must be returned to the traveler to address unapproved expenses.
- Submits approved Expense Report with all required supporting documentation to Budget_Office@baylor.edu within thirty (30) days of trip's end date.

Budget Office:

- Reviews Expense Report for completeness, accuracy, compliance with Baylor Travel & Entertainment Policies & Procedures, and availability of funds if actual costs exceed the amount of the advance.
- Approves/disapproves Expense Report. Disapproved Expense Reports must be returned to the traveler to address unapproved expenses.
- Submits approved Expense Report to Accounts Payable to prepare check, if required, for reimbursement of expense in excess of the amount advanced and to clear the outstanding advance.

Accounts Payable Office:

- Issues check or coordinates direct deposit into individual traveler's bank account for approved expenses.