



Expenditures and Reimbursement Policy

Responsible Area: Finance and Administration

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Policy Owner: Stan Acker

Title: Assistant Vice Chancellor for Finance and Administration

Purpose

This policy and accompanying procedures were developed to assist The University of Alabama System Office (System Office) in the management of expenditures and reimbursements. This policy is intended to provide a clear and concise guide for all employees of the System Office who are responsible for the management of expenditures and reimbursements. The purpose of this policy is to ensure that all expenditures and reimbursements are processed in a timely and accurate manner, and to provide a clear and concise guide for all employees of the System Office who are responsible for the management of expenditures and reimbursements.

- d. proper authorization.

Proper documentation for meals and entertainment should also include

- a. the date, time, and place of the meeting,
- b. the identification of all attendees, and a
- c. statement regarding the System Office purpose of the meeting.

Employees requesting reimbursement for items purchased for the System Office or its office(s) with personal funds should submit as documentation the register receipt or vendor invoice marked "Paid."

Double Dipping Prohibited

Individual Services/ Independent Contractors

An individual is defined as an independent contractor of the System Office if the System Office has the right to controus

Moving

System Office employees must seek written approval from the Chancellor or the Chancellor's designee prior to offering any amount to a prospective employee for moving expenses.

The Internal Revenue Service and the Alabama Department of Revenue require that System Office employee moving expenses be reported by the System Office as taxable income to the employee in the year paid.

Such moving expenses will be reported to the governmental entities as taxable income on a separate W-2.

Retreats for Faculty/ Staff

Transportation, lodging, meals, and other travel costs associated with faculty/staff retreats are considered employee travel expenses. Therefore, if they are held within the State of Alabama, they are subject to the State per diem regulations.

For retreats held within the State of Alabama, all lodging and meal reimbursement requests should be submitted together for review.

Class materials and the fee for a conference room to hold classes would not be subject to the per diem limits.

Travel costs associated with retreats held outside the State of Alabama are considered to be employee travel expenses, subject to System Office travel policies for out-of-state travel.

A complete listing of all participants and guests attending the retreat and an agenda should be provided as documentation for group expenditures.

The System Office may reimburse the traveler for conference registration fees when the receipt is submitted with the travel voucher.

Reasonable expense for baggage handling services is allowable for delivery to or from a common carrier and delivery to or from a lodging accommodation.

