



UNIVERSITY OF
ARKANSAS

Business Services Travel Services

Good morning!

This listserv is comprised of faculty and staff that have been issued a Travel Card by the University of Arkansas, Fayetteville. Please forward this information to the travelers within your department that may not be included in this listserv.

This has been a year of notable change for the Travel Office with updates to Workday, updated State Travel Regulations, and an Internal Audit review. Because all of these changes can be a bit overwhelming, we have tried to implement these changes gradually. For the next several weeks I want to give a little background on the process we use to determine Fayetteville Policy and Procedures.

For Travel Services, we have several governing bodies.

1. Internal Revenue Service
2. State of Arkansas Department of Finance & Administration State Travel Regulations
3. University of Arkansas System Office Policies and Procedures
4. Fayetteville Policies and Procedures
5. Departmental Policies and Procedures

If the expenses are allowed under the IRS regulations, then we move down to the State Regulations and through the remaining hierarchy. There are times when an expense is allowed by IRS regulations, but the State clearly prohibits reimbursement. For example, the IRS states that tips for taxis, housekeeping and porters are allowed, but the State Travel Regulations specifically prohibit any tips except for tips on meals, which is capped at 15%. There are a few examples in reverse, where the state allows it, but the IRS does not. An example of this is that under certain circumstances, the State allows for meals without an overnight stay. The IRS does not allow meals unless there is a significant rest period required. If it is allowed by State Regulations and not allowed by the Fayetteville campus, it is usually because it is an expense that is considered a taxable fringe benefit by the Internal Revenue Service.

At the University of Arkansas, Fayetteville, and Shared Services Units, we abide by the **Nontaxable Fringe Benefit** provided under an **Accountable Plan**. Under an [accountable plan](#), allowances or reimbursements paid to employees for **job-related** travel expenses are excluded from wages and are not subject to withholding. An allowance or reimbursement is considered in the accountable plan if:

- There is a business connection to the expenditure. This should be clearly stated in the Spend Authorization/Expense Report, detailing the dates of attendance and benefit to the University.
- There is adequate accounting and substantiation (receipts) by the traveler within a reasonable period of time.
- Excess reimbursements or advances are returned within a reasonable period of time.

What is considered timely submission to qualify for the Accountable Plan? For the Fayetteville campus and Shared Services Units, all expense reports for individual travel are due within 15 days of the trip end date, with the noted State exceptions of Individual International and Group Travel due within 30 days of the trip end date; Complex Group Travel (greater than 10 participants) is due within 60 days of the trip end date. Expense Reports submitted after 60 days of the travel end date may not be reimbursed.

If a cash advance must be repaid, the State Regulation is for the repayment to occur within 30 days of the trip's end date.

The University of Arkansas System Internal Auditors regulate the due dates for Credit Card Reconciliations. Credit Card reconciliations are due by the last working day of the month in which the billing cycle ends. If the billing cycle is July 16 – August 15, the due date is the last working day in August, regardless of the trip's end date.

If credit cards are not completely reconciled within a timely manner, the charge will be marked as personal and invoiced to the credit card account holder or the payee. It is the *responsibility of the card holder and the traveler* to ensure all expense reports are submitted to the Travel Office within the due dates. Helpful Workday reports:

- RPT - Find Credit Card Transactions
- RPT - Find Travel Card Verifications by Company

UPDATED STATE TRAVEL REGULATIONS REMINDERS:

- If attending a conference and requesting meal reimbursement, the conference agenda/summary is required. If the agenda/summary is greater than twenty-five (25) pages, please highlight and indicate the page numbers where the meals are provided in the memo field.
- Taxi/Uber/Lyft/Housekeeping/Porter tips are not an allowable expense.
- Anything not listed as tax on the hotel folio should be included in the nightly room rate. Justification is required for all lodging above the GSA limit.
- Mileage reimbursement should be calculated using the Item Details within the Workday Expense Report module. **Combined Mileage Logs are no longer allowed.**
- Travelers are not reimbursed meals at per diem. The state regulation states *actual expenses* up to federal per diem. Meal receipts are not required for the Travel Office, but if attached to an Expense Report, they will be audited for tip percentages and allowable expenses.

The updates to the State Travel Regulations are for **state employee travel only** and *do not affect guest travel*. Guest expenses are not reimbursed at per diem but actual expenses, including taxi tips. Receipts for meals should be maintained at the department and expensed as Guest Meals not Meals Per Diem. All other receipts should be attached and submitted with the Expense Report.

Training Opportunities:

Office Hours are scheduled for every 4th Thursday of the month. Registration is available at edp.uark.edu. The zoom link will be the same for all sessions so once you've registered, you can join every month until the Spring semester with the same link.

The next Travel Basics Training is scheduled for October 17, 2024, at 2:00 p.m. Registration is available at [UAF Workday: \(BSVC\) Travel Basics Learning Course](#). You must be logged into Workday for link to open.