



## Reimbursement and Invoice Preparation Guidelines

Natural Resources Program

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## REIMBURSEMENT AND INVOICE PREPARATION GUIDELINES

### Summary

An invoice consists of an email to the Comptroller including the following documents:

1. Project-specific Excel spreadsheet (provided by Comptroller), which itemizes purchases and tracks the project budget.
2. Itemized receipts that **clearly show the amount requested** for reimbursement.

Scan receipts into one file and attach the Excel spreadsheet to the same email.

Organize the spreadsheet and backup documents by the following categories in this order:

1. Subcontract
2. Personnel
3. Travel
4. Supplies
5. Equipment

Within each category, organize the documentation by **purchase date**.

Receipts in the backup documentation file should be organized in the same order as they are listed in the Excel spreadsheet.

No other documentation is required except in cases where reimbursement requests diverge from the routine or there are extenuating circumstances.

E-mail invoices to [species.research@cpa.texas.gov](mailto:species.research@cpa.texas.gov)

The Comptroller may request additional documentation to meet audit requirements.

Invoices will not be paid until they are complete and correct, and all requests from Comptroller for clarification and/or additional documentation have been fulfilled.

Project invoices will be paid in chronological order. Do not submit subsequent project invoices before the previous project invoice has been approved by the Comptroller for payment. Invoices submitted before previous invoices have been approved for payment will be rejected.

Universities are expected to make a reasonable effort to comply with Comptroller Reimbursement Guidelines and to submit clear, organized and correct invoices in order to remain in compliance with the Contract. The Comptroller will work with universities if portions of these guidelines are not practicable.

These guidelines are not intended to supersede more detailed or restrictive internal rules or procedures an individual university may have regarding reimbursements.

## Detailed Guidelines

### General

1. No confidential information should be included on invoices.
2. All reimbursement requests must be authorized costs incurred pursuant to the Contract budget.
3. All expenses must directly support the goals of the Contract.
4. Invoice date ranges: Submit invoices at the end of each State fiscal quarter, where each invoice contains expenses incurred during that quarter. Reimbursement requests are due in a timely manner after the completion of each quarter.

#### Fiscal Quarters

- Q1: Dec. 1 – Feb. 29  
Q2: Mar. 1 – May 31  
Q3: June 1 – Aug. 31  
Q4: Sept. 1 – Nov. 30

5. The Comptroller will provide an MS Excel project-specific spreadsheet for itemizing expenses. Submit it with every invoice. Directions for completing the worksheet are found later in this document.
6. Include documentation for every expense claimed for reimbursement.
7. Do not include documentation for expenses that are not claimed.
8. All receipts must be itemized and fully detailed to include all of the following:
  - Vendor name
  - Purchase date
  - Items purchased – write items on receipt if unclear.
  - Purchase amount - if requesting less than purchase amount, write requested amount on receipt.
9. Homemade receipts are not accepted (*e.g.*, handwritten or typed in MS Word).
10. Incomplete reimbursement requests will be rejected with instructions to resubmit with complete data.
11. Guidelines and rates set forth in this document remain subject to change in accordance with federal and state laws, rules, and policies and Comptroller policies.

## Allowable and Disallowable Expenses

The Comptroller will only reimburse for expenses that are allowable under the Contract, justifiable, reasonable and necessary.

A contract with the Comptroller should not be mistaken for a research grant or treated as a general department budget. It is a contract for services, where staff salaries, travel, supplies, equipment and subcontracting expenses will be reimbursed only when incurred and used specifically and directly in the accomplishment of a contracted task in a manner approved by the Comptroller and during the Contract term.

Examples of allowable and disallowable expenses include but are not limited to the following:

1. The Comptroller will reimburse all tax types.
2. Eligible safety items relevant to project data collection include:
  - CPR and first aid training
  - First aid items
  - Snakebite kit, snake gaiters
  - Nitrile/latex examination gloves
  - Rabies vaccinations (if handling animals susceptible to rabies)
3. Expenses not eligible for reimbursement unless expressly authorized by the terms of the Contract or pre-approved in writing by Comptroller prior to incurring.
  - Computers and software
  - Vehicles, vehicle maintenance (*e.g.*, oil changes, fluids, air and vacuum services), or repairs
  - Non-essential travel
  - Uniforms and apparel
  - Laundry services
  - Registration or cancellation fees, unless incurred due to Comptroller actions
  - Out-of-state or international travel
  - Conferences where personnel are not presenters and presentations where the topic does not specifically address contract research goals.
  - Publication
  - Tuition
4. Expenses never eligible for reimbursement
  - Alcohol and tobacco
  - Tips
  - General university or department expenses
  - Expenses for other university or department projects
  - "Use-it-or-lose-it" purchases
  - Any expenses that do not specifically and directly apply to accomplishment of a task in the invoiced contract during the contract term.

## Subcontracts

1. A description of the specific service provided during the invoice period must be on the subcontractor invoice (e.g., trapped and tagged specimens, conducted literature review, etc.)
2. If more than one subcontractor invoice, submit in order by service date, not date paid.
3. Indirect expenses charged by the subcontractor must be itemized on the invoice.
4. The Comptroller will pay the indirect expense (IDC) charged by a subcontractor. The Comptroller will not pay the contractor an indirect expense charge calculated on a subcontractor's indirect expense charge. You will need to exclude the subcontractor's IDC charge from your IDC calculation.
5. Individual, itemized receipts from subcontractor expenses are not required for CPA invoices but must be available upon request.

## Personnel

1. Summarize personnel costs in the Excel spreadsheet by staff member and pay period. Consolidation of salary and benefits is preferred.
2. Personnel costs directly attributable to the project shall be consistent with pay rates for similar work in the recipient's organization.
3. The Comptroller will only reimburse for personnel actively working on the project in the pay period for which payment is requested.
4. Tuition: CPA may reimburse graduate student tuition if all of the following criteria are met:
  1. The tuition has been pre-approved in the Contract;
  2. The student's thesis or dissertation research directly addresses goals of the CPA-funded project
  3. The student works at least 20 hours/week on the project for the entire semester; and
  4. The PI provides a statement of work describing student thesis or dissertation topic and which CPA-funded project objectives are addressed in the student's research.

Documentation for each criterion must be submitted at the end of the semester for which tuition is sought. Documentation must include:

1. Tuition bill which plainly states student name, semester, reimbursement amount and classes taken; and
2. Documentation demonstrating consistent full-time work on the project.



## Travel

1. Travel expenses shall be reimbursed in accordance with State of Texas approved rates for mileage, meals, airfare, and lodging at the time travel occurred.
2. Travel Approval
  - In-State Travel related to delivery of project services is permitted without prior approval.
  - Out-of-State travel, unless contractually authorized by trip, requires prior Comptroller written approval and must be fully justified. Submit Out-of-State travel requests at least two weeks prior to travel date.
3. Documentation for travel receipts must include:
  - vendor name
  - purchase date
  - items purchased
  - purchase amount
  - amount requested if less than purchase amount (write on receipt)
  - traveler name and destination
  - trip start and end dates
4. Conference travel must include the portion of the conference program listing project presentation.
5. Organize travel receipts chronologically by individual traveler's trip, then chronologically by purchase date within a trip.
6. Lodging and meal allowances reflect current GSA rates. Note that the Comptroller does not pay per diem but will reimburse actual costs up to GSA's maximum allowance for the location.
7. Full travel days are defined as days with overnight travel and will be reimbursed for actual cost of lodging and meals up to GSA's maximum allowance for the location.
8. Departing or return travel days will be reimbursed at up to 75% of GSA's maximum allowance.
9. Reducing Meals to offset Lodging Costs: Travelers may reduce meal allowance to increase the maximum lodging allowance. Include an explanation any time this happens.
10. Meals
  - Receipt for meal clearly showing amount requested for reimbursement.
  - Comptroller will pay:
    - actual cost of a meal
    - meal taxes
    - groceries for multiple days if cost does not exceed the GSA meal allowance for combined days.
  - Comptroller will not pay:
    - per diem
    - for alcohol or tips
    - for personal items

11. Lodging

- Receipt from hotel clearly showing amount requested for reimbursement.
- Room cost (before taxes) will be reimbursed for actual expenses up to the maximum GSA lodging allowance (before taxes).
- Comptroller will pay room tax.
- Comptroller will pay campground entrance fees and campsite fees.
- If hotel cost is over the allowable rate, include an explanation that clearly states why this cost was unavoidable.

12. Transportation

- Airfare
  - Receipt from airline for ticket purchase, clearly showing amount requested for reimbursement.
  - Airline expenses are reimbursed at actual rate for economy fare only.
  - Any extra charges must be approved by Comptroller prior to incurring and explained in the invoice.

13. Rental cars

- Receipt from rental company clearly showing amount requested for reimbursement.
- Note purpose of use/destination.

14. University Fleet Vehicle Use

- Include a university document showing:
  - Exact amount requested for reimbursement.
  - Date of use.
  - Purpose of use/destination.

15. Taxi/Uber expenses are reimbursed at actual rate. The Comptroller will not pay for tips.

16. Fuel reimbursement claims must include a receipt clearly showing amount requested.

- Fuel may be reimbursed for rental cars or for off-road sampling vehicles, *e.g.*, boats, ATVs, *etc.*
- The Comptroller will pay fuel taxes.

17. Personal Vehicle Mileage

- Personal vehicle mileage is paid to offset fuel cost and upkeep for a traveler's personal vehicle when used for approved project travel.
- The Comptroller will not pay for fuel when mileage is claimed.
- Mileage documentation can include either start and end odometer readings, or a mileage calculation between the duty points. The Comptroller verifies mileage with MapQuest to reconcile discrepancies.
- Accompanying information for a mileage claim includes:
  - trip start and end dates
  - departure and destination addresses
  - number of miles between addresses

## Supplies & Equipment

1. Supplies are items, articles, or materials typically used up during the year, meeting one or more of the following conditions:
  - better to replace than to repair;
  - do not last more than one year; and
  - cost less than \$1,000 per item.
2. Receipts must be included for all supply purchases and must clearly show the amount requested for reimbursement. If amount requested is different from the receipt total, write amount requested on the receipt.
3. Submit receipts in order by **purchase date**.
4. Supplies purchased during travel shall be claimed as Supplies, not Travel. Supplies shall not be purchased in the same transaction as Travel expenses.
5. Equipment is a single-item purchase that is considered long lasting and meets one or more of the following conditions:
  - better to repair than replace;
  - lasts longer than one year; and
  - costs \$1,000 or more per item.
6. Equipment purchases require Comptroller pre-approval if they are not specifically permitted in the Contract.
  - Submit in writing at least two weeks before the anticipated purchase date:
    - item make and model (or similar)
    - purpose
    - cost

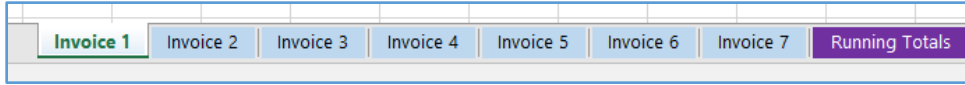
## Indirect Costs

Indirect costs paid by the Comptroller are capped at 10% of Direct Costs, except for indirect expenses paid by the contractor to a subcontractor. See Subcontracts page 7 for information on indirect cost reimbursement for subcontracts.

Universities may have different procedures for calculating indirect expenses. The Contract Manager will work with each university to tailor the indirect calculation on the project-specific Excel invoice spreadsheet to each university's procedures.

## INSTRUCTIONS FOR PROJECT-SPECIFIC INVOICE TRACKING SPREADSHEET

Each numbered tab contains a different itemized invoice. Numbers on the tabs are the chronological invoice numbers (*e.g.*, first, second, etc.), not necessarily the invoice identification number assigned by the university.



### Running Totals Tab

- A record of all invoices to date, organized by budget category.
- Keeps a running tally of budget amendments and revisions.
  - CPA Contract Manager will update and redistribute.
- Tracks the total amount spent on the Contract.
- Tracks the total amount of funds remaining on the Contract.

### Individual Invoice Tabs

#### Pre-Filled Cells

Only blue cells are editable. All others are pre-filled and not editable. Locked cells may be standard headings or contain formulas. Contact the CPA Contract Manager if any locked cell needs to be corrected or updated.

#### Invoice Headings

<b>Contract Title:</b>	<b>Survey for Winged Buffalo Spider in Central Texas</b>
<b>Contract No.</b>	<b>24-1234MS</b>
<b>University</b>	<b>TXU</b>
<b>Species</b>	<b>Aranea fictus</b>
<b>Invoice No.</b>	1

Example of heading on each invoice tab which identifies the contract and the project. All of these are pre-filled except **Univ. Invoice No.**, which is entered by the university.

Contract Title: Pre-filled contract title describing the research.

Contract No.: Pre-filled CPA internal ID number.

University: Pre-filled university abbreviation.

Species: Pre-filled name of species of interest or project.

Univ. Invoice Number: Sequential, ascending number assigned by university to individual invoice.

	Contract Budget (original)	Total of all Previous Invoices	Current Invoice	Total of All Invoices to Date	Remaining Amount	Percent Expended After Invoice
Subcontract	\$ 10,000.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 8,500.00	
Personnel	\$ 150,000.00	\$ 12,500.00	\$ 18,700.00	\$ 31,200.00	\$ 118,800.00	
Travel	\$ 20,000.00	\$ 2,700.00	\$ 872.94	\$ 3,572.94	\$ 16,427.06	
Supplies	\$ 10,000.00	\$ 5,222.00	\$ 3,225.27	\$ 8,447.27	\$ 1,552.73	
Other	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	
<b>Total Direct Cost</b>	\$ 200,000.00	\$ 20,422.00	\$ 24,298.21	\$ 44,720.21	\$ 155,279.79	
<b>Indirect Cost</b>	\$ 20,000.00	\$ 2,042.20	\$ 2,429.82	\$ 4,472.02	\$ 15,527.98	
<b>TOTAL:</b>	\$ 220,000.00	\$ 22,464.20	\$ 26,728.03	\$ 49,192.23	\$ 170,807.77	22.36%

Example of calculations table from the invoice tracking spreadsheet. These cells are all auto filled and the table tracks all of these values.

**Contract Budget:** Reflects the allocated contract funding in each budget category. Contract budget may vary on different invoice tabs due to budget amendments and/or revisions.

**Total of all Previous Invoices:** Auto-calculates the total of all previous invoices by budget category. Does not include current invoice.

**Current Invoice:** Auto-calculates current invoice by budget category from itemized receipts entered in the blue cells below.

**Total of All Invoices to Date:** Auto-calculates the total of all previous invoices plus the current invoice.

**Remaining Amount:** Auto-calculates the total funds remaining in the project budget by budget category after payment of current invoice.

**Percent Expended to Date:** Auto-calculates the percentage of the project budget that has been spent.

**Indirect Cost**

The standard formula for indirect costs on this spreadsheet calculates at exactly 10% of total direct costs. To alter this formula, contact the CPA Contract Manager.

## ***Data Entry Columns***

Enter itemized receipts for budget categories in the order the budget categories appear in the data entry columns (*e.g.*, enter Subcontract invoices first, then Personnel, etc.). See example on following page.

Cost entered for reimbursement must be identical to the cost on the receipt. If not requesting the entire cost of a receipt, write the amount requested on the receipt.

**Date:** Purchase date from the receipt. For subcontracts, use date subcontract invoice period ended. For personnel, date the pay period ended.

**Payee:** Vendor name. For personnel and mileage enter staff name.

**Description:** For subcontract and personnel, no description necessary. For other categories, one or two words that clarify the purchase, *e.g.*, mileage, meals, lodging, fuel, car rental, shipping, etc. For receipts with multiple supplies, the receipt can be summarized, (*e.g.*, sampling gear, aquarium accessories, painting supplies).

**Subcontract:** Amount charged for individual subcontract invoice. Depending on the university's method of indirect calculation and billing, the amount entered may be pre- or post-indirect charges. The CPA Contract Manager will work with university staff to tailor the spreadsheet to the university's methods prior to submission of the first invoice.

**Personnel:** Amount paid per person by pay period. Enter chronologically by pay period.

**Travel:** Amount per receipt. Organize trips chronologically by an individual traveler's trip, and then chronologically by receipt date within the trip. In the notes section, enter traveler's name and trip date on the first line when there are several entries for the same trip.

**Supplies:** Amount per receipt. Enter chronologically by purchase date on receipt.

**Equipment:** Amount per receipt. Enter chronologically by purchase date on receipt.

**Notes:** Any clarifications needed (*e.g.*, amount claimed for groceries split between travelers, refunds to project, etc.).

### Example of Itemized Data Entry by Budget Category

Date(s)	Payee	Description	Subcontract	Personnel	Travel	Supplies	Equipment	Notes
7/31/22	[Subcontractor Name]		\$ 1,575.32					
7/31/22	John Brown			\$ 2,244.00				
7/31/22	Patricia Smith			\$ 2,244.00				
7/23/22	HEB	meals			\$ 76.73			Smith, Austin 7/24-7/26/22
7/24/22	Whataburger	meals			\$ 11.26			
7/26/22	Best Western	lodging			\$ 150.00			
7/26/22	Patricia Smith	mileage			\$ 88.34			
7/3/22	Amazon	spider ID book				\$ 56.79		
7/5/22	Fisher Scientific	speciman jars				\$ 38.45		
7/6/22	Fisher Scientific	nitrile gloves				\$ 42.55		