

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Other/Miscellaneous Expenses

Proc #: 6-715

A. PURPOSE

The purpose of this procedure is to provide information on expenses that do not fall neatly into other descriptive categories but are reimbursable unless otherwise noted.

B. DESIGNATED STAFF & RESPONSIBLE DEPARTMENT(S)

Individual travelers
Budget Unit Directors
Office of Finance

C. PROCESSING CYCLE

Daily or upon need arising for business travel

D. REQUIRED RESOURCE MATERIALS

Estimated Cost of Proposed Travel Form - online
Travel Expense Reimbursement Form – online
Business Related Meal Expense Statement - online
Hotel Zero Balance Receipt
Misc. Receipts

E. GOVERNING POLICIES AND PROCEDURES

CAPP Section 20335 – “Travel Regulations” - most recent effective date
University Policies #1051, 1052 and 1054 combined
Internal Revenue Code Sections Governing Business Expenses
ODU Training Materials

F. CROSS REFERENCE TO OTHER PROCEDURES

CAPP Topic # 20310, “Expenditures”
CAPP Topic # 20315, “Prompt Payment”
CAPP Topic # 20336, “Agency Travel Processing”

G. OTHER ODU OFFICES IMPACTED

Office of Finance – Accounts Payable

H. INVOLVEMENT EXTERNAL TO ODU

Vendors providing travel related goods or services to ODU employees on official University business.

APPROVED BY: William R. Fisher

EFFECTIVE DATE: 03/20/09

REVISION DATE: 03/20/09

PAGE NO: 1

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Other/Miscellaneous Expenses

Proc #: 6-715

I. PROCEDURE:

- 1. Taxes and surcharges** paid by the traveler for lodging are reimbursable.
- 2. Parking and Tolls** are reimbursable when paid for by the traveler in the course of conducting official State business. If the reimbursement claim exceeds \$10, a receipt is required. In all cases, the name of the facility (bridge, tunnel or turnpike) as well as the names and reasons for inclusion of a charge for passengers, where applicable, must be included in an attachment to the travel expense reimbursement voucher and the amount(s) itemized under "Other Expenses."
- 3. Gratuities (tips)** are *not reimbursable* since they are included in the M&IE per diem. Where actual meal costs are reimbursed under the non-travel related meal reimbursement policy (business meals), meal tips are reimbursable within the applicable meal rate, but should not exceed 15% of the cost of the meal. The meal plus tip may not exceed the M&IE rate for the referenced meal.
- 4. Business Travel and Vacation Leave** may be combined if prior approval is obtained from the Agency Head.
 - Reimbursable transportation and accommodation expenses will correspond with a round trip to the designated area of official business.
 - Reimbursement will be appropriate only for the time during which official business is conducted.
 - If the traveler leaves the designated area after business is conducted, there will be no reimbursement from that moment on, except for those expenses relating to the second half of the round trip.
 - If the employee would normally be expected to remain in the area of official business overnight and return the following morning, hotel expenses for that night and prorated expenses for a return travel day are reimbursable.
 - The State will not be responsible for any expenses related to accident or injury while the employee is not on official business.
- 5. Business Telephone Calls, Telegrams and Facsimiles** made for official business purposes and paid for by the traveler may be claimed on the Travel Expense Reimbursement Voucher. A full explanation must be stated on the reimbursement voucher accompanied by supporting documentation.

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Other/Miscellaneous Expenses

Proc #: 6-715

6. **Personal Cell Phones** - Individuals using **personally-owned cellular telephones** may be reimbursed for business calls when shown to be cost beneficial or out of necessity. In this case, an itemized cell phone statement must be included with the reimbursement voucher. **Since cell phones are considered "listed property" by the IRS, greater substantiation rules apply. To be reimbursed you must submit additional information along with your itemized cell phone statement. You must substantiate the cost, time and business purpose for each call. You must substantiate the business relationship between you and the person being called/person that called. This additional information is required to properly substantiate your business use is and must be attached along with your itemized cell phone statement and included with the reimbursement voucher. Failure to properly substantiate according to these rules may result in your reimbursement being denied or your reimbursement being processed as additional taxable income.** In the event that free minutes are used for business calls, reimbursement is not permitted. Budget unit directors are responsible for inspecting the requests and signing and dating them to indicate that they have reviewed the requests and that the charges are appropriate and authorized for reimbursement. Base monthly access charges will NOT be reimbursed. (Please refer to University Policy #3310.)

Note: Personal telephone calls are included in the incidental section of the M&IE rate table (\$3 per day). Reimbursement for actual expenses incurred during overnight travel for incidental expenses covered under the M&IE rate table is not permitted.

7. **Miscellaneous expenses** may be reimbursed if they directly relate to official business while the individual is in travel status. Examples of reimbursable expenses include:

Funeral attendance expenses are reimbursable for one (1) employee selected by the Agency Head to represent the agency, provided the employee must travel outside of his/her official station. No reimbursement shall be made if the services are held within the employee's official station.

8. **Private or Chartered Plane Travel** is permitted when authorized **in advance** by the Governor and justified by a written cost/benefit analysis. The cost/benefit analysis must include a comparison of the total costs of the trip by both means, commercial versus private/chartered, including all associated costs (e.g. hangar rental) for which reimbursement will be requested. The analysis must be completed in advance and sent to Accounts Payable. AP will forward forms to DOA for approval. A copy of this analysis and the written approval from the Governor must be attached to the voucher. Allow sufficient time for the approval process. **Travel Expense Reimbursement vouchers containing**

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Other/Miscellaneous Expenses

Proc #: 6-715

private or chartered plane travel expenses that are submitted without the required written approval from the Governor will be disallowed.

9. Expenses not specifically addressed may be reimbursed depending on their reasonableness. Please contact Disbursements – Accounts Payable Manager for clarification.
10. Expenditure amounts for miscellaneous expenses must be itemized under the "Other Expenses" column of the Travel Expense Reimbursement Voucher. All miscellaneous expenses must be fully explained in an attachment to the travel voucher. Receipts should be provided whenever available.

Records Retention:

Original travel documentation should be maintained along with the associated travel expense reimbursement vouchers in the Office of Finance agency file for three years.

Contacts:

For questions regarding this procedure and/or practice contact the Disbursements – Accounts Payable Manager at 683-6977, Accounts Payable Travel Supervisor at 683-nnnn.

For problems, complaints or to request an exception, contact the Assistant Controller for Disbursements at 683-4262 or the University Controller at 683-4983.