

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Travel Expenditure Sub Object Codes

Proc #: 6-703

A. PURPOSE

The purpose of this procedure is to provide guidance on the use of travel sub object codes to ensure that expenditures are charged properly.

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
Hotel Zero Balance Receipt
Misc. Receipts

E. GOVERNING POLICIES AND PROCEDURES

CAPP Section 20335 – “Travel Regulations” - most recent effective date
University Policies #1051 – Business Travel Policy
Internal Revenue Code Sections Governing Business Expenses
Office of Finance Policies and Procedures

F. CROSS REFERENCE TO OTHER PROCEDURES

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

G. OTHER ODU OFFICES IMPACTED

Office of Finance – Accounts Payable

APPROVED BY: William R. Fisher

EFFECTIVE DATE: 04/15/09

REVISION DATE: 07/08/11

PAGE NO: 1

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Travel Expenditure Sub Object Codes

Proc #: 6-703

H. INVOLVEMENT EXTERNAL TO ODU

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

I. PROCEDURE:

It is important that expenditures are charged to the correct sub-object code. Please use the following expenditure sub-object codes when charging travel-related expenses. A complete listing of expenditure (or revenue) sub-object codes can be found on the University's web site - go to Faculty and Staff and scroll down to General Information, then Budget Office. In the left hand pane under *Resources*, the top selection is Banner Sub-Codes. You will need Adobe Acrobat Reader to view the full listing.

5103 - Employee Training Courses, Workshops, and Conferences - Use for registration fees. For other related costs (i.e., lodging and meals associated with conference travel), use sub-object 7109.

7102 - Travel, Personal Vehicles - Use for personal mileage not associated with educational training. Do not use for parking and tolls (see 7105).

7103 - Travel, Public Carriers - Use for expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft not associated with educational/conference travel. Travel costs associated with attending training courses should be charged to 7109.

7105 - Travel, Subsistence and Lodging - Expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 7103 and 7105 Travel costs associated with attending training courses should be charged to 7109.

7107 - Travel, Meal Reimbursements - Not Reportable to the IRS - Use for business-related meals and overtime meals. Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or for any overtime work in which a meal is purchased by an employee and is eaten on the employers premises for the convenience of the employer. (Meals that are part of a training or education package and are not reportable to the IRS should be charged to sub-object code 7109.)

7109 - Employee Training - Transportation, Lodging, Meals, and Incidentals (costs other than registration fees) - Include costs for airfare, taxis, tolls, lodging, meals and personal vehicle mileage reimbursement, associated with employee training and development.

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Travel Expenditure Sub Object Codes

Proc #: 6-703

7111 - **Travel for Student Internship Supervision** - Student Internship Supervision supporting recovery of travel costs incurred by employees for supervision of student internships.

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 Accounts Payable Manager at 683-6977, Accounts Payable Travel Supervisor at 683-5020.