

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

Pre-Approval Request – online in Chrome River
Expense Report – online in Chrome River
Business Related Meal Expense Statement – online – Office of Finance website
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
University Policy #3310, Allowance for Usage of Personal Mobile Devices and Wireless Services for University Business

F. CROSS REFERENCE TO OTHER PROCEDURES

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

APPROVED BY: Melissa Snowden

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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.

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 \$75, 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 the Comments section when preparing an Expense Report.
3. **Gratuities (tips)** are *not reimbursable* since they are included in the M&IE per diem, except for taxi or shuttle services. A maximum tip of 15% of the taxi cab or shuttle fare is reimbursable as a transportation cost that is separate from the M&IE per diem. When actual meal costs are reimbursed under the non-travel related meal reimbursement policy (business meals), meal tips are reimbursable within the applicable meal rate. The meal plus tip may not exceed the allowable meal per diem for the specified 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 roundtrip 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 roundtrip.
 - If the employee would normally be expected to remain in the area of official business overnight and return the following morning, hotel

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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, Internet Access, Hotel Business Center Charges, and Facsimiles made for official business purposes and paid for by the traveler may be claimed on the Expense Report. A full explanation must be stated in the Comments section on the Expense Report with supporting documentation attached to the Expense Report.

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 who received or placed the call. This additional information required to properly substantiate the business use and the itemized cell phone statement must be attached to the Expense Report. Failure to properly substantiate the expenses 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 reviewing the requests. After reviewing the requests and ascertaining that the charges are appropriate, the Budget Unit Directors must approve the Expense Report in Chrome River to authorize the reimbursement. Base monthly access charges will NOT be reimbursed. (Please refer to University Policy #3310.)

Note: Personal telephone calls are reimbursed as incidentals and are included in the M&IE per diem rate (\$5 per day). Reimbursement for actual expenses incurred during overnight travel for incidental expenses included in the M&IE per diem rate 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:

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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 Expense Report. Allow sufficient time for the approval process. **Expense Reports containing 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 the Accounts Payable Manager for clarification.
- 10.** Explanations for miscellaneous expenses must be included in the Comments section of the Expense Report. Receipts should be provided whenever available.

Records Retention:

All original travel documentation for reimbursements processed in Chrome River must be centrally maintained in a department file for a minimum of three (3) years and/or until audited by the Auditor of Public Accounts (APA) and/or Department of Accounts (DOA) per CAPP Topic 20310. After three years, all records may be disposed of in accordance with the University's Records Management Program.

Contacts:

For questions regarding this procedure and/or practice contact the Accounts Payable Manager at 683-4813 or the Accounts Payable Travel Supervisor at 683-5020.