A.   PURPOSE

The purpose of this procedure is to outline the petty cash and small business expense procedures that must be followed by individuals who wish to be reimbursed for non travel related reimbursable expenses. Supporting documentation is required for all expenditures.

B.   DESIGNATED STAFF

Accounts Payable Travel Supervisor
Accounts Payable Travel Processor
University Departmental Staff

C.   PROCESSING CYCLE

As reimbursements are needed

D.   REQUIRED RESOURCE MATERIALS

Petty Cash Reimbursement Form (PC1) (Exhibit 1) – Accounts Payable website
Business Related Meal Form (Exhibit 2) – Accounts Payable website
Expense Report (Exhibit 3) in Chrome River

E.   GOVERNING POLICIES AND PROCEDURES

CAPP Section 20310 – Expenditures
CAPP Section 20330 – Petty Cash
ODU Accounts Payable Policies and Procedures

F.   CROSS REFERENCE TO OTHER PROCEDURES

Accounts Payable procedure, 6-811, Departmental Petty Cash Fund Policy & Procedures
Accounts Payable procedure 6-812, Reconciling and Reimbursing a Departmental Petty Cash Fund
Accounts Payable procedure 6-710, Meals (Non-Travel Related)
Chrome River Training Guide

G.   OTHER ODU OFFICES IMPACTED

OLD DOMININION UNIVERSITY

Title: Petty Cash and Small Business Expense   Procedures   Procedure: 6-810

General Guidelines/Proper   Use

- x Reimbursement of petty cash or small business expenses requires adherence to all University and Commonwealth policies and procedures.

- x Departments with a Departmental Petty Cash Fund are required to abide by all guidelines contained in this procedure.

- x The total of daily receipts submitted for reimbursement of expenditures from a single vendor cannot exceed $200.

  - o Order splitting is not allowed - i.e., splitting an order so the receipts are
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g.   Food and/or beverages, on campus, over $50.00

h.   Radioactive or hazardous chemicals and materials

i.   Contractual payments (maintenance services, consultants)

j.   Narcotics or dangerous drugs

k.   Firearms and ammunition

l.   Purchases from foreign countries

m.   Purchases from State employees

n.

       j.   Amount (complete for each expenditure to be reimbursed)

       k.   Total amount of reimbursement request

       l.   Person Approving Funds (printed name)

       m.   Signature (Approval for payment by Budget Unit Director or Other Authorized Signer on the master signature list that is higher than the Payee in the organizational structure – may not be the individual being reimbursed) – No initials or stamps allowed.   Must be an original signature.

       n.   Date

Completing the Expense Report

       Create a new Expense Report in Chrome River and complete the following:

       1.   Expense Header

                    Pay Me In – default
                    Report Name – Event/Location/Date
                    Travel Type –

Reference the Chrome River Training Guide for detailed instructions on completing the Expense Report.

Receipts and Documentation Requirements

x   Attach the receipts which will include the itemized receipt and the method of payment for any items that can be procured with the PCard.

   o   If the method of payment is a charge card, you must indicate the type of card (i.e., Visa, MasterCard, Discover card) and the last 4 digits of the card number.

x   Employees submitting petty cash (PC1) forms for reimbursement from the department's petty cash fund must tape the original receipt for each purchase to a blank 8 ½" X 11" sheet of plain paper and attach the sheet to the PC-1 Form. Use as many sheets as required.

   o   Your receipts should be in the same order as they are listed on the PC-1 form. Attach a calculator tape or spreadsheet with amounts in the same order as the expenditures are listed on the PC-1 form.

x   If preparing an Expense Report for reimbursement of a small business expense, all original receipts and supporting documentation must be centrally maintained in a department file, and copies must be attached to the report in Chrome River.

x   If receipts contain expenditures in addition to those being reimbursed, the items being reimbursed should be circled or highlighted and the total to be reimbursed should be handwritten on the receipt.

x   Any sales tax paid by the employee for University goods may be included in the total reimbursement amount.

   o   If the items to be reimbursed are not the only items on the receipt, you may only claim the applicable sales tax for the items being reimbursed.

x   Tax exempt forms can be obtained from the Accounts Payable Department prior to the purchase, BUT most vendors will not accept them for cash transactions.

   o   Items procured with purchase orders or the PCard will be less costly for the University since they are always paid net of taxes.

x   Attach the Business Related Meal Form and complete it in its entirety, or provide a description of the business discussed and the benefits to the University in the comments section of the Chrome River Expense Report, if requesting reimbursement for a non-travel related meal.

EXHIBIT 1

OLD DOMININION UNIVERSITY
ACCOUNTS PAYABLE PROCEDURE MANUAL