

The Ledger

A Newsletter of the University Controller's Organization

Website: <http://www.controller.vt.edu>

Vol. E, No. 63

December 17, 2008

Decrease in Mileage Rate for Use of Personal Vehicle

Effective January 1, 2009 the standard business mileage rate established by the Internal Revenue Service will decrease to 55 cents per mile. Our procedures will be modified accordingly. Below is a summarization of updated procedures, which will be available on January 1, 2009 at <http://www.co.vt.edu/Procedures/p20335d.html>

Reimbursements for the use of personal vehicles are made at the following rates, which are based on the costs of maintaining Fleet Services' vehicles and the most recent business standard mileage rate as established by the Internal Revenue Service:

40 Cents Per Mile	Round trip is 100 miles or more and a Fleet Services vehicle is available.
55 Cents Per Mile	Round trip is less than 100 miles and a Fleet Services vehicle is available.
55 Cents Per Mile	Fleet Services vehicle is not available. (Fleet Services must provide a certification)
55 Cents Per Mile	Round trip is 100 miles or more, a Fleet Services vehicle is available and there is an economic benefit to the Commonwealth for using a personal vehicle. The economic benefit must be well supported with an analysis of the personal vehicle versus the state vehicle.

Please note the above changes in vehicle reimbursement rates when completing travel vouchers that include travel occurring on January 1, 2009, or afterwards.

Please download the new version of the travel voucher form after January 1, 2009 at <http://www.co.vt.edu/Forms/index.html#travel>.

P-Card and Travel Card Program

The Virginia Department of Accounts has selected a new vendor for the P-Card and Travel Card Programs. In the past we have used General Electric (GE) MasterCard and we will be transitioning to Bank of America VISA.

The new Bank of America VISA cards are expected to be distributed in February 2009. Effective December 19th, no new GE MasterCard's will be issued. New cardholder requests will not be processed until the transition to Bank of America is completed in February. More information on the transition will be provided when available.

Please direct any questions to Amy Morris, Manager of Accounts Payable at 231-8554 or ammorri2@vt.edu.

Business Meals and Refreshments

Accounts Payable has formalized a procedure regarding appropriate expenditures for business meals and refreshments purchased on state funds. Procedure 20310a: Business Meals and Refreshments has been added to the Controller's Office website <http://www.co.vt.edu/Procedures/p20310a.pdf>.

This procedure provides guidance on the appropriate use of State funds related to business meals and refreshments. All University funds, regardless of their source of origin, are considered to be public funds, and are governed by Virginia law and University guidelines. Public expenditures for food must be 1) in accordance with state policy, 2) reasonable and necessary, and 3) part of a bona fide business function of the University. Public funds may **NOT** be used for events considered to be primarily social in nature. Generally, snacks or refreshments are not appropriate on State funds, however exceptions may be approved. Normally food is not purchased for Virginia Tech faculty and staff. Alcohol is never an appropriate expenditure on State funds. The procedure provides a non-inclusive list of functions for which public funds may or may not be used.

The department should gain written approval from the Manager of Accounts Payable or an Accounts Payable Supervisor in the Controller's Office prior to purchasing food on State funds. Approval may be obtained by submitting a memo or email describing the event for which food is being requested. The request should include a description of the event, beginning and end time of the event, location, and attendees designated as faculty, staff, or guest. This documentation should be included with reimbursements, invoices/receipts on HokieMart purchase orders, and Procurement Card transactions. The Controller's Office will determine if the expenditure is appropriate on State funds. The same guidelines should be followed on local and auxiliary funds, but will not require prior written approval. Please contact Amy Morris, Accounts Payable Manager at 231-8554 or ammorri2@vt.edu with any questions regarding this procedure.

Permanent Residency Expense

Procedure 20310b: Permanent Residency Expense has been added to the Controller's Office website - <http://www.co.vt.edu/Procedures/p20310b.pdf> .

The policy states that a department can pay or reimburse expenses related to permanent residency up to \$5,000 per employee. The amount to be paid or reimbursed is at the discretion of the department. As such, some of the departments will cover the expenses up to the university maximum, while other departments might allow reimbursement of a portion of the expense and some departments will not reimburse or pay any of the fees associated with permanent residency.

The permanent residency payments will **NOT** be a taxable benefit to the employee. Therefore all payments should be routed through Accounts Payable via a Direct Pay form in HokieMart or a personal reimbursement. The procedure details when each form is appropriate and the steps that should be followed.

Please contact Amy Morris, Accounts Payable Manager at 231-8554 or ammorri2@vt.edu with any questions regarding this policy.

Employment Based VISA Expense

Procedure 20310c: Employment Based VISA Expense has been added to the Controller's Office website - <http://www.co.vt.edu/Procedures/p20310c.pdf>.

The policy states that expenses incurred in obtaining (or extending) employment based visas such as H-1B, O1, or TN for employees are considered an employer expense. The expense should be covered by the employing department and the value is **NOT** taxable to the employee. Therefore all payments will be processed by Accounts Payable and paid to the United States Citizenship and Immigration Service (USCIS) via the Direct Pay form in HokieMart. The procedure details all required documentation and approval requirements. Please contact Amy Morris, Accounts Payable Manager at 231-8554 or ammorri2@vt.edu with any questions regarding this policy.

Electronic Delivery of 2008 W-2 Form

All employees are encouraged to receive W-2's for 2008 electronically. Employees will be notified when the electronic version of the form is available on the web. The printed electronic form is an IRS acceptable version of the Form W-2. Retrieval of the electronic version acknowledges consent to electronic receipt and a paper version will not be provided. If you wish to receive a paper W-2 form for 2008, do not retrieve the electronic W-2. The electronic W-2 will be available in mid January via the Virginia Tech Student, Faculty and Employee Information Gateway through My VT (or Hokie SPA). Paper forms will be printed in late January and mailed by the IRS deadline of February 2, 2009.

Payroll Payments via Direct Deposit

The Commonwealth of Virginia issued a mandate that employees hired (or rehired) on or after August 1, 2008 must receive payroll payments via an electronic method. This applies to all wage and salaried employees (with limited exceptions) in all state agencies. Limited exceptions to this requirement can be applied to employees receiving only one payment or to students whose only payment is from a federal work study position. Please contact the Payroll Office at 1-5201 if you have questions.

All other employees are strongly encouraged to receive payment via direct deposit as well.

Receiving Electronic Paystubs

Employees are also strongly encouraged to receive their paystubs electronically. Paystubs are accessed via the Virginia Tech Information Gateway through My VT (or Hokie SPA). If you are currently receiving a paper paystub, instructions for changing the delivery method to electronic is below.

Access the Hokie SPA via https://banweb.banner.vt.edu/ssb/prod/twbkwbis.P_WWWLogin. This link brings you to a login screen, enter your PID and Password. Instructions are included below for those who do not have a PID and Password.

- You can change the method of receiving your pay stubs → Select Hokie TEAM → Pay Information → Electronic Pay Stub Preference → Select the YES option, at the bottom of this selection form you can opt to receive the Email Notification, if you check this box you will not receive the semi-monthly e-mail notification

Following is a link that provides assistance with **creating a PID and Password**, http://www.computing.vt.edu/accounts_and_access/hokies_id/index.html, or you can contact 4Help at (540) 231-4357 for assistance.

HokieMart ISR's for University Service Centers – Must Have Account Code 1244R

When entering Internal Service Request for the following internal vendors on HokieMart, the account code on all transactions must always be 1244R. These vendors are official University Service Centers and all activity related to these centers must flow through account code 1244R. If an account code other than 1244R is entered on the ISR, the PO that was generated will be closed and you will be asked to process a new request through HokieMart with the correct account code.

- VT Biological Systems Engineering - Water
- VT Biological Systems Engineering - Vehicle
- VT Chemistry Electronic Shop
- VT Chemistry Glass Shop
- VT Chemistry Mass Spec Lab
- VT Chemistry NMR Lab
- VT Chemistry Research Stockroom
- VT Chemistry surface Analysis Lab
- VT Chemistry X-ray Lab
- VT ECE Clean Room
- VT ESM Machine Shop
- VT NCFL (Nanoscale Characterization/Fab Lab)
- VT Office of Research Viveria
- VT Soil Testing Lab – Fertility Analysis
- VT Soil Testing Lab – ICP Analysis
- VT VTTI Smart Road
- VT Vet Med Animal Care
- VT Vet Med Aquatics
- VT Vet Med Flow Cytometry
- VT Vet Med Morphology
- VT Vet Med Statistical Lab
- VT Vet Med Toxicology