

The Ledger

A Newsletter of the University Controller's Organization

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

Vol. E, No. 163

March 30, 2020

Non-Travel Related Reimbursements

As follow up to the March 20, 2020, *Ledger* article <https://www.controller.vt.edu/ledger.html>, the Controller's Office is communicating additional temporary process changes as a result of COVID-19.

Currently, the process for reimbursing employees for **non-travel items/services** requires employees' to sign a reimbursement request form generated from HokieMart. To accommodate our current work environment, we are **temporarily** adding three alternative methods for obtaining employee verification for **non-travel related reimbursements**.

To the extent possible, please continue to utilize the existing Controller's Office procedures of having the employee sign the HokieMart reimbursement request form, adding the purchase order number to the form and submitting a hard copy to the Controller's Office with the receipts.

The Controller's Office will **temporarily** accept the following methods for obtaining the employee signatures, **in order of preference**.

1. Email the signed HokieMart reimbursement request form with the purchase order number and receipts to vtinvoices@vt.edu. This step can be completed by either the department fiscal person or the employee.
2. Email the HokieMart reimbursement request form with a certified digital signature with the purchase order number and receipts to vtinvoices@vt.edu. The most common platform for a certified digital signature is Adobe Pro. Below is a link with instructions from Adobe to create a digital signature.
https://helpx.adobe.com/acrobat/using/digital-ids.html#create_a_self_signed_digital_id
3. In replacement of the HokieMart reimbursement request form, use an email from the employee with the following information and verbiage.

Purchase Order Number:

Transaction Date:

Transaction Amount:

Description of Item Purchased:

University purpose:

I hereby certify that the expenses listed above were incurred by me and are necessary and appropriate expenditures of the University. By email confirmation, I acknowledge that the goods purchased become the property of Virginia Tech and that all services rendered were a direct benefit to the University and its mission.

The preferred method for submitting the request is to upload the HokieMart reimbursement certification to the purchase requisition **AND email these forms to vtinvoices@vt.edu with the PO number on it**. The first step assists the approver in reviewing the request without receiving paper documentation. The second part is **necessary to notify the Controller's Office to process the payment**.

Please contact Martha Mullins, Accounts Payable Supervisor, martham4@vt.edu with any questions regarding the information above.

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With the growing impact of COVID-19, the Controller's Office is temporarily adjusting our work processes and how we interact with our partners to accomplish the important missions of the university. Changes to our business practices are described below by functional areas.

Payroll

Tax Treaty Benefits

Those who wish to claim tax treaty benefits have a few options available to them.

1. Contact payroll at payroll@vt.edu to schedule a telephone call or Zoom meeting to determine if Google dropbox can be used to complete a tax treaty.
2. Contact our office or make an in-person appointment after the current restrictions have been lifted.
3. Claim the benefit when you file your 2020 income tax return.

Tax Forms

All US citizens and residents should fill out W4 and VA4 forms online through HokieSpa. Nonresident employees and those who wish to claim WV or MD state taxes should email the Payroll office or visit our website <https://www.controller.vt.edu/forms.html#select=6>

Employees Working Abroad

We have received questions regarding employees that have been hired or who are about to start work who are currently abroad.

Virginia Tech is not currently registered to withhold and submit income and social security taxes for countries other than the United States. There are significant costs associated with employing a foreign national abroad. As such, the Virginia Department of Accounts (DOA) suggests that a third-party provider (an outside payroll provider or an agreement with another university) be used to pay foreign nationals and remit the appropriate taxes to the applicable countries. It may be possible to enter into an independent contractor agreement with some parties if the other country has similar rules and regulations to the U.S. regarding independent contracting relationships. There are also taxation rules in some countries regarding the length of stay of U.S. tax residents that could potentially cause liabilities to Virginia Tech for registration fees and tax filing fees, fines, and penalties. **Please be aware of any employees working abroad and keep the Payroll office aware of long-term foreign assignments.**

At this time, the Controller's Office **will not** approve foreign employment relationships with non-U.S. tax residents on a one-off basis. Proposals should be submitted to the appropriate parties if a department wishes to establish a permanent presence in a foreign country.

We understand that this may present a challenge to those departments that have extended offers of work to individuals who intended to come to the U.S. to begin work but are being prevented from entering the

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country due to the COVID-19 pandemic. We will not be able to complete the hiring process and put these individuals on payroll until they are physically in the United States.

Payroll Email Addresses

payroll@vt.edu	General payroll questions
vtw2@vt.edu	W2 or other tax-related questions
timeclock@vt.edu	TimeClock or wage payroll related questions
I9@vt.edu	I9 related questions
vtvec@vt.edu	Unemployment related questions
laborredist@vt.edu	Labor Redistribution questions

Accounts Payable

Invoices

Accounts Payable will **temporarily** allow departments to email invoices to vtinvoices@vt.edu using the guidelines below.

- For each **invoice only send one (1) PDF file** that contains all of the supporting documentation for the invoice.
- You must **include the purchase order number on the first page of the PDF file**. This can be handwritten or inserted as a textbox to the PDF file. This is necessary because Controller's Office employees are uploading the invoice into the Banner document management system, not processing from the email.
- All Personally Identifiable Information (PII) will need to be blacked out by the department prior to sending the documentation to the Controller's Office.
- You can submit **multiple invoices to vtinvoices@vt.edu in one (1) email**
- **Do not email the invoice and send the paper documents to the Controller's Office.** It is each department's responsibility to maintain all of the original paper documents for the transaction for one year after the end of the applicable fiscal year that the transaction was recorded. If you email the invoice and send the original paper document, the Controller's Office will need to return it to the department. The Controller's Office will maintain the imaged records for seven years before destruction. The department can view the imaged documents using Banner Finance.

Please contact Brandon Webb, Accounts Payable Manager (bwebb13@vt.edu) with any questions regarding the Accounts Payable information above.

Food Approvals

All America-To-Go food approval requests should be processed using comments within the HokieMart requisition. All other requests should be sent to a newly established email account, apfoodapp@vt.edu. Please include a description of the event, date of the event, beginning and end time of the event, location, attendees designated as faculty, staff or guest, and an estimated cost. **The Controller's Office email approval and the required documentation should be attached to the submission of the HokieMart requisition request.** Please contact Martha Mullins at martham4@vt.edu with questions regarding food approvals.

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General Accounting

Journal Entries

To the extent possible, please continue to utilize the current University/Controller's Office procedures for submitting journal vouchers by sending the form with physical signatures and supporting documentation to the Controller's Office.

The Controller's Office will **temporarily** accept the following, **in order of preference**:

1. Email a scanned copy of the physically signed journal entry and backup to genactg@vt.edu for processing, **or**:
2. If it is not practical to obtain physical signatures, you may submit the completed form and supporting documentation to genactg@vt.edu for processing, making sure to include an email from an authorized approver stating they reviewed and approve the entry.

If submitting journal entries electronically via genactg@vt.edu, **do not** send the original documentation to the Controller's Office. We do not have tools to prevent journal entries from being keyed more than once. Sending a PDF file via email **and** sending the original to the Controller's Office will result in keying the entry twice.

The Journal Entry Transfer Form can be accessed under the general accounting tab here <https://www.controller.vt.edu/forms.html>.

Banner Finance Access Forms

To the extent possible, please continue to utilize the current University/Controller's Office procedures of filling out the online form and submitting the hard copy signed version to the Controller's Office.

The Controller's Office will also be temporarily accepting the following, **in order of preference**:

1. Email a scanned copy of the physically signed Banner Finance Access form to genactg@vt.edu for processing **or**:
2. If it is not practical to obtain physical signatures, you may send an email approval from an authorized approver to genactg@vt.edu.

Under all circumstances, the online form needs to be completed first because it generates a ticket that is used to process the request. The form can be accessed under the general accounting tab here <https://www.controller.vt.edu/forms.html>.

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HokieMart Access Request Forms and Travel Approver Request Forms

To the extent possible, please continue to utilize the current University/Controller's Office procedures of filling out the online form and submitting the hard copy signed version to the Controller's Office.

The Controller's Office will be temporarily accepting the following, **in order of preference**:

1. Email a scanned copy of the physically signed HokieMart access request form to genactg@vt.edu for processing **or**:
2. If it is not practical to obtain physical signatures, you may send the completed form with an email approval from an authorized approver to genactg@vt.edu.

The HokieMart Access Request form and Travel Approver Request form can be accessed under the general accounting tab here <https://www.controller.vt.edu/forms.html>.

New Funds Request Forms

We currently accept completed forms via email and will continue to do so. Please continue sending completed forms to Cammie Clark at camillet@vt.edu or genactg@vt.edu

Fixed Assets

Completed home authorization use forms can be emailed to Travis Jones (trjones@vt.edu), Jerry Woodyard (jwoodyar@vt.edu), or Becky Saylor (saylorb@vt.edu). Please retain all original forms in the department if emailed to Fixed Assets.

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March is Asset Management Awareness Month (AMAM). To bring awareness to effectively managing assets, the Fixed Assets & Equipment Inventory Services (FAEIS) team created a flyer referencing the NCAA March Madness tournament. Even though the games are canceled, the message behind this creative flyer provides catchy reminders on protecting university assets. Little did the FAEIS team know the real madness March would bring. Take a couple of minutes to review the flyer on page two.

As employees begin to telework from home, please remember a home certification form is necessary for all equipment taken home by faculty and staff. Please contact Jerry Woodyard, jwoodyar@vt.edu, 540-231-8568, Travis Jones, 540-231-3623, trjones@vt.edu or Becky Saylor, saylorb@vt.edu, 540-231-6049.

The link for the home authorization form is below.

https://www.controller.vt.edu/content/dam/controller_vt.edu/forms/fixedassets/Home_authorization.pdf

Stay healthy and safe.

MARCH MADNESS 2020

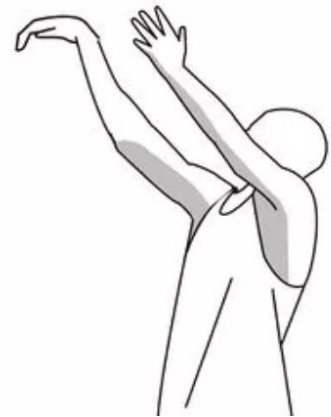


ASSET MANAGEMENT AWARENESS MONTH

To be an Asset Champ you need
[Knowledge](#) and [Training](#)

Know all the plays:

- **Procurement** – Avoid a Technical: select the correct [Account Codes](#)
- **Tagging** – Contact our MVP – Vanessa Law (vrlaw@vt.edu)
- **Inventory** – Make keeping track of your [equipment](#) a slam dunk!
- **Surplus** - Know how to [bench](#) your stuff



COMMUNICATION IS KEY!!

Click the links to learn more
[Virginia Tech Fixed Assets](#)

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COVID Activity Code

In the event federal or state funding is made available to reimburse the university for expenses incurred due to the COVID pandemic, the university will need to be able to easily identify all of these costs. By applying a COVID activity code to all COVID related expenses, central administration can extract the expenses from the university system of record. We are asking for this code to be used by **all** departments, even if your department doesn't normally apply activity codes to transactions. This includes all transactions processed through HokieMart and Chrome River (p-card and travel).

Effective immediately

From this point forward, apply the COVID activity codes to **all** expenses associated with the COVID pandemic.

Transactions that occurred prior to the implementation of the COVID

The Controller's Office is developing a separate process to capture **all** COVID expenditures processed prior to the use of this new activity code and will be communicated in a future *Ledger* article.

Where to apply the activity code in HokieMart

Accounting Codes						
Chart	Fund	OrgWF1	Account	UGType	Location	Activity
U <small>Select from all values...</small>	<input type="text"/> <small>Select from all values...</small>	044000 <small>Select from all values...</small>	<input type="text"/> <small>Select from all values...</small>	NA <small>Select from all values...</small>	<input type="text"/> <small>Select from all values...</small>	COVID <small>Select from all values...</small>

[recalculate / validate](#)

Where to apply the activity code in Chrome River

Mileage - Personal Vehicle

Date: 03/25/2020

Using the most economical method of travel is required. If airfare would normally be more cost-effective, a cost comparison must be attached.

Mileage Rate Type: -- Select --

Main Campus Employees / VT Students are reimbursed per the rate for total round trip miles.

Rate: 0.575

Miles: 0.00 [Calculate Mileage](#)

Deduction: None

Amount: 0.00 USD

Description:

Activity Code:

Allocation

[Add Allocation](#)

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Impact of COVID-19 Virus on Employee Travel (Virginia Tech Daily)

<https://vtnews.vt.edu/notices/notice-employee-travel-031820.html>

To: Faculty and Staff

From: Ken Miller, Interim Vice President for Finance

Virginia Tech continues to focus significant effort to mitigate public health issues, minimize individual impacts, and sustain our academic mission in light of the continuing spread of COVID-19 pandemic.

The impact on business travel by university employees that was canceled or avoided due to COVID-19 is described below.

Employee Business Travel

The virus has impacted business travel (travel to conferences, professional development seminars, etc.) by university employees. In response, the university is making adjustments to temporarily accommodate these changes to existing travel, defined as having been arranged prior to March 12, 2020, and to future travel. This is in accordance with the communication to the university community by President Sands on March 11, 2020.

Existing Travel Not Charged to Federal or Other Grants and Contracts

Travel arrangements made prior to March 12, 2020, are considered existing travel. The university will make a temporary exception to the travel reimbursement policy to ensure the safety and wellbeing of university employees. University employees may have incurred individual costs for transportation, lodging, conference registrations or other related expenses for a canceled program/activity or for a program/activity in which the individual or the program has determined it to be unsafe to participate. In this instance, employees and departments should pursue refunds or credits from the service providers for any expenses for services which will not be used or conferences that may be canceled or not attended. If, after pursuing refund or credit opportunities, the employee still has non-refunded personal expenses, the employee should request reimbursement of those expenses by the department through the regular travel reimbursement process. Documentation of correspondence related to refunds and credits should be maintained and submitted with the reimbursement request. Departments should reimburse those expenses net of refunds (excluding credits) even if the traveler did not use the purchased transportation or attend the conference, regardless of whether the conference took place. The goal is to ensure travelers do not incur additional out-of-pocket costs. However, credits should be used for future university business trips, not for personal travel. The Controller's Office will provide additional guidance on how to process travel reimbursements to denote that the travel did not actually occur as a result of the COVID-19 pandemic. This guidance will also include procedures to request additional exceptions to travel procedures, if needed.

Existing Travel Charged to Federal or Other Grants and Contracts

Existing travel charged to Federal or Other Grants and Contracts will follow the same guidance provided above with the following additional information. In order to be allowable, the traveler must document that they have requested and been denied a refund, and that documentation must be filed with the award file and available if questioned during an audit. You must also track these transactions to allow for corrections in the event that funding agencies issue guidance that is contrary to this practice.

All credits from canceled travel costs must be applied to the original sponsored project to which the original charge was posted.

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If there are questions that are not addressed by this memo regarding canceled travel please contact your [post award associate](#).

As of March 13, 2020, specific federal guidance on this topic has not been provided.

Future Employee Travel

Until further notice, the university has issued a moratorium on all university-sponsored domestic and international travel. The Governor has also issued a state of emergency and prohibited travel to other states by state employees. The university understands that travel is often planned well in advance; therefore, after considering university guidance on travel, individuals and departments should carefully evaluate the risks of future travel planning. Purchases should be timed to prioritize the evaluation of the safety of the travel location, the likelihood that the event will occur, and to generally minimize the risk of incurring expenses for services and events that may not be used or attended, even if doing so increases the cost of the travel. Toward this end, refundable plane tickets and room cancellation policies should be considered for future travel. If an individual or department chooses to purchase non-refundable transportation and lodging, the individual or department may assume the risk associated with canceled travel. However, when purchasing a refundable ticket, a cost benefit analysis should be performed to ensure the additional costs of a refundable ticket does not exceed the amount that would be lost for a non-refundable ticket.

The university is working diligently to plan and keep our community informed. Continue to visit the university's COVID-19 (Novel Coronavirus) web page for the latest university information and updates. https://vt.edu/content/vt_edu/en/covid-19/home.html

For clarification and assistance please contact the travel team in the Controller's Office for assistance, travelvt@vt.edu or 540-231-0944.

Processing Expenses Associated to COVID-19 in Chrome River

Chrome River routing rules have been temporarily updated to allow for the submission of expense reports for future travel dates due to the cancellation of domestic and international travel. Since the pre-approval report is required for international travel, Chrome River users will be able to create an expense report and import the pre-approval as normal. If your department requires the pre-approval for domestic travel, once the expense report is created, the pre-approval can be imported as well.

A guide to entering expenses into Chrome River for cancellation of travel due to COVID-19 has been created. The guide has been posted to the Chrome River site and to the welcome page in Chrome River.

<https://www.apps.vpfin.vt.edu/controller/Training/ChromeRiver/covid-19-cancellation-fees.pdf>

If the registration fee or airfare was purchased using a departmental P-Card and you are expecting a refund/credit, please use the activity code of COVID when processing these credits. The credit received should use the same fund as the original charge so that the fund references both transactions.

For clarification and assistance please contact the travel team in the Controller's Office for assistance, travelvt@vt.edu or 540-231-0944.

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Cost Benefit Analysis for Non-Refundable vs. Refundable Airline Tickets

The purpose of a cost benefit analysis for non-refundable and refundable airline ticket is to determine whether it is more cost beneficial to purchase a refundable airline ticket.

A non-refundable airline ticket is an airline ticket purchased by a traveler for which a refund is not available in the event of cancellation. A credit can be obtained for the unused portion of the airline ticket price less any airline cancellation or change fees. The credit can be used for future business travel up to one (1) year from the original date of purchase.

A refundable airline ticket is an airline ticket purchased by a traveler for which a refund by the airline is possible.

Basic economy airline tickets are not recommended per university travel procedures. There is no residual value for a basic economy airline ticket in the event of cancellation.

Below is an example of costs associated with non-refundable and refundable airline ticket prices for a flight from Roanoke (ROA) to Orlando (MCO).

The cost of a non-refundable main cabin economy airline ticket is \$304.00.

The cost of a refundable main cabin economy airline ticket is \$1,596.40.

The difference between the cost of the refundable ticket and the non-refundable ticket is \$1,292.40.

In this example, it would **not** be cost beneficial to purchase a refundable airline ticket.

If the cost to purchase a refundable ticket would have been \$608 or less (\$304 original ticket + \$304 replacement ticket), then it would be cost beneficial to purchase the refundable airline ticket.

The screenshot displays two flight search results for Delta flight DL4720 (operated by Endeavor Air DBA Delta Connection) from Roanoke (ROA) to Orlando (MCO) via Atlanta (ATL) with a 39-minute layover. The flight duration is 3 hours and 44 minutes, departing at 2:05pm and arriving at 5:49pm.

Non-Refundable Ticket Prices:

Cabin Class	Price (Round Trip)
Basic (E)	\$214.40
Main (V)	\$304.40
Comfort+ (S)	\$380.40
First (Z)	\$656.40

Refundable Ticket Prices:

Cabin Class	Price (Round Trip)
Refundable Main (Y)	\$1,596.40
Refundable Comfort+ (S)	\$1,676.40
Refundable First (J)	\$1,876.40

Red boxes highlight the Main (V) and Refundable Main (Y) ticket options in the image.

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VTINVOICES@VT.EDU

The Controller's Office is pleased the volume of invoices submitted to vtinvoices@vt.edu this week has increased. This will allow the university to continue meeting the Virginia Prompt Payment Act (<https://law.lis.virginia.gov/vacode/title2.2/chapter43/>) requirement of remitting payment to vendors within 30 days of the receipt of the vendor's invoices, or the receipt of the purchased good or services, whichever is later.

Based on our experience this week, we need to clarify the instructions distributed in the Ledger on March 20, 2020.

Invoices

Accounts Payable will **temporarily** allow departments to email invoices to vtinvoices@vt.edu using the guidelines below.

- For each **invoice only send one (1) PDF file** that contains all of the supporting documentation for the invoice.
- You must **include the purchase order number on the first page of the PDF file**. This can be handwritten or inserted as a textbox to the PDF file. This is necessary because Controller's Office employees are uploading the invoice into the Banner document management system, not processing from the email.
- All Personally Identifiable Information (PII) will need to be blacked out by the department prior to sending the documentation to the Controller's Office.
- You can submit **multiple invoices to vtinvoices@vt.edu in one (1) email**
- Do not email the invoice **and** send the paper documents to the Controller's Office. It is each department's responsibility to maintain all of the original paper documents for the transaction for one year after the end of the applicable fiscal year that the transaction was recorded. If you email the invoice and send the original paper document, the Controller's Office will need to return it to the department. The Controller's Office will maintain the imaged records for seven years before destruction. The department can view the imaged documents using Banner Finance.

Please contact Brandon Webb, Accounts Payable Manager (bwebb13@vt.edu) with any questions regarding the Accounts Payable information above.