

COMPTROLLER POLICY MANUAL

	POLICY: CMP 421-02
	Section: 400 Disbursements
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: Interviewee and Non-Employee Reimbursements	Effective date: 01/01/2000
	Revision date: 03/19/2019

PURPOSE

To permit payment of interviewee and/or non-employee expenses

SOURCE

University policy

Arizona Revised Statutes:

Neither the state, nor any county, city, town, municipality, nor other subdivision of the state shall ever give or loan its credit in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association, or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or become a joint owner with any person, company, or corporation, except as to such ownerships as may accrue to the state by operation or provision of law or as authorized by law solely for investment of the monies in the various funds of the state.

POLICY

CMP 421-02: Interviewee and Non-Employee Reimbursements

An interviewee is an applicant who is interviewing for an authorized position at NAU. A non-employee may be a guest of the university for whom expenses are being paid by the university. Reasonable and properly supported interviewee/non-employee expenses can be paid by the university. A request to reimburse an interviewee/non-employee is processed via a single payment voucher through Accounts Payable and must include the interviewee or non-employees:

1. name,
2. home mailing address.

The university will only reimburse expenses that are university business related. The most reasonable and economical accommodations are to be selected. Any additional expenses that are incurred for an interviewee's/non-employee's personal benefit are not reimbursable.

Standard interviewee/non-employee expenses are indicated in the following table:

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Expense	Description
Air Travel	Transportation by a scheduled flight is paid at the lowest airfare available that accommodates a reasonable schedule on the date of the flight.
Mileage	Mileage incurred on the interviewee's/non-employee's personal vehicle to travel from home to the airport and back home is paid at the current mileage rate allowed by the Arizona State Department of Administration . Mileage reimbursement is in lieu of reimbursement for actual gas receipts.
Lodging and Food	Room charges at single occupant rates are paid. Detailed receipts for hotel charges must be submitted. Meals are reimbursed at actual cost if receipts are attached, up to the maximum allowed reimbursement rate for the meal. If receipts are not attached or available, the University meal reimbursement rates will apply. Interviewee/non-employee should not claim reimbursement for meals provided at no cost.
In Town Transportation	Transportation costs such as charges for airport limousines and taxicabs are paid if hotel courtesy shuttle is not available. Original receipts are required.

If the interviewee/non-employee is charging costs to a personal credit card, he or she will be reimbursed 30 days after the invoice/receipt date. Reimbursement for expenses incurred before a trip for which a receipt is available (ex: airline ticket, etc.) may be made (Net 30 terms apply). Reimbursement of expenses incurred during the trip (ex: hotel, mileage, food etc.) will be made after the trip is complete. Procedures for direct payment of hotels/motels are presented below. Payments in excess of the standard amounts listed above must be authorized in advance by the hosting department and may, at the discretion of the Comptroller's Office, require approval of the area's provost or vice president.

Prepaid Airline Tickets

Interviewees/non-employees may make their own airline reservations, pay for their tickets, and then request reimbursement from the university (via a single payment voucher through Accounts Payable). This may be done before or after the trip.

Departments may also pay for airline tickets on a PCard.

If the interviewee/non-employee cancels the trip, it is the department's responsibility to make sure that the prepaid ticket is canceled and the money refunded.

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Direct Payment of Hotel/Motel
Arrangements may be made to pay a local hotel directly. Payment may be made through Accounts Payable or on an NAU Purchasing Card. The department is required to keep the hotel invoice on file and available for review for five years.
Reimbursement Payments
Reimbursement checks (paid via a single payment voucher in Accounts Payable) normally will be mailed to the interviewee's/non-employee's home address after the interviewee/non-employee has visited the campus.

PROCESS

<p>Documentation: Original receipts are required to reimburse these expenses. No formal form is required. Departments may choose to use the Non-Employee Travel Reimbursement Form. The payments will be processed via a single payment voucher through Accounts Payable.</p> <p>Accounting: Interviewee/non-employee expenses are to be recorded to PS Financials Account 759210 "INTERVIEW EXPENSES-DOCUMENTED" for supported expenses. Supported interviewee/non-employee expenses are not taxable to the interviewee/non-employee.</p> <p>If for whatever reason an interviewee/non-employee is reimbursed for unsupported travel expenses, such expenses should be recorded to PS Financials Account 750150 "INTERVIEW EXP--1099 REPORTABLE". Unsupported interviewee/non-employee expenses are taxable to the interviewee/non-employee.</p>
