

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: 08/27/2019

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/candidate is an applicant who is interviewing for an authorized position at NAU. A non-employee may be a guest/vendor 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.

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.

To provide equity among payees and to control costs, departments are strongly encouraged to use existing travel policy, including its restrictions and reimbursement rates, whenever practicable.

Absent written agreement to the contrary, University travel policy, its restrictions and reimbursement rates are to be used in reimbursing non-employees for travel costs incurred by them when conducting university business.

All reimbursements related to travel shall be for a valid public purpose and limited to available budget of the reimbursing department. The benefit to the public must demonstrably outweigh the cost associated with travel reimbursements.

Travel costs paid to non-employees must always be paid on a reimbursement basis. University funds

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are not to be advanced to non-employees for travel. Only the actual costs, in the case of meals, lodging and common carrier fares, may be reimbursed.

Travel costs must always be supported by appropriate documentation. Credit card slips or statements, by themselves, are not appropriate documentation. Meals and lodging require original detailed receipts.

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 must be authorized in advance by 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. This may be done before or after the trip.

Departments may also pay for airline tickets for an interviewee on a PCard. If the interviewee cancels the trip, it is the department's responsibility to make sure that the prepaid ticket is canceled and the money refunded.

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 will be mailed to the interviewee's/non-employee's home address after the interviewee/non-employee has visited the campus.

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PROCESS

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.

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. The IRS does not require that travel reimbursements paid to independent contractors or other non-employees be reported on Form 1099 if the expenses are substantiated and paid in accordance with University policy.

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.