

IEH Finance Policies

Institute of Environmental Health

To ensure compliance with OHSU policies and federal regulations, while operating within our budgetary guidelines, the following policies are in effect for the Institute of Environmental Health (IEH). These policies apply to all employees and students of IEH.

Throughout this document:

- IEH = all its divisions and/or centers, unless specifically noted
- Leadership = IEH Director and/or Associate Director, unless specifically noted
- Administrative staff = financial analyst and/or executive assistant, unless specifically noted
- PI = Principal Investigator

All purchases must adhere to the OHSU purchasing policy as listed at http://pdxlogappsrvr.ohsum01.ohsu.edu/logistics/Procedure_Manual/External/index.html. The policies or procedures listed here are not meant to supersede the overall OHSU policies, but to work in addition to them.

Travel and Conference attendance:

- ✚ All travel and conferences to be charged to a grant must be approved in advance by the project PI in writing or by email. Submit written approval and documentation detailing its applicability to the project to the administrative staff for expense allocation. Such documentation should include paper or web description of the conference, where applicable. Non-conference travel requests, such as field work or visiting a collaborator, should include an explanation of the applicability from the PI.
- ✚ Any travel to be charged specifically to IEH central funds must be approved in advance by the financial manager.
- ✚ When at all possible travel should be booked through OHSU travel partners with a travel authorization number. Any travel or conference expense incurred by the employee directly cannot be reimbursed until after the travel or conference is completed. To avoid this complication, charges incurred for travel should be paid with an OHSU Procurement card (p-card). Only coach airfare can be expensed to a project. If an employee incurs a fee for an upgrade (such as first class or priority seating) those additional fees cannot be expensed to a project, and therefore must be approved in advanced by IEH leadership or the employee will pay for those expenses out of his/her personal funds.
- ✚ Documentation for expenses incurred by the employee must be received by OHSU central financial services for reimbursement within 60 days from the completion of the trip, or the reimbursement will be considered taxable income to the employee. To allow for adequate time to prepare the reimbursement paperwork, all receipts for personal reimbursement must be submitted to the administrative staff within 30 days from the completion of the trip.

- ✦ Mileage using a personal vehicle will be reimbursed at the current OHSU approved per mile rate after travel is completed. IEH will not reimburse for the expense of filling a personal vehicles gas tank, we will only reimburse for mileage at the approved OHSU rate. Use of a personal vehicle for business travel will not be covered under OHSU insurance; the current OHSU insurance policy should be read in detail to be sure you fully understand your liability in the case of an accident.
- ✦ Renting a car for business travel is an option and is preferred over a personal vehicle when traveling over 100 miles. Renting a car should be done through the OHSU approved vendor. OHSU insurance covers vehicle rentals for business travel, so additional insurance from the vendor is not needed and won't be covered as an allowable expense. A copy of OHSU's auto insurance, available at <http://www.stccmop.org/files/OHSU-AutoCertificate-Rental.pdf>, should be carried in the rental car at all times. For more information on auto incidents and insurance visit OHSU auto page at <http://www.ohsu.edu/xd/about/services/risk-management/claim-management/auto/index.cfm>.
- ✦ The OHSU travel policy limits reimbursable miles for travel in a personal vehicle to the number driven *in excess of* the number of miles involved in the individual's daily commute (round trip) for work. This calculation applies even in cases where the individual does not normally drive to the primary work location: e.g., the individual typically uses public transit for the round-trip commute. This calculation does *not* apply if the individual drives to a place other than the usual work site on a non-normal workday or the travel starts and ends from the work site.
- ✦ Per Diem will be reimbursed at the current OHSU published rate only when the employee or student is traveling due to work requirements over a standard meal time. Breakfast per diem will only be paid when travel starts before 7:00 a.m. and dinner per diem will only be paid when travel ends after 7:00 p.m.
- ✦ If an employee or student intends to take additional personal time before, during or after a business-related travel event, and there are additional costs due to the personal travel time, the employee will be required to reimburse all of those costs to IEH or the sponsored project.
- ✦ If the traveler chooses a method of travel other than direct economy air travel, the traveler will be required to pay any additional costs exceeding the economy airfare rate for the same trip.

Meals and hosting:

- ✦ The Institute understands the need for networking and appreciates employees and students taking the time to host seminar speakers, visiting scholars and other hosted situations. If you are asked to take such a visitor out for a meal, please follow these guidelines.
 - Federal regulations on grant spending strictly regulate hosting expenses. Hosting groups and guests on grant funding must meet the OHSU policy requirements available at <http://www.ohsu.edu/xd/research/administration/sponsored-projects-administration/policies-procedures/hosting-groups-and-guests.cfm>.
 - Meals and hosting expensed to the Institute (not covered on a grant) must first be approved by the financial manager.

- Alcohol cannot be charged to a project. For those instances (such as hosting a seminar speaker) that are expensed to IEH central funds, reimbursement is restricted to 1 alcoholic beverage per employee/student. OHSU policy is that employees/students are not to return to work after consuming alcohol.
- Limited operational funds are available to cover these hosting events, so choose a dining establishment that is within a moderate price range.
- It is normal for two or three employees/students to host the visitor at the meal. Since funds are limited it would be highly unusual for an entire lab group or other large group to expect to be funded at the meal unless requested by the Leadership. If a spouse of the employee/student also attends the meal, their attendance should be approved in advance by the Leadership.
- An itemized receipt is required and should be returned to administrative staff for reimbursement with the gratuity written on it. If the restaurant does not provide the itemized receipt along with the credit card receipt, be sure to request the itemized receipt before leaving the restaurant. Additionally, submit a list of everyone participating in the meal.
- Reasonable tips for meals and taxis will be reimbursed by IEH central funds or projects, unless otherwise restricted by the sponsor. A guideline for tipping in restaurants is 18% for a large group and 15% for a small group; for taxis a standard tip is 15-20% of the fare, plus an extra \$1 or \$2 for help with bags.

Office and teaching supplies:

- ✚ All office and teaching supply purchase requests should be placed through the administrative staff. The Institute has supplies on hand and in most cases can accommodate the need. If an order must be placed it will be done so with the OHSU approved vendor in the normal ordering schedule to eliminate additional shipping charges and to acquire the best possible pricing. No office supplies should be purchased on an OHSU p-card or with personal funds (unless approved in advance). In all cases, including teaching, try to plan at least 4 weeks in advance of a non-routine supply need so that we can investigate all purchasing options and provide you with the item you need in a timely manner.

Memberships:

- ✚ In general, professional membership fees are not an allowable expense on a project. Those types of expenses should be covered from faculty discretionary funds, or other personal means. If a membership results in a significant savings (greater than the cost of the membership) and is necessary to complete the research objective of one particular project, the expense may be charged to a project. In rare cases, and only with prior written approval from IEH leadership, IEH may cover those expenses from institute funds.

Lab Supplies:

- ✚ Non-urgent purchasing for labs should be done once a week on Wednesday to allow for the consolidation of orders to minimize shipping and handling charges. If the administrative staff place your orders, the following information should be provided to help us streamline our process:
 - Date you are placing the order
 - Date you need the item, if arrival date is important
 - Vendor
 - Item to purchase
 - Catalog #
 - Unit Price
 - Quantity
 - Total Price
 - Fund/Project to charge
 - Your name
 - Where the item should be delivered (room number included)
 - Additional notes or comments, including whether this is a fixed asset (\$3,000 combined cost or more), whether this item is radioactive or contains radioactive components, whether building alterations or installation charges are expected, and any shipping or delivery requirements.

Institutional Events:

- ✚ IEH may host events to promote collaborations within the instructional and research missions. If you are asked to participate or assist with such an event, there is a budget for all purchases that must be followed.
- ✚ If gift cards are to be used as “prizes” at an event, a list of everyone who was awarded a card must be maintained along with the dollar amount of the card. According to IRS regulations, if the awardee is an employee or student of OHSU, then they will be taxed on the face value of the gift card. Gift cards cannot be purchased on an OHSU P-card.
- ✚ All display or decorating supply orders should be placed through the administrative staff only. The Institute has a supply of such items and will fill needs with the stock on hand, and order as needed from OHSU vendors to obtain contract pricing discounts.

P-card:

- ✚ Refer to OHSU p-card policy for overall governing use of the p-card
<http://pdxlogappsvr.ohsum01.ohsu.edu/Logistics/P-Card/GuidelinesAndResponsibilities.aspx>.

- ✚ Note that if you do not follow these procedures for the p-card usage, OHSU may cancel your p-card at any time
- ✚ All receipts for p-card purchases are to be turned in to the administrative staff immediately after purchase or return from travel.
- ✚ Original receipts are required with the following information documented on them (if more space is needed, attach receipt to a blank piece of paper, taking care not to tape over any print on the receipt, and write information next to it).
 - Alias or full account string to be charged
 - Detailed purpose of the expense
 - Who attended or was included in expense
 - If charging to a project, explain how the expense applies to that project
 - Copy of full itinerary for trip and/or conference
- ✚ If expense was related to travel or conference attendance, be sure to attach the conference agenda or information sheet.
- ✚ If expense was for an article, journal or book, provide a copy of the OHSU library's web page documenting that the item was unavailable in the OHSU library system at time of purchase.