

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

1. [Administration](#)
2. [Air Travel](#)
3. [Ground Transportation](#)
4. [Lodging](#)
5. [Personal Meals/Business Meals/Hosting](#)
6. [Telephone/Miscellaneous](#)
7. [Expense Reporting](#)

Administration

A. Authorization to Travel

[\(back to top\)](#)

All travel must be properly authorized in advance. Authorization may be in writing or electronic.

Travel at University expense must be pre-approved by the traveler's supervisor and the divisional vice president or his/her designee.

Travel expenses not in compliance with the University Travel Policy, will be deducted from any reimbursement owed to the employee. In the event that the non-reimbursable expenses exceed any reimbursements, the employee will be invoiced for the balance of the non-reimbursed expenses and a copy of the invoice will be sent to the employee's supervisor. In the event of non-payment of the invoice, the divisional Vice President and the Vice President of Business and Finance will be notified.

B. Travel Advances

[\(back to top\)](#)

A University procurement card issued to the traveler or a personal credit card should be used for travel related expenses.

Travel expenses charged to a personal credit card will be reimbursed by the Accounts Payable Department upon completion and submission of the Employee Reimbursement/Travel Form. Employee reimbursement checks will be available for distribution on the 10th and 25th of each month. In the event the 10th or 25th of the month falls on a weekend or University Holiday, the last business day before the 10th or 25th will become the date of distribution. Reimbursements received in Accounts Payable no less than 5 business days before the designated Employee Reimbursement date will be available on the scheduled distribution date. Those received less than 5 business days before the Employee Reimbursement date will be delayed until the following designated reimbursement date.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

Travel advances will only be issued for team travel; recruiting and international travel where the use of the University designated Purchasing Card is not practical. Travel advances will be issued per trip and all receipts and/or money must be returned to accounts payable within 30 days of return. A second cash advance will NOT be granted until the previous cash advance has been settled in full with Accounts Payable. See "Cash Advance Procedures"

C. Sponsored Travel

[\(back to top\)](#)

If the travel expenses are to be charged to a sponsored account (grant or contract), additional care should be exercised to comply with appropriate regulations. For federally sponsored foreign airplane travel, U.S. flagship air carriers must be used unless specific exceptions are approved by the sponsor. In addition, some agencies require that each specific foreign trip be approved in advance. Advance approval from the sponsor may also be required before exceeding a sponsored account's travel budget. Specific questions should be discussed with your grant accountant in advance of the trip. When sponsored account restrictions are in conflict with University travel procedures, the more restrictive procedures will be followed.

Air Travel

A. General Information

[\(back to top\)](#)

Consistent with reasonable business planning, air travel accommodations must be booked at the lowest applicable fare. No reimbursement will be made at first-class rates.

As a general practice, business class accommodations may be booked for international flights of six or more hours of continuous flying. However, where travel is governed by contractual obligations or budgetary considerations, economy fare may apply.

Upon completion of the trip, regardless of whether a reimbursement is due to the employee, the employee must submit the travel itinerary issued with the ticket and the boarding pass receipt with the completed Employee Reimbursement/Travel Form.

B. Club Memberships

[\(back to top\)](#)

Dues and/or initiation fees for airline clubs are not reimbursable by the University.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

C. Insurance - Air Travel

[\(back to top\)](#)

Travel insurance is provided with the use of a University procurement card. Any purchase of additional business travel insurance is a personal, non-reimbursable expense.

D. Unused Tickets/Cancellations

[\(back to top\)](#)

Unused airline tickets are to be returned directly to the department head for future use. Airline cancellation whether reimbursed or not is up to the discretion of the Supervisor and the Divisional Vice President.

Ground Transportation

A. Car Rental

[\(back to top\)](#)

The use of a rented car must be justified as an economical need and not as a matter of personal convenience. When traveling in groups, sharing of cars should be practiced to minimize costs.

University travelers should secure the best rental car rate available. Compare discount rates available through the Purchasing Department with rates available from car rental companies at your destination.

When traveling alone, the employee is expected to rent mid-size or smaller cars. If the rental agency cannot supply a mid-size car, the employee should actively solicit the mid-size car rate.

The traveler should utilize their University procurement card when securing a rental vehicle. The card provides primary collision/loss damage insurance and secondary personal effects insurance. Therefore, it is not necessary to accept this insurance coverage from the car rental agency.

Any charges for collision damage to a rental car used on University business are to be submitted to the Risk Management Department on a requisition with a copy of the accident report and repair bill attached.

Unless impossible, employees are expected to refuel the rental car prior to return to avoid refueling charges.

The employee must submit car rental expenses on the Employee Reimbursement/Travel Form and must include the customer copy of the rental voucher and agreement.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

B. Taxi and Other Transportation costs (parking fees, tolls, gratuities, etc.)

[\(back to top\)](#)

Taxis and limousines should be used in lieu of rental cars when the daily cost will be less.

Receipts are requested for all transportation expenses and must be attached to the Employee Reimbursement/Travel Form for all expenses.

C. Personal Car

[\(back to top\)](#)

Employees using personal cars on University business will be reimbursed at the current IRS rate at the time of travel. The mileage that will be reimbursed is the mileage that is in excess of the employee's normal commuter mileage. Commuter mileage is defined as the mileage that the employee would normally drive commuting to and from work on that day. Commuter mileage is not reimbursable. Mileage using a personal car will be reimbursed only to a maximum of the price of the lowest available airfare.

D. Insurance - Personal Car

[\(back to top\)](#)

University insurance extends to personal cars being used on University business, but subject to deductibles of \$20,000 per person and \$40,000 per occurrence for property damage, or the limits of the vehicle owner's insurance. Persons who use a personal car on University business should carry liability insurance with at least the above limits, or be prepared to otherwise assume such a liability in the event of an accident.

Lodging

A. General Information

[\(back to top\)](#)

Whenever possible, employees should utilize hotels which recognize the University as eligible for corporate/governmental rates or hotels designated for conventions, conferences, or meetings.

Employees are expected to take advantage of reduced rates when available.

The University will pay only actual room rental costs supported by the hotel bill for each day that lodging away from home is required for business reasons.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

Employees traveling to conferences, seminars, training sites or business meetings are authorized to directly book lodging with the hotel where the conference, seminar, training, or meeting is being held.

B. Cancellations

[\(back to top\)](#)

Hotel reservations should be guaranteed to either the University procurement card or the traveler's personal credit card. It is, therefore, imperative that hotels be advised of any cancellation of hotel space prior to their designated deadlines to prevent "no show" charges. Be sure to obtain the name of the person you speak to and the cancellation number upon his/her cancellation of a reservation. Any "no show" charges will be assessed to the traveler for payment if attributable to the traveler's failure to cancel.

Personal Meals/Business Meals/Hosting

A. General Information

[\(back to top\)](#)

The University will reimburse employees for meal expenses on a per diem basis. Per Diem rates are located by city on the Accounts Payable website. Receipts for meals are not necessary since actual expenses will not be reimbursed. Meals will only be reimbursed when overnight travel is required.

Since all food and beverages will be reimbursed at the IRS per diem rate, the University P-card may NOT be used for meals while traveling on University business.

A meal will not be reimbursed when the time a person leaves or returns indicate that the meal would not normally be eaten during travel time.

Where meals are included within the conference registration, per diem amounts will not be reimbursed. Conference itinerary must be submitted with Employee Reimbursement/Travel Form.

B. Business Meals

[\(back to top\)](#)

When it is in the best interest of the University, business meals may be purchased for customers, vendors and others who are not affiliated with the University and with whom the University has business dealings. Business meals will be reimbursed at actual expense only, no per diem allowed and receipts with attendees and business purpose must be submitted.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

All business meals are to be documented on the restaurant receipts, indicating individuals present, business affiliations, location, date and business purpose of the meeting. The receipt should be filed with your monthly procurement card statements and is subject to periodic audit, or attached to your completed Employee Reimbursement/Travel Form and submitted to Accounts Payable dept. for reimbursement.

Reimbursement for the cost of alcoholic beverages will not be authorized from University and/or sponsored research funds.

C. Hosting

[\(back to top\)](#)

Reasonable hosting expenses are allowable only if they are directly related to the active conduct of the University's business, when directly preceding or following a business discussion, or when necessary to accomplish some useful purpose connected with the University's business.

To qualify as a business expenditure, hosting expenses cannot be lavish or extravagant and must be "directly related to" or "associated with" the University's business.

Hosting expenses are to meet the "directly related test" below:

- The University must reasonably expect to derive income or some other specific business benefit at some future time.
- Must include individuals not affiliated with the University.
- The employee/University must engage in active conduct of the business during the hosting with the persons being entertained.
- The active conduct of business must be the primary aspect of the combined business and hosting activity.

Hosting expenses should preferably be paid for using a University procurement card or a purchase order and be documented with receipts, indicating individuals present, business affiliations, location, and date and business purpose of the hosting.

Telephone/Miscellaneous

A. Telephone

[\(back to top\)](#)

All necessary business calls are reimbursable. While on travel status, personal telephone expenses of reasonable degree are reimbursable and should be limited to one call per day.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

Telephone calling cards are available to University travelers, through the Purchasing Department.

B. Miscellaneous

[\(back to top\)](#)

Original receipts must be attached to the Employee Reimbursement/Travel Form for all items (except per diem) not purchased on the p-card. If purchased on a p-card, original receipts must be attached to p-card statement and copies of the receipts should be attached to the Employee Reimbursement/Travel Form.

C. Unallowable Expenses

[\(back to top\)](#)

It is the University's policy to reimburse the employee for all reasonable and necessary expenses incurred in transacting the affairs of the University; however, there are specific types of expenses which are considered to be of a truly personal nature and are not allowable, including but not limited to:

- Meals for one day trips, where an overnight stay is not required
- Alcoholic beverages
- ATM/Cash Advance Fees
- Personal Items (dry cleaning, toiletries, golf fees, mini bar service, etc)
- Articles or cash stolen or lost
- Late fees or fees for personal credit cards
- Gasoline for personal vehicle
- Unauthorized trips or entertainment
- Commuter mileage (see mileage section)
- Air travel insurance, and other personal trip insurance
- Expenses of a Personal Nature (ex. Barber, manicurist, shoe shine, masseur, etc.)
- Laundry/Dry Cleaning for trips less than 7 days
- Brief cases or other items for personal use

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

- Entertainment expenses (such as airline headsets, movies, etc.)
- Repairs, maintenance, or insurance on personal cars
- Theater or other personal amusements
- Traffic fines and court costs
- Unauthorized club or other membership dues or fees

Employees are responsible for personal property lost or stolen while traveling.

D. Conferences and special Meetings

[\(back to top\)](#)

Expenses directly related with a conference or special meeting, such as registration fees and banquets are reimbursable, without regard to the standard limitations, providing they are reasonable and supported by original receipts.

Expense Reporting

A. General Information

[\(back to top\)](#)

Reimbursement of business expenses will be reduced by items inadequately supported. Those items questioned will be identified on an Expense Report Letter sent to the employee, and the employee's supervisor by the Accounts Payable Department. Reimbursements to employees will follow the current "Accounts Payable Reimbursement Procedures" found on the Financial Services website.

University policy on documentation of business expenses is intended to satisfy the stewardship responsibilities of all University employees and comply with Internal Revenue Service guidelines. Proper completion of the Employee Reimbursement/Travel Form will provide adequate documentation if supported by receipts. Receipts are required for all expenses (except per diem reimbursed meals) Estimated expenses are not acceptable.

The Employee Reimbursement/Travel Form must be completed, signed by both the employee and their supervisor and submitted to Accounts Payable regardless if the employee is receiving a reimbursement or not. Travel that is funded completely on a P-card is still required to be submitted to Accounts Payable. If funded by p-card, required documents will be Original Employee Reimbursement/Travel Form, copy of p-card statement and copy of all receipts where applicable.

EASTERN MICHIGAN UNIVERSITY

Travel Procedures

As of 8/15/2008

The IRS requires that specific details showing names of guests, companies represented, business purpose, place and business relationship be stated, when applicable.

Expenses paid directly by the University are not reimbursable to the traveler. These include car rentals, lodging and airline tickets. To ensure proper accountability for these expenses, they should be listed on the Employee Reimbursement/Travel Form and deducted in either "total purchasing card expenses" or "travel advances" sections. Related original receipts, such as the customer copy of the car rental agreement and/or airline ticket should be kept with the University procurement card documentation. Submit copies of these receipts with the Employee Reimbursement/Travel Form for verification.

For those charges that are non-reimbursable, employee must list them on the Employee Reimbursement/Travel Form in the "Personal Expenses" Column and they will be deducted from the "Amount to be Reimbursed". In the event that the employee will need to reimburse the University, please deposit reimbursement into the department account and attach cashiers receipt to the Employee Reimbursement/Travel Form. For reimbursement of Travel Advances please deposit to account code A184

B. Filing Deadline

[\(back to top\)](#)

Travel forms should be submitted to the Accounts Payable Department within a reasonable amount of time after return from any trip. Normal day-to-day expenses should be reported monthly.

University procurement card privileges may be terminated if the expense report has not been received within sixty (60) days after the return from the trip.

No prior fiscal year travel expenses will be reimbursed unless they are properly authorized and submitted to the Accounts Payable department by the Accounts Payable published year-end deadline.

C. International Expenses

[\(back to top\)](#)

International travelers must submit rate of exchange receipts when exchanging currencies. Employees are required to turn in receipts for all expenses related to international travel. Residual foreign currency should be converted back to U.S. currency, and a check made payable to Eastern Michigan University or cashiers receipt should be included with your final Employee Reimbursement/Travel Form.