

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 28a
DATE: March 21, 2006

RECOMMENDATION

CAPITAL PROJECT/IMPROVEMENT FUNDING POLICY

ACTION REQUESTED

It is recommended that the Board of Regents approve the creation of a new policy, Capital Project/Improvement Funding Policy, which will replace policies 13.1.1 (Physical Funds for Capital Projects) and 13.1.4 (Physical Facilities Improvements). It is also recommended that the Board of Regents approve the deletion of policies 13.1.1 and 13.1.4.

STAFF SUMMARY

The new policy replaces two outdated policies with a policy that covers new building construction, complete refurbishment/renovation of existing buildings and major capital improvements to buildings. The new policy also includes reference to a new procedure, Capital Project/Improvement Funding Procedure, which covers approval of projects, the on-going financial review of projects and reference to the November 1, 2005 JCOS Use and Financing policies.

FISCAL IMPLICATIONS

Adherence to the new policy and its related procedure will insure the proper stewardship of University funds, as well as, insure that the University follows the JCOS Use and Financing review process as specified in the policies which were transmitted to the University by letter dated November 1, 2005.

ADMINISTRATION RECOMMENDATION

The proposed Board action has been reviewed and is recommended for Board adoption.


University Executive Officer

Date

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EASTERN MICHIGAN UNIVERSITY REVISED BOARD POLICIES

Policy Number	Policy Name	Rationale for Revising Policies	Cabinet Member Responsible
13	Capital Project/Improvement Funding	This policy is a new policy that replaces two existing policies that will be deleted (13.1.1 Planning Funds for Capital Projects and 13.1.4 Physical Facilities Improvements). The new policy speaks to new building construction, complete refurbishment/renovation of existing buildings, and major capital improvements to buildings. The new policy has been written in the EMU format and a related procedure is included.	Steve Holda

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POLICY

Funding authorization for capital improvements to University buildings and facilities rests with the Board of Regents.

PRACTICE

A capital outlay request is submitted annually to the Board of Regents. This request includes:

1. University capital outlay priorities for submission to the State of Michigan, Department of Management and Budget
2. A list of General Fund asset preservation projects
3. A list of Auxiliary Fund asset preservation projects
4. Funding sources to accomplish the capital improvements

Approval and on-going review of the financial status of projects is covered by the Capital Project/Improvement Funding procedure.

RESPONSIBILITY

The Vice President for Business and Finance or his/her designee(s) has overall responsibility for implementation of this policy.

SCOPE

This policy covers all new building construction, building refurbishment/renovation, and capital improvements to buildings that are owned or leased by the University.

Authority for Creation or Revision

Eastern Michigan University
Capital Project/Improvement Funding
Procedure

Capital project/improvement work at Eastern Michigan University falls into two primary categories:

1. Asset Preservation projects that address deferred maintenance issues in both General Fund classroom buildings and Auxiliary Fund housing and dining facilities. These projects are funded by the annual General Fund Asset Preservation budget and from Auxiliary Fund reserves.
2. Major building renovations and new construction projects that require program statement development by an outside architect. The scope of work for this category of projects results in funding requirements that exceed the University's ability to pay for the work with Asset Preservation funds or Auxiliary reserves. Funding for these projects typically comes from the issuance of general revenue bonds which are then repaid with annual debt service which is budgeted in either the General or Auxiliary Fund budgets.

Capital project/improvement work and commitment of financial resources for such work does not commence prior to obtaining required approvals from University Administration, the Board of Regents and the State of Michigan. A plant fund account must also be approved by the Vice President for Business and Finance.

Typically Asset Preservation projects do not exceed \$1.0 million and therefore do not need approval by JCOS per Policy #3 – Requirements For A Use And Financing Statement For State Supported Universities And Community Colleges. Financial oversight of these projects begin with the submission of a Plant Fund Request which is approved by the Vice President for Business and Finance. If the estimated cost of the project is equal to or greater than \$50,000 then the project is added to the Construction Projects Progress Report (CPPR) which is reviewed with the University's Board of Regents at each Board meeting. This report notes whether JCOS approval is required (which typically does not apply) and if it is, notes when JCOS approval was granted. The report also provides the following information:

- A brief description of the project, the present status of completion and rationale if the original budget has been changed
- Original Budget – the amount approved when the Plant Fund is approved by the Vice President for Business and Finance
- Revised Budget – the Original Budget adjusted for any cost changes approved by the Vice President for Business and Finance

- Actual Expenditures To Date – the actual expenditures as reported in the University's financial system for the most recent month prior to the Board meeting
- Forecast of Final Cost – the most current estimate of the total project cost
- Forecast U/(O) Revised Budget – the variance, if any, between the Forecast of Final Cost and the Revised Budget

This report was developed in response to the Board's request for more up-to-date information (including actual dollars spent) regarding significant financial commitments made by the University. The information is intended to alert Regents to any potential budget overruns, so that measures can be taken to avoid deficit spending.

Major building renovation projects and new construction projects typically exceed \$1.0 million and therefore require a great deal more time and effort in developing project plans. They also require approval at levels higher than that of the University Administration. In the case of State funded building projects, the following checklist should be followed:

1. Engage qualified architects to develop a program statement that details building requirements and preliminary building cost estimates – this must be submitted to the Board of Regents for their approval
2. Submit the University's project priorities as part of the Capital Outlay Request that is required annually by the State of Michigan (basing project assumptions on the Board approved Program Statement)
3. Insure that the project is approved in legislation by the State in accordance with the procedures outlined in the State of Michigan Major Project Design Manual
4. Request Board authority to take the necessary action, along with investment bankers and attorneys, to issue bonds as required to fund the University's share of the project
5. Once State approval is granted and funding is made available, authorize architects and/or contractors to commence work on the project (given that they were chosen in accordance with University Policies and Procedures)
6. Establish project expenditure tracking documentation in preparation for when the approved project begins to make financial commitments and expenditures are made against these commitments

The significant milestones detailed above are required in preparation for a renovation or construction project and can occur concurrently. It is also important to note that a plant fund account must be approved by the Vice President for Business and Finance before spending commitments can be made, and the project will be added to the CPPR for review by the Board of Regents at each Board meeting.

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In the event that the project is self-funded by the University (e.g., no State funding is provided), the aforementioned checklist needs to be modified as follows:

- Although not seeking State funding, projects should still be identified in the annual Capital Outlay Request
- Item number 3 is not required
- Replace item number 3 with the following:

For self-funded projects, the University will follow the JCOS policies (numbers 1 through 7) dated November 1, 2005.

As with State funded projects, the major milestones in preparation for a renovation or construction project can occur concurrently and a plant fund account must be approved by the Vice President for Business and Finance before spending commitments can be made. The project will also be added to the CPPR for review by the Board of Regents at each Board meeting.

Reference to this procedure will be included in Physical Plant process sheets so that Project Managers do not violate either University or State requirements when seeking approval for Capital Project/Improvement Funding.

Effective Date	Date of Revision
10-25-65	




Policies, Rules and Regulations

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PLANNING FUNDS FOR CAPITAL PROJECTS		

Regarding Public Act #124 (Planning Funds for Capital Projects), the administration be authorized to notify the State Department of Administration that the Board of Regents has named the architect, and request a purchase order be issued for the preliminary planning; that planning be allowed to proceed through the Building Division to avoid the risk of delay or loss of capital appropriation; and that the results of the University of Michigan and Wayne State procedures be carefully evaluated in determining future course of action for Eastern Michigan University.

Authority for Creation or Revision

Minutes of the Board of Regents, October 25, 1965; para. .296M.

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PHYSICAL FACILITIES IMPROVEMENTS	

POLICY - GENERAL

The broad term of Physical Facilities Improvements is separated into four categories for purposes of planning, financing and accomplishment.

1. Capital Construction
2. Remodeling Maintenance
3. Special Maintenance
4. Routine Maintenance

Specific policies and procedures apply to each of these categories.

DEFINITIONS

Self-Liquidating Projects

Self-liquidating structures are defined as those constructed with funds raised through the use of a debt instrument and which are expected to generate revenues to amortize the loan. Those structures or projects constructed with funds derived from gifts, grants, or with institutional sources also are considered to be self-liquidating projects. Self-liquidating projects may or may not be self-supporting.

Self-Supporting Facilities

In accounting for operations, self-supporting describes a function or activity where revenue and fees are expected to cover all direct and indirect costs without additional transfer of general fund money.

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CAPITAL CONSTRUCTION

Capital construction consists of those projects which provide totally new facilities on the campus, which materially alter the use of a facility, or construct a major addition to a facility; cost of a Capital construction project shall exceed \$75,000; they are financed by capital provided by the state or federal government, or from bond proceeds; and they require professional and technical services in the planning stages and inspection during the course of construction.

All new self-liquidating projects to be constructed with borrowed funds, gifts, grants or institutional sources, and any expenditure in a self-liquidating project which will increase or create a capital value and change the present use and method of financing, are considered to be capital construction. Projects in this category must be reviewed by the Joint Capital Outlay Subcommittee.

The Executive Capital Outlay Project Planning Committee shall review and recommend to the president the priority of projects, the plans, and method of financing for his or her review and recommendation to the Board of Regents.

Construction contracts are awarded by the Board of Regents after any necessary approvals by the state of Michigan

A schedule of anticipated payments will be prepared and become a part of each construction contract. Each request for payment from a contractor is to be reviewed and approved by the architect/engineer, the Physical Plant administrator, and the vice-president for business and finance prior to payment.

Equipment which is affixed to the construction is purchased and installed by the contractor and is capitalized as "Buildings".

Movable equipment is procured in accordance with purchasing policies and procedures, and is capitalized as "Equipment". Payment of invoices is made in conformance with accounting procedures.

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SPECIAL MAINTENANCE AND REMODELING

Special maintenance consists of those projects intended to restore a facility to its former state without changing the purpose or program for which it was designated.

Funds to support special maintenance, which are estimated to cost between \$25,000 and \$75,000, shall be appropriated in the capital outlay bill in a lump sum. A list of such projects will be submitted annually to the Michigan director of the Bureau of Management and Budget with the regular capital outlay request. Projects in this category costing less than \$25,000 are financed from the appropriate operations budget.

Remodeling consists of those projects costing between \$25,000 and \$75,000 which alter the structure by increasing its value or changing its use.

Funds for remodeling projects are appropriated in the capital outlay bill either in lump sum or line item.

Programs for special maintenance and remodeling projects are developed cooperatively with the Physical Plant professional staff and the using department(s). Plans are prepared by the professional staff and approved by the Executive Capital Outlay Project Planning Committee; inspection of construction performance is supervised by the Physical Plant staff.

Bids for special maintenance and remodeling projects will be obtained from the Physical Plant and from independent contractors in conformance with purchasing policies and procedures. Bids are reviewed by the Purchasing Committee and a recommendation of the successful bidder made to the vice-president for business and finance. Approval of the successful bidder will be made by the vice-president for business and finance.

Invoices from the contractor are approved by the Physical Plant administrator prior to payment, with final approval by the vice-president for business and finance.

A special maintenance and remodeling or additions project, costing in excess of \$25,000, consists of the sum total of all contracts or separate work orders issued for labor, material, furnishings and equipment related to a certain designated project to complete the total project.

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SPECIAL MAINTENANCE AND REMODELING (Cont'd.)

Exceptions to the above are made for emergency situations. An emergency is defined as a situation where the delay of needed repairs or construction for the amount of time necessary to accomplish the bidding and awarding process might cause danger to life or property or conflict with normal operations of the University, as determined by the vice-president for business and finance.

Costs of both special maintenance and of remodeling projects, whether the work is accomplished by the Physical Plant Department or by an independent contractor, are capitalized as an addition to the original cost of the facility.

ROUTINE MAINTENANCE

Routine Maintenance is the service performed by the Physical Plant staff to preserve a part or all of a facility from failure or decline, or to return a facility to its original value without changing the purpose or program for which it was designed.

Cost of routine maintenance is a part of the operating budget for the facility.

Plans, when necessary, are drawn by the Physical Plant professional staff after consultation with the user department(s), and as approved by the Physical Plant administrator.

The need, priority, plans and cost estimates for routine maintenance projects which will cost less than \$5,000 are approved by the Physical Plant administrator and submitted to the Executive Capital Outlay Project Planning Committee for its information. Those projects which exceed a cost of \$5,000 are reviewed and approved by the EXCOPP Committee.

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Maintenance projects costing \$25,000 or more are classified as special maintenance projects.

Materials and equipment are procured in accordance with purchasing policies and procedures, and invoices are paid through normal accounting procedures.

A routine maintenance project is defined as a planned project making use of one or more maintenance departments, and with a total project cost of less than \$25,000.

Authority for Creation or Revision

Minutes of the Board of Regents, August 3, 1964; para. .102M; .103M; .104M; .105M; .106M; .107M; .108M; .109M; .110M;.1.08.111M; .112M; .113M.

BOARD OF REGENTS
EASTERN MICHIGAN UNIVERSITY

SECTION: 28 b
DATE:
March 21, 2006

RECOMMENDATION

TRAVEL POLICY

ACTION REQUESTED

It is recommended that the Board of Regents approve the creation of a revised Travel Policy 11.4.1, which will replace the current policy Travel Policy.

STAFF SUMMARY

The new policy is written in the EMU format strictly as a policy statement, and replaces the current policy which is in procedural format. The new policy also includes reference to new procedures which includes per diems, clarifies allowable and non-allowable travel related expenses, and reimbursements.

FISCAL IMPLICATIONS

Adherence to the new policy and its related procedure will insure the proper stewardship of University funds, and will facilitate the monitoring of these funds.

ADMINISTRATION RECOMMENDATION

The proposed Board action has been reviewed and is recommended for Board adoption.


University Executive Officer

Date

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**EASTERN MICHIGAN UNIVERSITY
REVISED BOARD POLICIES**

Policy Number	Policy Name	Rationale for Revising Policies	Cabinet Member Responsible
11.4.1	Travel Policy	The present policy, written in a procedural format, has been re-written in the EMU format strictly as a policy statement. The procedure has been deleted from the text of the policy. The procedure has been updated (primarily to create meal per diems, introduce a new reimbursement form and clarify travel related expenses and procedures) and is ready for implementation.	Steve Holda

			<h1>Policies, Rules And Regulations</h1>
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		TRAVEL POLICY	

UNIVERSITY POLICY STATEMENT:

Eastern Michigan University will reimburse University Employees for actual and/or reasonable expenses incurred while traveling or hosting in conjunction with University business. Reimbursement for such expenses will be made in accordance with University Travel Procedures.

Travel by privately owned, leased, or chartered aircraft (other than commercial) in conduct of University business is prohibited unless expressly authorized in advance by the Vice President for Business and Finance.

UNIVERSITY PRACTICE:

University practices for implementing this policy include:

1. Travel at University expense must be pre-approved by the traveler's supervisor and Divisional Vice President or his/her respective designee.
2. Employees authorized to travel at University expense are required to do so in accordance with official University Travel Procedures.
3. When travel is funded by a sponsored agreement (i.e., grant, contract, etc), the use of travel funds will be governed by the more restrictive of either the sponsored agreement or University policy.

RESPONSIBILITY FOR IMPLEMENTATION: The Vice President for Business and Finance, or his/her designee(s), has overall responsibility for implementation of this policy.

SCOPE OF POLICY COVERAGE:

The Travel Policy applies to all University employees who incur travel and/or hosting expenses in conjunction with University activities.

PROCEDURE:

I. ADMINISTRATION

A. Authorization to Travel

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

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* <http://www.emich.edu/controller/finserv/payable/>. Reimbursements received in Accounts Payable no less than 5 days before the designated Employee Reimbursement date will be available on the Employee Reimbursement date. Those received less than 5 days before the Employee Reimbursement date will be delayed until the following designated reimbursement date. Reimbursement dates are normally the 10th and 25th of each month. See "Accounts Payable Reimbursement Procedures" for clarification of reimbursement dates.

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

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.

II. AIR TRAVEL

A. General Information

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

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

C. Insurance - Air Travel

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

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.

III. GROUND TRANSPORTATION

A. Car Rental

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.

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

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

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

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.

IV. LODGING

A. General Information

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.

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

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.

V. PERSONAL MEALS/BUSINESS MEALS/HOSTING

A. General Information

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 at <http://www.emich.edu/controller/finserv/payable/> 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

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.

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

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.

VI. TELEPHONE/MISCELLANEOUS

A. Telephone

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.

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

B. Miscellaneous

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

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
- 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:

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.

VII. EXPENSE REPORTING

A. General Information

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 at <http://www.emich.edu/controller/finserv/index.html>

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.

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

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

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*.

Employee Reimbursement Request

PLEASE PRINT OR TYPE

NAME _____

ADDRESS

CITY

 ΔT_F

1719

EIN#:	
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Reason for expenditure:

NAME OF DEPARTMENT:

Fund/Organization Number/Account Code(S)
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DATE	Non Travel Related Expenses		Travel Related Expenses			Air, Bus, Train etc.	Transportation		Lodging	Meals			Miscellaneous Travel Expense		Total
	Amount	Explanation	Destination	Depart time	Arrival time		Mileage	Amount		Other (Taxi, etc.)	Breakfast	Lunch	Dinner	Amount	
4/3/05	\$15.00	Purchased Book						\$0.00							\$15.00
4/16/05			Detroit Metro				36	\$14.58							\$14.58
4/16/05			Orlando Fla.	1:30 p.m.	5:15p.m.	\$250.00		\$0.00	\$110.00		\$25.00				\$385.00
								\$0.00	\$110.00	\$5.00	\$15.00	\$10.00	movie		\$165.00
								\$0.00	\$110.00	\$5.00	\$15.00	\$25.00			\$155.00
				12:30p.m.	3:30 p.m.			\$0.00		\$5.00	\$15.00				\$20.00
			Detroit Metro				36	\$14.58	\$39.00						\$53.58
								\$0.00							\$0.00
								\$0.00							\$0.00
								\$0.00							\$0.00
TOTALS	\$15.00					\$250.00		\$29.16	\$39.00	\$330.00	\$15.00	\$45.00	\$10.00		\$808.16
I hereby certify that these expenses were incurred by me and reimbursable under published travel procedures of Eastern Michigan University															
			Approval(s)			Date		Remarks:							
Signature of Recipient								Total Purchasing Card Expenses							
								Personal Expenses **							
								Travel Advance							
								Amount to be Reimbursed or (Returned to University)							
Submit Completed form to Accounts Payable															

Submit Completed form to Accounts Payable

				Policies, Rules And Regulations	
Effective Date		Date of Revision			
1-27-64		3-16-04			
Chapter Name		Chapter No.		Page	
BUSINESS & FINANCIAL OPERATIONS		11.4.1		Page 1 of 1	
		Issue			
		TRAVEL POLICY			

UNIVERSITY POLICY STATEMENT:

Eastern Michigan University will reimburse University Employees for actual and reasonable expenses incurred while traveling or hosting in conjunction with University business. Reimbursement for such expenses will be made in accordance with University Travel Procedures.

Travel by privately owned, leased or chartered aircraft (other than commercial) in conduct of University business is prohibited unless expressly authorized in advance by the Vice President for Business and Finance.

UNIVERSITY PRACTICE:

University practices for implementing this policy include:

1. Travel at University expense must be pre-approved by the traveler's supervisor and Divisional Vice President or his/her respective designee.
2. Employees authorized to travel at University expense are required to do so in accordance with official University Travel Procedures.
3. When travel is funded by a sponsored agreement (i.e., grant, contract, etc.), the use of travel funds will be governed by the more restrictive of either the sponsored agreement or University policy.

RESPONSIBILITY FOR IMPLEMENTATION: The Vice President for Business and Finance, or his/her designee(s), has overall responsibility for implementation of this policy.

SCOPE OF POLICY COVERAGE:

The Travel Policy applies to all University employees who incur travel and/or hosting expenses in conjunction with University activities.

Deleted: POLICY STATEMENT:

Deleted: /or

Inserted: /or

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Deleted: pre-approved

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Deleted: which require, among other things, that travel arrangements be facilitated by a University designated "Primary Travel Agency"

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Deleted: RESPONSIBILITY: ¶

Deleted: and administration


Deleted: Any exceptions to this Travel Policy must be approved in advance by the Vice President of Business and Finance. ¶

Inserted: ¶

Deleted: The President or his/her designee(s) has overall responsibility for implementation of this policy and for amending and/or revising the official University Travel Procedures as necessary to insure compliance and consistency with this policy. ¶

Deleted: pre-approved

Deleted: entertainment

Effective Date		Date of Revision			Policies, Rules And Regulations
1-27-64		9-22-92			
Chapter Name		Chapter No.		Page	
BUSINESS & FINANCIAL OPERATIONS		11.4.1		Page 1 of 1	
		Issue			
		TRAVEL POLICY			

POLICY STATEMENT:

Eastern Michigan University will reimburse University Employees for actual and reasonable expenses incurred in conjunction with pre-approved travel or entertainment on University business. Reimbursement for such expenses will be made in accordance with University Travel Procedures.

Travel by privately owned, leased or chartered aircraft (other than commercial) in conduct of University business is prohibited unless expressly authorized in advance by the Executive Vice President.

UNIVERSITY PRACTICE:

University practices for implementing this policy include:

1. Travel at University expense must be pre-approved by the traveler's supervisor and the divisional Vice President or his/her respective designee.
2. Employees authorized to travel at University expense are required to do so in accordance with official University travel procedures which require, among other things, that travel arrangements be facilitated by a University designated "Primary Travel Agency".
3. When travel is funded by a grant or contract, the use of travel funds will be governed by the more restrictive of either grant, contract, or University policy.

RESPONSIBILITY:

The President or his/her designee(s) has overall responsibility for implementation of this policy and for amending and/or revising the official University Travel Procedures as necessary to insure compliance and consistency with this policy.

SCOPE OF POLICY COVERAGE:

The Travel Policy applies to all University employees who incur pre-approved travel and entertainment expenses in conjunction with University activities.

Authority for Creation or Revision

Minutes of the Board of Regents, January 27, 1964; para. .12M.
 Minutes of the Board of Regents, December 18, 1985; para. .3211M.
 Minutes of the Board of Regents, September 22, 1992; para. .4600M.