

BUSINESS EXPENSE MANUAL

Maintained by Payroll and Travel Services in accordance with the Business Expense Policy number 3-19 from the Manual of University Policies, Procedures and Guidelines found at <http://www.cmich.edu/genccounsel/manual/default.htm>

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1) GENERAL POLICY

a) **Eligibility**

All employees, graduate students and undergraduate students employed by the university or representing the university in intercollegiate athletics, scholastic or music competitions and other sanctioned university events are eligible to travel and be reimbursed for legitimate CMU business expenses.

b) **Limits and Expectations**

i) Expenses

- (1) Employees are responsible for paying travel/entertainment related costs. Use of the CMU Business Credit Card is encouraged, whenever possible. Any employee that requires personal reimbursement must submit a CMU Business Card Reconciliation Form (if a cardholder) or an Employee Reimbursement Voucher (if not a cardholder). Reimbursements for business expenses may only be submitted once a month.
- (2) Personal reimbursement is limited to actual business expenses while traveling for the university based upon current university policies unless there is a maximum allowance for a specific expense, or there is a reimbursement limit established by the department covering the expenses.
- (3) If an expense is not allowable, the amount will be subtracted from the voucher (non-cardholders) or deducted from an employees' pay (cardholders). If expenses are not properly documented, the employee may either be contacted or the voucher returned to the employee for proper documentation.
- (4) When changes in travel plans require either cancellation or revision of reservations, alternate arrangements may be made. Any request for reimbursement of cancellation charges must be documented as to the circumstance that generated the charge.

ii) Travel

- (1) Reimbursements for University travel will be based on the most economical mode of travel.
- (2) Additional costs resulting from personal travel will not be reimbursed.

iii) Someone administratively senior to the traveler must sign the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.

iv) Meal expenditures related to spouse or significant other involvement in development activities, athlete recruitment and employment interviews are permitted when it has a direct business purpose related to CMU. Expenditures for spouse or significant other travel (meals, airfare, etc.) are generally **not** permitted. A Vice President must approve exceptions to the spouse or significant other travel policy in advance.

v) Payroll and Travel Services must authorize exceptions to the travel regulations.

c) **CMU Business Credit Card**

- i) Any University employee, approved by a Dean, department chairperson or direct supervisor, with responsibility for traveling on university business, entertaining guests and/or purchasing supplies or equipment is eligible to apply for the CMU Business Credit Card. Applications are available at http://www.controller.cmich.edu/CreditCards/Forms/CMU_BusCard_Agreement.html or in Payroll and Travel Services, Warriner Hall 204.
- ii) The CMU Business Credit Card is for business expenses only.

- iii) CMU travelers are encouraged to contact Payroll and Travel Services, located in Warriner Hall 204, 774-3481 to inquire about the CMU Business Credit Card program.
- iv) The applicant needs to submit a completed application and attend the CMU Business Credit Card training to be eligible to receive a card.

d) Payroll and Travel Services

Employees with questions concerning general travel and entertainment policies, expense documentation or reimbursement procedures may contact the Travel Clerk in Payroll and Travel Services at 774-3525.

CMU travel and entertainment information is also available at the [Travel website](#). Employees may also download the CMU Business Credit Card Reconciliation Form, the Employee Reimbursement Voucher and the Entertainment/Hosting Activities Supplemental Form from the web page.

Professional Education employees follow the same policies in general but may have more restrictive guidelines. Employees with questions concerning Professional Education (Prof. Ed.) reimbursements should contact the CEL Office at 774-6944.

2) TRAVEL

a) Transportation

- i) Common Carrier (air, train, bus)
 - (1) Plane fare should be at the lowest economy coach or tourist class rates. When choosing a common carrier, time en route may be a factor in planning for the most economical form of travel.
 - (2) The original passenger receipt should be provided with the reimbursement request or business card credit reconciliation form. See also extra requirements for consolidator/broker and e-tickets (Section 8).
 - (3) Employees are NOT required to accept 100% non-refundable airfares as a condition for meeting the lowest fares.
 - (4) Travelers may travel on weekends, utilizing excursion fares, if the cost savings exceed the additional lodging and per diem costs. Document cost savings on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form by indicating what the airfare would have cost without travel on weekends.
 - (5) When changes in travel plans require either cancellation or revision of airline tickets, alternate arrangements may be made. Please explain changes on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.
 - (6) Call the Payroll and Travel Services Office regarding unused or canceled tickets or flight coupons.

Refundable tickets should be returned immediately to the airline or travel agency for the refund to be processed. If personal reimbursement has been received, amounts refunded to the traveler must be returned to Payroll and Travel Services. Amounts refunded must be returned to the account in which the funds were originally disbursed.

(7) Airfare Reimbursement Prior to Travel

To encourage and assist employees in purchasing discount air fares, use of the CMU Business Credit Card is recommended. As of 11-01-04, employees are not reimbursed in advance for airfare and are limited to one reimbursement per month.

(8) Consolidator/broker and foreign airfare

- (a) The cost will be reimbursed at the actual price paid by the traveler. The purchase of these tickets is more common in the foreign airfare market. Therefore, the following requirements apply to all consolidator/broker and foreign airfare reimbursement requests.
 - (i) Claims for reimbursement must be supported by the original passenger receipt.
 - (ii) The payment receipt or other documentation that supports the actual cost paid must be provided.

(9) E-tickets

Claims for reimbursement for e-tickets should be accompanied by:

- (a) The itinerary showing “e-ticket”, name of the traveler and the amount paid or
- (b) The original payment receipt or other documentation that supports the actual cost paid, must be provided.

ii) Personal Vehicle

- (1) The university does not have insurance coverage for physical damage to employees’ personal vehicles resulting from an accident. Employees using their personal vehicles for university business are reminded they do so at their own risk. For more information, call Risk Management and Insurance, 774-3741.
- (2) Reimbursements for transportation by the employee’s personal vehicle are generally authorized for in-state travel, travel in the vicinity of the approved travel destination *or* when one of the following situations occurs. In all situations below, the cost must not exceed the cost of round-trip economy airfare, airport limousine and vicinity mileage. The situation should be documented on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.
 - (a) Common carrier services (air, train, bus) are not available without undue loss of time.
 - (b) Multiple employees are traveling together and it is more economical to drive.
 - (c) Use of a car will permit the traveler to perform his/her duties more effectively.
 - (d) It will cost the university no more than common carrier (i.e., lowest available discount airfare). Documentation must be provided when requesting reimbursement showing that use of a personal vehicle would cost less than the lowest available discount airfare.
- (3) Travel using the employee’s personal vehicle will be reimbursed at the current established university mileage rate per official map based on the Rand McNally Standard Highway Mileage Guide.
 - (a) For your convenience, use the [official mileage table](#).
 - (b) Mileage reimbursement may not exceed the cost of round-trip economy airfare, airport limousine and vicinity mileage.
 - (c) The location leaving from, such as office, city and state; the location driven to, such as office, city and state; and the total number of miles driven should be noted on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.

- (d) Actual mileage will be reimbursed. The mileage reimbursed cannot exceed the mileage from the place of employment to the destination.
 - (4) Vicinity mileage is an allowable expense when driving is required within the vicinity of the original destination.
 - (a) Requests for reimbursement of actual mileage driven within a given city or surrounding areas must be completely documented on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form for each day vicinity mileage was driven.
 - (b) Undocumented requests will be subject to the maximum university allowance of the round trip for one car.
 - (5) Travelers using more than one car, where one would be sufficient, may receive a proportionate share of the reimbursement for one car.
 - (6) Expenses for insurance, gasoline, repairs, towing, etc. are included in the mileage allowance. Expenses for parking, storage, tolls and ferries are separate reimbursable expenses.
- iii) Rented Vehicles
- (1) Under certain circumstances, the use of a rental car may be necessary:
 - (a) Many rental car agencies will give a discount to employees for business travel. Contact Contracting and Purchasing Services, 774-3048 or go to www.purchasing.cmich.edu and click on the Travel tab for agency names.
 - (b) Rental cars should be economy class whenever available.
 - (c) When traveling in groups, sharing of cars is required to minimize costs.
 - (2) The university offers rental collision insurance for employees who use their CMU Business Credit Card to rent automobiles. The coverage does not apply to vans or cargo vehicles. Coverage details are available on Risk Management and Insurance website www.rmi.cmich.edu.

For coverage to be effective, employees must decline collision damage waiver insurance when renting the vehicle. If an accident occurs with an automobile rented with a CMU Business Credit Card, the claim should be reported to MasterCard Assistance Center at 1-800-MC-ASSIST.
 - (3) The employee must list car rental expenses on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form and must include the original customer copy of the rental voucher/agreement showing the amount paid.
- iv) Taxi and Other Ground Transportation
- Taxi, shuttle, bus or limousine services incurred in connection with business expenses are allowable.
- v) Air Charter Service
- Air charter service may be authorized when it reduces travel costs and travel time. Due to potential liability concerns and contractual issues, all air charter services must be handled through Contracting and Purchasing Services. Contracting for air service is handled in the following manner.

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- (1) Departments requiring air charter services will initiate their request by forwarding a purchase requisition to Contracting and Purchasing Services. The requisition should include in the description portion:
 - (a) Individuals who will be traveling
 - (b) The departure and destination cities
 - (c) Beginning and ending travel dates
 - (d) Departure and arrival times for both directions
 - (e) Any other specific information that the department wants Contracting and Purchasing Services to include when negotiating the air charter service contract
 - (2) Contracting and Purchasing Services will follow standard procurement policies related to travel. That is, it will obtain competitive prices and then contact the department with scheduling information prior to contracting with the air charter service.

b) Non-employee Travel

Non-employees, such as guest speakers or candidates for faculty or staff positions, invited to the university or asked to travel for the university may request personal reimbursement for travel expenses. The administrator responsible for the cost center reimbursing the expenses must approve non-employee travel. One of the following options may be utilized when processing non-employee travel arrangements:

- i) The traveler may process and pay for his/her travel arrangements.
 - (1) The traveler should provide *original itemized receipts* to the CMU departmental representative reimbursing the traveler.
 - (2) The department should complete an **Invoice Voucher** according to university policy requesting reimbursement to the traveler and submit it to the **Payable Accounting Office**, Warriner Hall 302.
 - (3) In the event expenses are not properly substantiated, (i.e., original receipts are not provided) the reimbursements will be treated as taxable income. A 1099-MISC form will be produced for unsubstantiated travel reimbursements when the reimbursements aggregate at least \$600.00 for the calendar year. If no receipts are provided the travel will not be reimbursed.
 - (4) The traveler's social security number, full name and permanent address are required information and must be provided on the Invoice Voucher prior to processing reimbursement for unsubstantiated travel expenses.
- ii) A CMU employee may process travel arrangements for the non-employee traveler, charging the expenses to the employee's CMU Business Credit Card. The employee may seek reimbursement according to University policies.
- iii) The department can call Contracting and Purchasing Services at 774-3118 to place non-employee travel expenses on a purchase order.
 - (1) The employee should allow sufficient time to request a purchase order.
 - (2) The employee must provide the purchase order number to the travel agency or lodging facility.
 - (3) Invoices referencing a proper purchase order number will be processed according to normal university and purchasing policies.

c) **Foreign Travel**

- i) All travel policies must be adhered to while traveling abroad.
- ii) Rate of exchange

Employees traveling outside the United States must submit information on exchange rates for that time of travel. Note the current rate of exchange on the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.

iii) Receipts

Requirements for original itemized receipts are the same regardless of travel destination. However, if a vendor does not provide a receipt and does not accept the CMU Business Credit Card, attach documentation including the name of the vendor, date, description of expense, amount and explanation that the vendor does not provide receipts.

iv) Meals

Meals are reimbursed for actual up to the maximum [meal per diem](#). Select the appropriate year. From the next list, select the appropriate month/year. Select "Foreign Per Diem Rates". Find the country and use the middle amount column corresponding to the area traveled. Individual meals are a prorated amount of the daily meal per diem: Breakfast 20%, Lunch 30% and Dinner 50%.

v) Airfare

Claims for reimbursement must be supported by:

- (1) the original passenger receipt; or the itinerary showing "e-ticket", name of the traveler and the amount paid and
- (2) the payment receipt or other documentation that supports the actual cost paid.

vi) Extended Travel

If foreign travel is over 45 days or is part of the international study abroad programs, see the extended travel cash advance section. (Sec. 9.(b))

d) **Lodging**

- i) Actual lodging costs are reimbursed for each day of lodging away from home that is required or approved for university business purposes.
- ii) Lodging accommodations should be the single room rate.
- iii) The original itemized receipt **showing itemized charges** must be submitted with the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.

iv) Multiple Occupancy

- (1) If each employee pays for his or her portion, each employee should request individual receipts.
- (2) CMU Business Credit Card policy permits cardholders to only charge [airfare or conference fees](#) for fellow CMU employees. If one employee pays for all travelers' lodging costs from his/her [personal credit card account](#), that employee should list the employees on his or her voucher and submit the total amount and

receipt.

- (3) Employees will receive reimbursement equal to the single room rate when staying in a room costing more than the single room rate and when the other person/s in the room are not employees.

3) TRAVEL MEALS, BUSINESS MEALS, ENTERTAINMENT ACTIVITIES

a) **General Information**

- i) The university has limited resources to accomplish its mission of teaching, research and service. The university is held accountable by the people of the State of Michigan for economical and effective use of its resources. Responsible discretion and judgment should always be used for expending university funds.
- ii) University programs and activities should be held at university facilities whenever possible. For on campus catered functions, ARAMARK shall be utilized. While meals and other activities may take place off campus, use of campus facilities is strongly encouraged.
- iii) Staff participation in university business functions should be limited to those persons required to conduct business. Expenses should be reasonable.
- iv) Business functions may be held in other cities.
- v) Expenses for business meals, business meetings and entertainment activities are reimbursable at cost when supported by original itemized receipts for each expenditure. When submitting these expenses an Entertainment/Hosting Activities Supplement must provide documentation of the date, item, place (city/state), firm/guest business relationships and purpose. This must be attached to an Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.
- vi) Reimbursements for alcohol consumed on campus, at locations other than approved areas, will not be approved for payment. Approved areas include Bovee University Center, the President's residence or locations as designated by the President. The purchase of alcohol is allowed for business meetings, development events and activities funded from ticket sales (Lem Tucker, golf outings, fundraisers). Alcohol may **not** be purchased from any general fund or grant account (i.e., 1xxxx; 2xxxx; 3xxxx; 6xxxx; 7xxxx).
- vii) Expenses for business meals and entertainment activities should be paid on a CMU Business Credit Card whenever possible. Cash advances (\$200 per trip) are available to employees who are CMU Business Credit Cardholders for travel and entertainment-related expenses and can be obtained at the Cashiers Office in the Student Service Court, Bovee University Center.

b) **Travel Meals**

i) **Per Diems**

Meals taken by employees while traveling on University business away from home are reimbursable on a per diem basis. Meals and associated tips will be reimbursed at actual cost or the maximum allowance, whichever is less. Receipts are not required. See the [meal per diem chart](#) for reimbursement rates.

ii) **Times**

To claim and be reimbursed for the cost of meals the employee must be traveling on University business away from home before and after the following times: Breakfast 7:00am to 8:30am; Lunch 11:30am to 2:00pm; and Dinner 5:30pm to 7:00pm.

iii) **Taxable Meals**

Meals not accompanied by an overnight stay are taxable and will be included in the employee's taxable income.

iv) **Conference Meals**

Conference meals that are not included in the conference fee but are preset and exceed the established maximum allowance will be reimbursed at cost. A receipt or copy of the program indicating the cost of the meal is required.

c) **Business Meals**

- i) When it is in the best interest of the university, business meals may be purchased for customers, vendors and others with whom the university has business dealings. (Examples of such situations include, but are not limited to, recruiting meals, retreats, workshops, potential donor meals, and committee and faculty/staff meetings.) Expenses for business meals are reimbursable at cost when supported by original itemized receipts for each expenditure. When submitting these expenses an Entertainment/Hosting Activities Supplement must provide documentation of the date, item, place (city/state), firm/guest, business relationships and purpose. This must be attached to an Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.
- ii) The cost of meals, where only CMU employees are present, are generally **not** permitted. In situations where employees from multiple campus units can only meet during a meal period it is permissible to charge the cost of the meal to university funds. Good judgment should be used when expending university funds in this manner. Original itemized receipts are required.
 - (1) The meal per diem policy is in effect while traveling. Consequently, a meal involving only employees traveling together may not be claimed as a business meal at actual cost, unless the cost is less than the individual per diem amount.
 - (2) When conducting employee workshops or committee and faculty/staff meetings, campus facilities should be used whenever possible. Refreshments should be modest.

d) **Entertainment Activities**

- i) When it is in the best interest of the university, reasonable entertainment expenses are reimbursable when they are documented appropriately and authorized by the appropriate account administrator and/or a senior administrator as noted below. Examples of such functions may include appreciation or holiday parties, receptions, dinners and luncheons. See details below for criteria of specific events.
- ii) A college or administrative division may host a reception for the purpose of meeting new faculty and staff members. Spouses or significant others may be invited to this type of reception.
- iii) A college or administrative division may hold ceremonial receptions for the general public. Such receptions may include the opening of a new building, the unveiling of artwork, etc.
- iv) Holiday functions are permitted. The cost of such functions must be reasonable and may **not** be charged against any general fund or grant account (i.e., 1xxxx; 2xxxx; 3xxxx; 6xxxx; or 7xxxx). It is permissible to include spouses or significant others in these events.
- v) **Retirement Receptions**

Departments may host a reception for employees retiring or separating from the university (one per employee). Reasonable expenditures (under \$250) are permitted. Events costing in excess of \$250 must have prior approval of the appropriate Vice President.
- vi) **CMU Sponsored Events**

During the course of the year, campus departments sponsor a variety of fund-raising activities, e.g. Lem Tucker, Opus. University funds may be used to purchase tickets for guests when an appropriate business purpose exists, e.g. development efforts. While faculty and staff participation is encouraged and appreciated, it is generally **not** appropriate to purchase tickets for employees (or family members) with university funds.

vii) Departmental Appreciation Events

A department may hold events during the year to show appreciation for employee efforts. The cost of the event should be reasonable (normally, less than \$20 per person). Spouses or significant others may be invited to appreciation events. The appropriate Vice President or Dean must approve all employee appreciation events.

viii) Retreats, Workshops, Staff Meetings

Beverages/refreshments (coffee, juice, soda, donuts, rolls etc.) for retreats, workshops and staff meetings are permissible. Meals may be provided when appropriate for the time and duration of the event. Spouses or significant others expenses are **not** acceptable at department retreats. Any event held off campus including an overnight stay must have an itinerary and prior approval of the appropriate Vice President.

ix) Beverages/Food Items

Supplies of coffee, water, soda, and juice may be purchased and provided to university guests and employees. Food items may not be provided to employees on a routine basis.

4) CONFERENCE/WORKSHOPS

Fees should be paid in advance whenever possible on a CMU Business Credit Card.

5) PHONE CALLS

a) **Cellular Telephones**

Beginning 6-28-05 a new policy for cellular telephone users who seek reimbursement from CMU is in effect. University-supported cellular phones must be used primarily for university business. Personal calls may be made or received as long as the total business and personal usage does not exceed the standard monthly cost. If monthly usage results in excess charges, the employee must reimburse the university for those excess charges. If qualifying business-related charges on the monthly statement exceed the number of minutes on the plan, the employee may submit a reimbursement request form for the excess business-related charges. A copy of the detailed phone bill must be attached and all business calls must be identified. The cellular telephone policy is available at http://www.controller.cmich.edu/travel/cell_phone.htm.

b) **Business Calls**

When making business calls while traveling in the U.S., the use of the CMU calling card is recommended. Properly documented business calls (name of person called and business reason for the call) will be fully reimbursed when the CMU calling card is utilized. When traveling abroad, business related international calls will be reimbursed at actual cost. Proper documentation is required regardless of the billing method used.

c) **Personal Calls**

In general, personal telephone calls will not be reimbursed. If a business trip exceeds six days, personal telephone calls (limited to \$5.00 for each subsequent seven-day period) may be reimbursed.

d) **Accessing Email**

When utilizing email while traveling, it is recommended that you access the system using the 800 number offered by CMU Information Technology. Charges to access email will be charged directly to the traveler's cost center when using this method.

6) TIPS

a) **Baggage Tips**

Lodging tips for baggage handling should not exceed \$5.00 for the first and last days for each occupancy.

b) **Housekeeping Tips**

Housekeeping tips should not exceed \$5.00 per night.

7) NON-REIMBURSABLE EXPENSES

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

a) **Air travel insurance and other personal trip insurance**

b) **Entertainment expenses (such as airline headsets, movies and sporting events) for the employees while traveling, unless incurred providing reasonable entertainment for customers or others.**

c) **Repairs, maintenance or insurance on personal cars**

d) **Theater, golf or other personal amusements**

e) **Traffic fines, parking tickets and court costs**

f) **Graduation apparel (if an employee is participating in graduation, apparel is available at the University Center Bookstore and can be charged directly to departmental accounts).**

Effective 11-27-00, the rental of caps and gowns for faculty and staff who are participating in CMU commencement ceremonies is permitted. Graduation apparel must be rented at the CMU Bookstore located in the University Center. The cost must be charged to a CMU departmental account at the time of renting.

g) **Laundry/dry cleaning**

h) **Employee's share of CMU parking costs**

i) During the course of the year, campus departments sponsor a variety of fund-raising activities, e.g. Lem Tucker, Opus. University funds may be used to purchase tickets for guests when an appropriate business purpose exists, e.g. development efforts. While faculty and staff participation is encouraged and appreciated, **it is generally not appropriate to purchase tickets for employees (or family members) with university funds.** Questions should be directed to Kim Wagester in Payroll and Travel Services at 774-7388.

8) OTHER REIMBURSABLE EXPENSES

a) **Flowers/Plants**

The purchase of funeral flowers is permitted for the following individuals: The Dean of Student's Office will purchase flowers for the funerals of on campus students. Professional Education is responsible for the purchase of funeral flowers for their students. A supervisor within the individuals department may purchase flowers for funerals of faculty/staff and

their spouse or significant other, and children. An Employee Reimbursement Voucher/Business Credit Card Reconciliation Form should be completed and signed by someone administratively senior in order to receive reimbursement.

Flowers/plants may not be purchased for individual faculty, staff, or students for any reason other than funerals (as outlined above). Flowers/plants also may not be purchased for decorations for offices of individuals or the events held at a personal residence.

Flowers/plants may be purchased as part of a development effort. The appropriate development officer and/or Dean must approve these purchases.

Flowers/plants may be purchased for decorations at university events open to the public. Examples include commencement, the all university retirement reception, campus award ceremonies, homecoming, conferences and other special events.

b) Gifts

Gifts (regardless of value) may not be purchased for students, employees or members of their immediate families.

Gifts may be purchased for donors as part of a development activity. These gifts may not be provided to employees or students even if they are a donor. The appropriate development officer and/or Dean must approve these purchases.

It may be appropriate to purchase gifts for visitors to CMU, e.g., international visitors, volunteers, speakers. The cost of any gift must be modest (normally, less than \$50 per individual).

Plaques, service awards, departmental apparel or other similar promotional items are not considered gifts for purposes of this policy.

c) Marketing Items

CMU marketing materials (pens, mugs, etc.) of reasonable value (normally, less than \$10) may be purchased under this policy for distribution to potential students, donors, customers, etc.

d) Holiday Cards and Decorations

The purchase of holiday cards and decorations must be directly related to development activities.

9) CASH ADVANCES

a) CMU Business Credit Card Cash Advances

i) General Information

(1) Although the use of the CMU Business Credit Card substantially reduces the need for travel/entertainment advance funds, cash advances are available to CMU Business Credit Cardholders for travel and entertainment-related expenses. Cash advances can be obtained at the Cashiers Office in the Student Service Court, Bovee University Center.

(2) The advances will be billed to the cardholder's CMU Business Credit Card.

ii) Obtaining an Advance

(1) Cash advances may be obtained by presenting the CMU Business Credit Card to the Cashier's Office personnel in the Student Service Court, Bovee University Center 119. Office hours are 9:00am to 5:00pm

on Monday, 8:00am to 5:00pm, Tuesday through Friday, 774-3618.

- (2) Cash advances may be obtained up to \$200 per trip. Any exceptions to this limit must be approved by Payroll and Travel Services.
- (3) Cash advance requests exceeding \$2,500 require a minimum three days' notice to the Cashier's Office to assure cash availability.

iii) Reporting Cash Advances

- (1) All Business Credit Card cash advances are billed to the cardholder's monthly statement from JP Morgan Chase and are the responsibility of the cardholder to document business details on the appropriate Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.
 - (a) A CMU Business Credit Card Reconciliation Form, substantiating the cash advance, should be completed and submitted to Payroll and Travel Services when the advance appears on their monthly bank statement.

b) **Extended Travel Cash Advances**

i) Qualifications

- (1) Faculty may qualify for an extended cash advance if traveling more than 45 consecutive days. Faculty Personnel Services, Warriner Hall 308, must approve the advance.
- (2) Employees traveling to other countries as a result of study abroad programs may qualify for an extended cash advance. International Education, Bovee University Center 106, must approve the advance.

ii) Expectations

- (1) The cash advance amount will be no more than the amount of the estimated travel expenses.
- (2) Allow sufficient time to request a cash advance (as early as four weeks).

iii) Obtaining an Extended Travel Cash Advance

- (1) Submit the completed voucher to the appropriate office (see qualifications above) that will determine if the employee qualifies.
- (2) Qualified vouchers are forwarded to Payroll and Travel Services, Warriner Hall 204, for processing.
 - (a) Allow sufficient time for a check to be issued (*normally* seven working days).
 - (b) Checks for extended travel cash advances will not be issued to a traveler more than 21 days prior to the departure date of travel.

iv) Substantiation of Extended Travel Cash Advance

- (1) Upon returning from the extended travel, the employee must submit the appropriate documentation to support the estimated travel expenses:
 - (a) Documentation should be submitted on a completed Employee Reimbursement Voucher/Business Credit Card Reconciliation Form.

- (b) The Employee Reimbursement Voucher/Business Credit Card Reconciliation Form should reference receipt of a cash advance and indicate the amount to be subtracted from the total reimbursed.
 - (c) Additional documented expenses that exceed the cash advance amount may be reimbursed to the employee within travel policies if authorized by the employee's senior administrator.
 - (d) Unused or undocumented cash advance funds will be deposited by the employee into the cost center originally charged for the cash advance or payroll deducted for CMU Business Credit Cardholders. Attach proof of deposit to voucher.
- (2) If the employee fails to submit the appropriate documentation within 30 days from the return date of travel, the amount advanced will be reported as taxable income on the employee's W-2 form. The amount will be reported the same calendar year in which the travel ends. Reimbursements for future travel will be withheld until proper documentation is submitted.

10) TRAVEL/ENTERTAINMENT EXPENSE REPORTING

a) **General Information**

- i) University policy on documentation of business expenses is intended to satisfy the responsibilities of all university employees and comply with Internal Revenue Service guidelines. Proper completion of the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form and supporting documents will provide adequate documentation. See the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form instructions at [Financial Services Forms](#) for requirements.
- ii) The IRS requires documentation of date, item, place [city/state], firm/guest business relationships and purpose, and must be substantiated with original itemized receipts, when applicable.
- iii) Inadequately documented vouchers will be returned to the traveler for additional information.
- iv) If an expense is not allowable, the amount will be subtracted from the voucher (non-cardholders) or deducted from an employee's pay (cardholders). If expenses are not properly documented, the employee may either be contacted or the voucher returned to the employee for proper documentation.

b) **Employee Expense Reimbursement Process**

Under the new CMU Business Credit Card program, Payroll and Travel Services provides two options for employee business expense reimbursements; 1) CMU Business Credit Cardholder, 2) CMU Non-Business Cardholder or Non-CMU.

i) Employee Reimbursement Voucher: CMU Non-Business Cardholder

To request reimbursement, submit expenses on an Employee Reimbursement Voucher, available at [Financial Services Forms](#). Expense claims should be itemized in the expense reimbursement section of the voucher. Attach all original itemized receipts and, if applicable, a completed Entertainment/Hosting Activities Supplemental Attachment. Vouchers must be signed by the employee and their immediate supervisor, dean or department chair. It is recommended that the vouchers be signed in blue ink to help distinguish an original voucher from a copy.

Accumulated expenses may only be submitted one time per month.

- (1) Each traveler must submit a separate Employee Reimbursement Voucher for his or her own expenses unless another individual paid for those expenses.

- (2) Employee Reimbursement Vouchers must be typed or printed clearly. The complete name, Campus ID number and campus office address of the employee must be included and must conform to requirements established by the campus mail service.
- (3) Employees will be notified from Payroll and Travel Services if an Employee Reimbursement Voucher has not been submitted within thirty days of the return date of travel for an extended travel advance.

ii) Preparation of Employee Reimbursement Voucher

- (1) The Employee Reimbursement Voucher must show complete information, including itemization of the travel and the type and cost of the accommodations used. See the Employee Reimbursement Voucher instructions that are attached to the voucher when it is downloaded.
- (2) All required original itemized receipts should be **stapled** to the original Employee Reimbursement Voucher or taped to a sheet of paper that is stapled to the voucher.
- (3) Employees traveling outside the United States must submit information on exchange rates for that time of travel.
- (4) If more than one account number is to be charged, the various costs claimed should be totaled and indicated for the appropriate cost center. Authorized signatures for each cost center should appear on the voucher.
- (5) Send completed Employee Reimbursement Vouchers to Payroll and Travel Services, Warriner Hall 204.
- (6) Employees can normally expect receipt of their reimbursement within 10 working days. Electronic Funds Transfer (EFT) direct deposit is required for reimbursement. The direct deposit form can be found at www.controller.cmich.edu/downloads/forms.htm#Payroll.

iii) Business Credit Card Reconciliation Form: CMU Business Credit Cardholder

- (1) To request reimbursement, submit expenses on a Business Credit Card Reconciliation Form, available at [Financial Services Forms](#). Expense claims should be itemized in the expense reimbursement section of the form. Attach all original itemized receipts and, if applicable, a complete Entertainment/Hosting Activities Supplemental Attachment. Forms must be signed by the employee and their immediate supervisor, dean or department chair. It is recommended that the vouchers be signed in blue ink to help distinguish an original voucher from a copy.

Accumulated out of pocket expenses and Business Credit Card documentation need to be submitted once per month; no later than the 15th of the current month for expenses and charges made through the 24th of the prior month. The reconciliation form and the supporting documentation for the CMU Business Credit Card are due by the 15th of the month. For example: business expenses for January 25th through February 24th (statement cycle) are due no later than March 15th.

- (2) Each traveler must submit a separate Business Credit Card Reconciliation Form for his or her own expenses unless another individual paid for those expenses.
- (3) Business Credit Card Reconciliation Forms must be typed or printed clearly. The complete name, Campus ID number and campus office address of the employee must be included and must conform to requirements established by the campus mail service.

iv) Preparation of Business Credit Card Reconciliation Form

- (1) The Business Credit Card Reconciliation Form must show complete information, including itemization of the travel and the type and cost of the accommodations used. See the Employee Reimbursement Voucher/Business Credit Card Reconciliation Form instructions that are attached to the form when it is

downloaded.

- (2) All required original itemized receipts should be **stapled** to the original Business Credit Card Reconciliation Form or taped to a sheet of paper that is stapled to the form.
- (3) Employees traveling outside the United States must submit information on exchange rates for that time of travel.
- (4) If more than one account number is to be charged for out of pocket expenses the various costs claimed should be totaled and indicated for the appropriate cost center. Authorized signatures for each cost center should appear on the voucher.
- (5) Send completed Business Credit Card Reconciliation Forms to Payroll and Travel Services, Warriner Hall 204.
- (6) Employees can normally expect receipt of their reimbursement within 10 working days. Electronic Funds Transfer (EFT) direct deposit is required for reimbursement. The direct deposit form can be found at www.controller.cmich.edu/downloads/forms.htm#Payroll.

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