



**DEPARTMENT OF ENVIRONMENTAL QUALITY  
POLICY AND PROCEDURES**

**SUBJECT: DEQ APPLICATION OF STANDARDIZED TRAVEL REGULATIONS**      **Number: 01-015**  
**Date: August 17, 2005**  
**Revised: November 1, 2008**

**ISSUE:**

The State of Michigan has policies and regulations that govern state employee travel. State agencies have discretion in the application of portions of these policies and regulations. The purpose of this policy is to provide the necessary guidance to DEQ staff regarding the DEQ's application of existing State of Michigan travel policies and regulations.

For ease of employee reference, the DEQ policy is incorporated into the format of the State of Michigan Standardized Travel Regulations. The DEQ policy is identified by text that is in shaded bold, italic type.

The DEQ Application of Standardized Travel Regulations policy was updated on November 1, 2008, to reflect changes made to the State of Michigan Standardized Travel Regulations, which were adopted by the Civil Service Commission on September 24, 2008. Effective November 1, 2008, employees are required to submit meal receipts when requesting reimbursement for meal expenses. Frequently asked questions regarding meal receipts are included as an appendix to the DEQ travel policy. In addition, Section 5.3F on Transportation by Private Vehicle, Automobile Insurance Coverage was changed to increase the reimbursement amount an employee can request for vehicle damage incurred when using a personal vehicle for official state business.

*DEQ APPLICATION OF*

STANDARDIZED

TRAVEL

REGULATIONS

**for**

STATE OF MICHIGAN



Issued by the Departments of  
CIVIL SERVICE  
and  
MANAGEMENT AND BUDGET  
STANDARDIZED TRAVEL

**REGULATIONS**

**for**

**STATE CLASSIFIED AND  
NON-CLASSIFIED EMPLOYEES**

***Important Note: For ease of employee reference, the Michigan Department of Environmental Quality (DEQ) has incorporated its policies regarding Standardized Travel Regulations into the State of Michigan Standardized Travel Regulation document. DEQ policies are shown in shaded bold and italics, and are intended to clarify the regulations and provide guidance to DEQ staff regarding the DEQ's application of the regulations. All other language in this document is directly from the Standardized Travel Regulations, the Department of Management and Budget (DMB) Guide to State Government, or DMB Vehicle and Travel Services policies and procedures, as noted.***

Questions concerning these regulations may be directed to:

***The Administration Section in your DEQ Division's Lansing Office or to the DEQ Office of Financial Management at 517-241-8074.***

Vehicle and Travel Services (VTS)  
Department of Management and Budget  
PH: 517-322-5110  
<http://mainweb.state.mi.us/travel.htm>  
<http://www.state.mi.us/dmb/mgmtserv/vts>

Office of Financial Management (OFM)  
Department of Management and Budget  
PH: 517-373-2906  
<http://www.state.mi.us/dmb/ofm>

## **FOREWORD**

The Civil Service Commission is authorized to adopt travel regulations and rate schedules for the reimbursement of expenses incurred by classified state employees in connection with official state business.

The Department of Management and Budget, by law, performs this function for non-classified employees and also is in charge of format, processing and audit of expense forms and vouchers used by all employees.

Prior to January 1, 1972, the Department of Management and Budget established reimbursement rates and regulations for all classified and non-classified state employees. However, a December 23, 1971 Attorney General opinion determined that the Civil Service Commission was legally responsible for such regulations in the classified service. The Department of Management and Budget retained this authority for employees in the non-classified service. The specific areas of jurisdiction of each department are listed on page iii of this booklet.

## **Non-Classified Service**

The Department of Management and Budget, with approval of the State Administrative Board, has adopted these same regulations to be applicable to those state employees in the non-classified service as provided in Section 1, General, paragraph 1.2.

### **JURISDICTION OF THE DEPARTMENT OF CIVIL SERVICE**

1. Authority to adopt travel rates and regulations for the reimbursement of members of the classified service for expenses incurred on official state business.
2. Authority to adopt rates to reimburse employees who elect to use a private car in lieu of an available state car.
3. Authority to ascertain that cash advances for travel in a reasonable amount are made available to classified employees in order to avoid undue economic hardship. The development of rules and regulations to cover such cash advances is to remain with the Department of Management and Budget in accordance with PA 51 of 1948, as amended.
4. Authority to require that the departments establish reasonable rules and regulations regarding the designation of official workstations.
5. Authority to recognize unique situations and to grant exceptions to the travel rates and regulations promulgated by the Civil Service Commission.
6. The unfair application of any of the travel rates and regulations is grievable under the grievance and appeals procedure of the Civil Service Commission.

### **JURISDICTION OF THE DEPARTMENT OF MANAGEMENT AND BUDGET**

Based on PA 431 of 1984 & Executive Order No. 1996-5:

1. Authority to make and administer all travel rules and regulations covering employees in the non-classified service.
2. Authority to delegate pre-audit and certification duties to departments.
3. Authority to determine the type of certification required on each travel voucher for all travel expenses.
4. Authority to make and administer all rules and regulations covering the travel card function.
5. Authority to design, establish, and control travel expense forms, including format and required content.
6. Authority to establish methods, time frequencies for submission, and reasonable time limits for the reimbursement of travel expenses.

7. Authority to establish rules and regulations covering the use of and rental rates for state-provided vehicles. This includes establishing rules and regulations as to when and under what circumstances an employee may be permitted to use a private vehicle and be reimbursed by the State.
8. Executive Order No. 1996-5 Authority to administer travel regulations and rate schedules for reimbursement of expenses incurred by classified state employees in connection with state business.

### **REQUESTS FOR EXCEPTIONS**

Requests for individual exceptions to the Standardized Travel Regulations for classified, and non-classified state employees should be forwarded to the Director, Vehicle & Travel Services, Department of Management and Budget. Exceptions may be approved only for reasons of business necessity.

***Please note: Policies of the Michigan Department of Environmental Quality (DEQ) are shown in shaded bold and italics.***

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## STANDARDIZED TRAVEL REGULATIONS

### SECTION 1-GENERAL

- 1.1 Classified State Civil Service.** These regulations shall govern all employees in the classified state civil service of all departments and agencies of the State, regardless of source of funds. These regulations do not affect, expand, or lessen terms and conditions of employment of employees under collective bargaining agreements. The provisions of these regulations do not in all instances apply to such employees.
- 1.2 Non-Classified Service.**
- A.** The following are fully exempt from these regulations and travel vouchers will be approved for payment as certified by the chief administrative officers of these branches or their authorized representatives subject only to checks of arithmetical accuracy:
1. Members of the Legislature and non-classified employees of the Legislature.
  2. Courts of Record and employees.
- B.** The following are exempt from these regulations for monetary limits only (all other requirements of the regulations will apply) and will be allowed actual and necessary expenses as certified by the traveler and approved by their authorized agent for the agency:
1. Elected officials and their appointed deputies who are not members of the Civil Service System.
  2. Members of Boards and Commissions who receive no remuneration for their services except travel expenses and those receiving a per diem for their services plus traveling expenses.
- C.** All other non-classified employees are subject to these Standardized Travel Regulations, regardless of source of funds.
- 1.3 Responsibility. All officers and employees traveling on official business are expected to incur expenses in a prudent manner.** Use of generally recognized credit cards will be accepted as evidence of payment if supported by the usual receipt form required to support cash payments, appropriately annotated. An itemized receipt or statement chargeable to the traveler's private individual account will be accepted as evidence of payment in lieu of paid receipts. Compliance with these regulations is the responsibility of the executive head of each agency. The Department of Management and Budget reserves the right to question travel vouchers which appear to violate the intent of these regulations.

## SECTION 2-AUTHORITY FOR TRAVEL

- 2.1 Authorization.** All travel must be authorized and approved by the head of the agency or designated representative; except that no designated representative may approve his/her own voucher.
- 2.2 Interview for Positions.** Candidates for positions may be allowed travel expenses to be paid by the interviewing department at rates not in excess of those established by these regulations.
- 2.3 Persons Authorized to Travel at State Expense:**
- A. State Employees**  
Any full-time or part-time classified or non-classified employee whose salary is paid by the State.
  - B. Non-State Employee**
    1. Consultants, board members, advisors who are called upon to contribute time and services on either a paid or free basis and whose travel has had prior authorization by a department or agency head.
    2. Candidates for executive or professional positions whose travel has had prior authorization by the department or agency head.

***Non-state employees must submit their travel expenses to the division funding their travel.***

## SECTION 3- CASH ADVANCES FOR TRAVEL

- 3.1 Cash Advances.** State agencies are authorized to make travel advances for specific periods of time to employees traveling on state business, subject to agency administrative decision. Refer to the [Guide to Government procedure 1210.11 IMPREST CASH](#).

***The DEQ does not issue permanent travel advances. Temporary travel advances may be approved on a case-by-case basis when a need is demonstrated. Requests must be completed on a Temporary Travel Expense Advance Request (DEQ form EQ1014), and submitted for appropriate division approvals so that the Financial and Business Services Division receives it two weeks prior to trip departure to allow processing time. Advances are made to the employee a few days prior to the trip.***

## SECTION 4-OFFICIAL WORKSTATION

***Defining the workstation is important because it determines when an employee is eligible for meal and lodging reimbursement.***

- 4.1 Designation.** Departments are authorized to establish reasonable rules and regulations regarding the designation of official workstations provided that the entire Lansing

metropolitan area shall be designated as one official workstation to incorporate the corporate limits of the City of Lansing, East Lansing, Martin Luther King Blvd. establishments, Capital City Airport, State Secondary Complex, and other adjacent offices and/or facilities.

***DEQ's Lansing official workstation includes Meridian, Delhi, and Lansing Townships.***

**4.2 Office Employees.** The official workstation of an officer or employee assigned to an office is the city or town in which the office is located.

**4.3 Field Employees.** The official workstation of a field employee shall be the city or town in which the employee has his/her headquarters, or the city or town nearest to the area where the majority of his/her work is performed, or such other city, town or area as may be designated by the agency head provided that in all cases such designation must be in the best interest of the State.

***The official workstation of a non-Lansing area employee will be the normal office or work site to which an employee is permanently assigned and will include an area which is 15 regulation miles in any direction away from said office or work site.***

***“Regulation miles” is defined as map measured miles by the most direct route using reasonable improved and maintained roads available for use by the department employees.***

**4.4 Shown on Voucher.** The official workstation of the employee shall be shown on each travel voucher in the space provided.

***An employee is not entitled to reimbursement for meals and/or lodging while at his or her home or while working or traveling within his or her normal workstation, as defined above, except while in attendance at conferences or meetings as provided in paragraph 6.8.***

**4.5 Changes in Official Workstation.**

- A.** With prior approval of the employing department, a continuing employee and one additional family member will be allowed three (3) round trips to a new official workstation (when transfer is made for the benefit of the department) for the purpose of securing housing. Travel, lodging, and food costs will be covered up to nine (9) calendar days for all three trips under Standardized Travel Regulations.
- B.** The employee will be allowed standard travel allowances up to 60 calendar days, including weekends and holidays, at the new workstation until such time as he/she changes residence. In cases of hardship in securing or occupying new residence, a department head may grant an extension. In no case shall the total period exceed 180 calendar days.

***Please refer to the applicable union contract for reimbursable expenses. Union contract language that explicitly addresses reimbursable expenses supersedes the Standardized Travel Regulations. Please also refer to DEQ Personnel Policy 2.11.***

## SECTION 5-TRANSPORTATION

### General:

The Department of Management and Budget, has statutory authority to serve as the primary motor vehicle control agency; formulate vehicle usage policy; maintain fleet operations; and establish conditions for the use of private vehicles on official business.

***A DEQ employee is expected to use the most economical method of travel available. This requires each employee and the employee's supervisor to plan appropriately, evaluate travel patterns, car pool when appropriate, and evaluate alternatives to travel, such as conference calls and video conferencing.***

***A DEQ employee is to use a state vehicle for official use only. When on state business, drivers are expected to lawfully operate any vehicle in accordance with all state laws.***

**5.1 Routing of Travel.** All travel must be by a usually traveled route (mileage by freeways acceptable). In case a person travels by an indirect route for their own convenience, any extra costs shall be borne by the traveler and reimbursement for expenses will be based only on such charges as would have been incurred by a usually traveled route. If travel by most direct route is not possible because of construction, detour, or other legitimate reason, the claim for the additional mileage should be separately stated and explained on the reimbursement voucher.

**5.2 Transportation by Common Carrier.** The Department of Management and Budget, Vehicle and Travel Services contracts with a travel agency to handle airline and travel reservations.

Refer to Guide to Government Procedure 510.03, CREDIT CARD USAGE, and Guide to Government Procedure 1210.02, CREDIT CARDS, which state that "Promotional items obtained through use of the State of Michigan credit cards or obtained while serving in a State employee capacity are property of the State and must not be used for personal gain."

***For further information, please contact the Department Travel Contact (see Contact List on last page of policy).***

### A. Limitation of Fares.

- 1. Railroads.** The fare for transportation on any trip should not exceed the regular first class fare. Sleeping car accommodations, i.e., bedroom or compartment, will be allowed only when the traveler certifies on his/her voucher that no roomette was available or the agency head certifies that special accommodations were required. Parlor car accommodations are allowable when trip is more than two (2) hours in duration.
- 2. Air travel.** The use of commercial airlines or state aircraft is permitted when it is to the advantage of the State, measured by both comparative travel costs and the time of the traveler. The State's contract travel agency will provide commercial airline costs and schedules. Michigan Department of Transportation, Bureau of Aeronautics, will provide state aircraft costs and schedules.

All travelers should purchase the least expensive accommodations available on any one flight. Persons choosing to use first class air transportation when a less expensive fare is available must reimburse their department for the additional cost. First class fare will be allowable only when the travel agent certifies that less expensive accommodations were not available.

***An employee must use the state's travel contract carrier when obtaining commercial airline transportation, unless the travel meets one of the exceptions described below.***

Excerpts from Department of Management and Budget, Vehicle and Travel Services:

*The State of Michigan city-pair contracts are issued to several airlines annually. A city-pair is represented by a city of origination and a city of destination and may include round trip or one-way travel. The awards are effective January 1 through December 31. The city-pair contracts afford the State of Michigan traveler last seat availability, and totally refundable tickets. Travelers must use the awarded airline for these city-pairs unless:*

*(1) A lower fare is offered to the general public by another airline that is not matched by the awarded airline,*

*(2) There are no seats available on the awarded airline,*

*(3) Scheduled flights are not available in time to accomplish the purpose of the travel, or use would require the traveler to incur unnecessary overnight lodging.*

*All airline reservations are charged to a corporate account.*

***In addition to obtaining the supervisor's approval to travel, the employee must obtain his or her supervisor's approval to make arrangements for a non-contract flight prior to making such arrangements.***

***Many times the difference in the flight costs are due to parameters (such as day of trip or time of travel, etc.) being entered on the Internet-based provider's site that were not provided to the contract travel agent, or because the ticket is non-refundable and is not a last seat available ticket.***

***If an employee does find a fare via alternate means that is less than the cost previously quoted by the contract travel agent, that employee should re-contact the contract travel agent and provide the lower cost flight information (airline, flight numbers, flight date and time, and price quoted). A revised quote from the contract travel agent can then be received that should meet, or be less than, the fare obtained from the Internet. Travelers and travel arrangers should keep in mind when pricing airline tickets that the contract travel agent prices airfares that are fully refundable, last seat available tickets, and because of that, may be priced higher than tickets that are not. If there is any chance that a ticket purchased off the Internet or through a discount travel agent might not be***

***used, it is better to accept the slightly higher contract travel agent ticket rather than the lower cost ticket.***

***An employee who does not book a flight with the contract travel agent cannot call the contract travel agent for assistance if something goes wrong with the trip.***

***An employee who purchases a ticket from someone other than the contract travel agent will be reimbursed for his or her ticket purchase via a travel expense voucher with adequate documentation, including a hard copy of the original and any subsequent quotations from the contract travel agent showing their higher airfare costs.***

***An employee who purchases a ticket from a non-contract travel agent will not be reimbursed for the purchase in the event the ticket is not used, regardless of the reason.***

***The use of charter flights, including a state-owned plane, is allowable only if the employee documents that it is cost efficient and in the best interest of the state.***

- 3. Rental Car.** Rental cars are permitted when in travel status if it is to the mutual benefit of the department and employee. Arrangements are to be made through the contracted travel agency.

***When reserving a rental car while in travel status, the employee must reserve either a mid-size or economy car. The employee must submit documentation to justify the cost benefit of the rental car versus public transportation. Rental car agencies require a personal credit card for payment. Upper Peninsula staff have the option of renting a vehicle at the Lansing airport for use during their stay in the Lansing area, with management approval. Be aware that options such as cab, bus, or other public transportation may be a viable alternative.***

***The State of Michigan also has a contract with a rental car company for rental cars within the state. An employee should contact the DEQ Vehicle Coordinator (see Contact List on last page of policy) for assistance in obtaining a rental car through this contract if appropriate, as described below. An employee must demonstrate that a DMB pool vehicle or DEQ state vehicle is not available, and must obtain approval of their division/office budget liaison prior to contacting the DEQ Vehicle Coordinator for assistance in obtaining a rental car through the State's contract. An employee is also encouraged to consider the use of the employee's personal vehicle prior to seeking a vehicle by means of the State's rental car contract. Obtaining a vehicle by means of the State's rental car contract is the least efficient and cost-effective means of travel by vehicle, and should be avoided whenever possible through proper planning of travel.***

[Refer to the Guide to Government procedure 410.02 ASSIGNMENTS.](#)

- a. Rental car insurance is not reimbursable and should be denied. Please refer to [Guide to Government procedure 0820.01 INSURANCE AND INSURANCE-RELATED SERVICES.](#)

- B. Cash Fares.** Receipts are required for all cash fares claimed on the travel voucher as reimbursable items.
- C. Round Trip Tickets.** Round trip tickets shall be secured whenever practical and economical.
- D. Insurance.** Insurance coverage for persons traveling by common carrier is not allowable as reimbursable expense.

### 5.3 Transportation by Private Vehicle.

- A. Usage Requirements.** The use of privately owned vehicles for official travel in lieu of state-provided vehicles or common carrier may be authorized by the agency head. For procedures refer to the [Guide to Government procedure 0410.07 USE OF PRIVATELY OWNED VEHICLES.](#)

***In the case of the DEQ, the agency head has authorized any DEQ employee to use a privately-owned vehicle in place of an available state vehicle, unless specifically directed not to do so by his or her supervisor because of an operational need. Mileage reimbursement will be at the standard mileage rate.***

Excerpts from [Guide to Government procedure 0410.07 USE OF PRIVATELY OWNED VEHICLES](#)

- *Drivers are eligible for premium mileage reimbursement if:*
  - *No state motor vehicle is available, and no VTS motor pool is maintained, or*
  - *An occasional daily travel assignment is less than 100 miles and the driver has not refused the use of an available state motor vehicle.*

***An employee is eligible for premium mileage reimbursement if:***

- ***Mileage to be driven is under 100 miles and a state vehicle is not available from a DEQ state vehicle pool (see definition of "Available State Vehicle"). This must be noted on the travel voucher and appropriate documentation must be attached to the travel voucher. Appropriate documentation demonstrating unavailability of a DEQ state vehicle includes a printed copy of the DEQ Vehicle Reservation System screen showing that no vehicles were available at the needed location at the date/time needed.***
- ***Mileage to be driven is 100 miles or more and a state car is not available from either a DEQ vehicle pool or a DMB Motor Pool (see definition of "Available State Vehicle"). This must be noted on the travel voucher and appropriate documentation must be attached to the travel voucher. Appropriate documentation demonstrating unavailability of a DEQ state***

**vehicle includes a printed copy of the DEQ Vehicle Reservation System screen showing that no vehicles were available at the needed location at the date/time needed. Appropriate documentation demonstrating unavailability of a DMB Motor Pool vehicle includes a written denial from the DMB Motor Pool for the date/time needed. The written denial must be written to the person claiming reimbursement. Using a co-worker's denial is not acceptable.**

**In cases where an employee requests reimbursement at the premium rate for travel from home to a second official work location, appropriate documentation to support reimbursement at the premium mileage rate includes a copy of a memorandum from the employee's supervisor to the employee stating that premium mileage reimbursement is approved, the points of travel between which premium mileage is approved, the reason for approval (because, in most cases, no state vehicle is available for travel between an employee's home and a second work location) and the duration of the approval. A copy of this memorandum must be attached to every travel voucher submitted by the employee where the employee requests premium mileage reimbursement.**

**The department acknowledges that some of the Lansing-based DEQ pool vehicles are not located in downtown Lansing, but may be located at the department's Filley Street location. An employee may be granted premium mileage reimbursement for travel to pick up an available state vehicle located at Filley Street. In this instance, the travel voucher should reflect that the trip was for this purpose.**

If out-of-state travel (mileage plus lodging, meals, toll charges, **hours in travel status**, and travel time en route see Computation of Mileage) amounts to more than the contracted air fare, reimbursement will be limited to air fare plus taxi charges to and from airport only.

**For out-of-state travel where an employee chooses to drive versus fly, the lowest non-refundable rate (not the fully refundable contract rate) from the state contract agency for the dates of travel will be reimbursed if the cost of flying is less than travel by car. The employee must attach a hard copy of the cost analysis including air fare price quote to the out-of-state travel request and travel expense voucher. The cost analysis shall include mileage plus lodging, meals, toll charges, hours in travel status and travel time en route.**

An employee driving a privately owned vehicle may start and terminate the field assignment at their home or official workstation, at the discretion of the agency head, provided that reimbursement for such mileage will be based on the State Department of Transportation map mileage, or by an industry mileage calculator. Where assignments start and/or terminate at the employee's home, reimbursement will be based from the home to the field assignment and return but in no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation.

**An employee driving a private vehicle may start and /or terminate the field assignment at the employee's home or official workstation, at the discretion**

**of the employee's supervisor, provided that reimbursement for such mileage will be based on the State Department of Transportation map mileage. Where assignments start at the employee's home, reimbursement will be based from the home to the field assignment to termination point (home or office), but in no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation. The same rationale applies to assignments starting at the office and ending at home, as well as assignments starting and ending at home.**

**The above rule applies to scheduled or non-scheduled workdays.**

**When using a personal vehicle, staff may obtain an OFFICIAL BUSINESS ONLY sign from their division representative, following the procedure outlined in DEQ Policy 01-014, Identification of Personal Vehicle Being Used on State Business.**

**An employee who has more than one assigned work location should note that mileage reimbursement between the employee's home and second work location may be treated as taxable income, according to the Internal Revenue Service. Failure to report such reimbursement as income may subject the employee and employer to fines imposed by the Internal Revenue Service.**

- B. Reimbursement Rates.** See published Rate Schedule for mileage rates, and the [Guide to Government procedure 0410.07 USE OF PRIVATELY OWNED VEHICLES](#) for the use of a privately owned vehicle on state business.

**Excerpts from [Guide to Government procedure 0420.02 TRAVEL EXPENSE VOUCHER](#)**

- *Travel expense vouchers should be prepared, audited, certified, and submitted to the department's respective accounting offices within 15 days after the conclusion of the travel or within 15 days after the conclusion of the agency defined travel reporting period.*

**In the DEQ, the "agency defined travel reporting period" is two pay periods. Inclusive dates on the travel expense voucher shall coincide with the beginning and ending dates of a pay period.**

- *When it is known that no other expenses will be incurred during an agency defined travel reporting period, a voucher should be submitted within 15 days after the conclusion of travel.*
- *When expenses total less than \$25.00 per calendar quarter the travel reporting period may be considered to be the calendar quarter and vouchers should be submitted within 15 days after the close of the calendar quarter in which the expenses were incurred.*

**Exceptions will be made for the end of the fiscal year, when the travel vouchers shall be submitted by the deadlines specified by the Financial and Business Services Division or the employee's division.**

***For purposes of establishing reimbursement rates, drivers denied use of a state vehicle for misuse/abuse are reimbursed for use of their privately owned vehicles at the standard rate.***

- C. Computation of Mileage.** Vicinity mileage necessary for conduct of official business is allowable and must be shown as a separate item on the voucher. When, however, such mileage is in excess of 50 miles in any one day the charge should be supported by a listing of the vicinity itinerary in sufficient detail to justify the mileage claimed. No reimbursement will be allowed for travel between an employee's home and official workstation.

***The above rule for travel between an employee's home and official workstation applies to scheduled or non-scheduled workdays.***

***If the total reported as vicinity mileage is greater than 50 miles per day, the description must include an itinerary. Examples would be number of stops/inspections or a listing of the cities in which the employee accrued vicinity miles.***

***Mileage from the workstation to the home city for official state business is reimbursable with an explanation of the nature of business.***

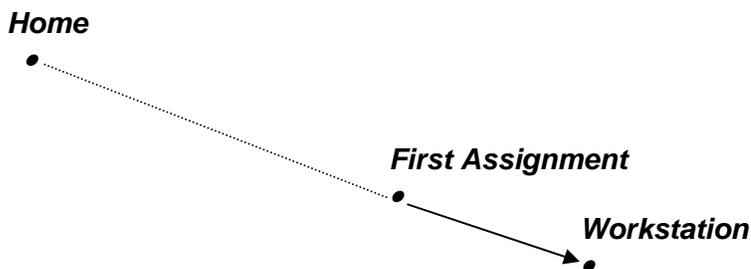
Out-of-state point to point mileage will be that shown in a nationally recognized road atlas or an industry mileage calculator. If the out-of-state driver chooses to travel by toll roads and/or bridges, reimbursement will still be on the road atlas mileage plus road and bridge tolls. It is assumed that out-of-state drivers on extended trips will average 400 miles a day. Reimbursable subsistence will be limited to the number of days required to complete the travel at that rate. Receipts are not required for toll roads and bridges.

In state mileage must be shown from point to point and will be allowed on the basis of the current Department of Transportation map of Michigan or by an industry mileage calculator.

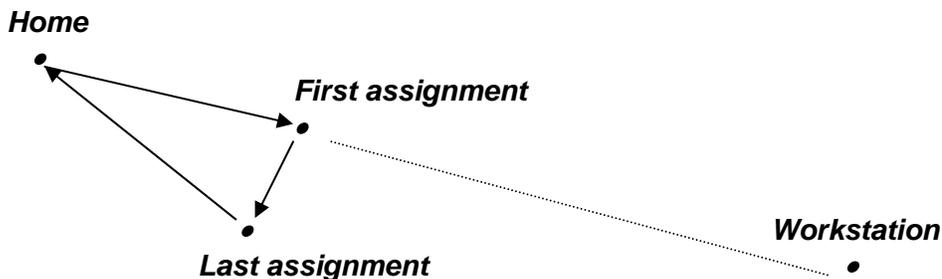
***"Industry mileage calculator" includes websites such as MapQuest.com, Expeditamap.com, or Mapblast.com.***

**EXAMPLES OF MILEAGE REIMBURSEMENT WHEN THE HOME CITY IS NOT THE WORKSTATION:**

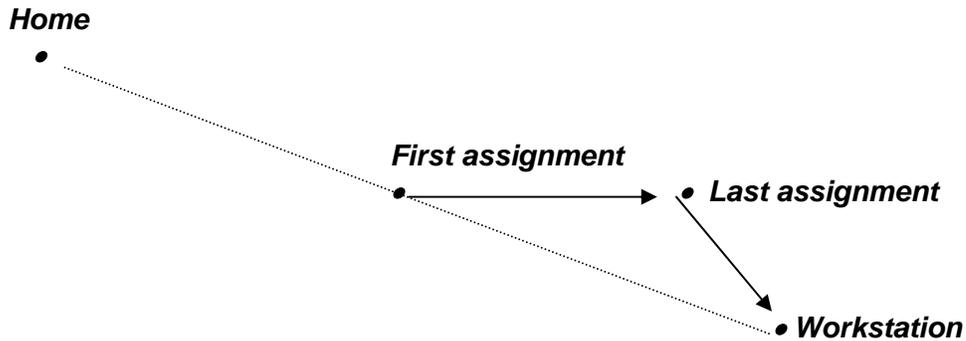
**Example 1.** When travel is initiated from the home and the first work assignment is on the normal route of travel to the workstation, mileage will be reimbursed from the first work assignment to the next work assignment or on to the workstation. In no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation.



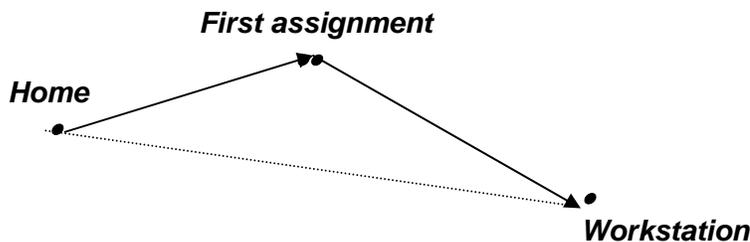
**Example 2.** When travel is initiated from home and the first work assignment is on the normal route of travel to the workstation, but is equal to or shorter than the mileage from assignment to workstation, mileage will be reimbursed from home to the first work assignment to home provided the employee does not go to the workstation and the last work assignment is equal to or shorter than the mileage from the last assignment to workstation. In no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation.



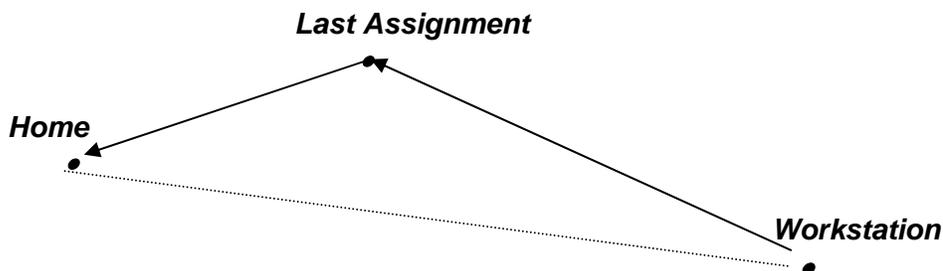
**Example 3.** When travel is initiated from home and the first work assignment is on the normal route of travel to workstation, and the last work assignment is shorter in mileage to workstation than to home, mileage will be reimbursed from the first work assignment to the next assignments to the workstation, whether employee went to workstation or home after the last assignment. In no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation.



**Example 4.** When travel is initiated at home, mileage will be reimbursed from the home to the first work assignment when the first work assignment is away from the normal travel to the workstation, but closer to home, then on to the workstation. In no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation.



**Example 5.** When employee leaves home and travels to official workstation, then leaves the workstation for a work assignment closer to the employee's home than the employee's official workstation, the employee can be reimbursed from the workstation to the work assignment and to home, if this distance is less than if the employee returned to the official workstation. In no case shall such mileage charge exceed that had the assignment started and terminated at the official workstation.



**D. Reimbursable Expenses.**

1. Parking charges, including metered parking. Receipts are to be attached to the travel voucher if obtainable.

***Valet parking is allowable with explanation in the following circumstances:***

- ***No other parking is available.***
- ***If loading or unloading equipment.***
- ***If more cost effective.***

2. The purchase of daily parking permits for entry into state parks on official business is reimbursable. The purchase of annual state park permits is reimbursable, with approval of authorized department officials.
3. Bridge and road toll charges are reimbursable, no receipts are required.
4. Employees who are required to drive a privately owned vehicle to a state car pool for the purpose of picking up a state vehicle for official travel may be reimbursed for the parking of their private vehicles if free parking is not available. Such expense is reimbursable as a regular item of travel expense provided a state vehicle is requisitioned and used on the same day or days. This item is for parking costs that are caused by travel status.

**E. Non-Reimbursable Expenses.**

1. No mileage will be allowed for travel between an employee's home and their official workstation.
2. There will be no reimbursement for normal everyday parking costs that the employee pays when they are not in travel status.
3. The State does not pay for parking tickets.

***The DEQ will not pay for tickets issued as a result of a traffic violation.***

4. Charges for gasoline, lubrication, repairs, antifreeze, towage, and other similar expenditures will not be allowed as reimbursable items when privately owned vehicles are used.

***The DEQ will not pay or reimburse employees for road service charges or locksmith services for privately owned vehicles.***

- F. Vehicle Damage or Loss.** The state may reimburse an employee using a personal vehicle for official business the lesser of the private auto insurance deductible or actual damages up to \$999.99. The employee may submit a claim to the State Administrative Board for evaluation and consideration. Agencies will be required to reimburse the employee according to the State Administrative Board determination of the claim.

***No reimbursement would be authorized if the State Administrative Board determined that the employee was grossly negligent or the accident was the result of an intentional act.***

**A copy of the Administrative Board claim form can be found at: [www.michigan.gov/doingbusiness](http://www.michigan.gov/doingbusiness) under the State Administrative Board link on the right side navigation bar and then “Claim Form” also on the right side navigation bar. Claim Forms should be submitted to the DEQ, Office of Financial Management Chief for review and submission to the State Administrative Board.**

#### 5.4 Transportation by State-Provided Vehicle.

**A. Policy and Procedures.** The requisition and use of state-provided motor vehicles under the jurisdiction of Vehicle and Travel Services are covered by [Guide to Government procedure 0410.02 MOTOR VEHICLE ASSIGNMENT](#). Other state-provided vehicles are covered by rules of the respective agencies owning the equipment. The assigned number of a state-provided vehicle must be shown on the travel voucher in the space provided.

***Prior to use of a state vehicle, all DEQ employees must sign the State of Michigan Motor Vehicle Driver Agreement (DMB-VTS 63).***

***Excerpts from [Guide to Government procedure 0410.02 MOTOR VEHICLE ASSIGNMENT](#):***

- *With approval from the employee’s department, non-state employees can accompany state employees that are traveling on official state business and may serve as relief drivers. Use of state motor vehicles by non-state employees such as volunteers and contractual employees who are conducting official state business is allowable with department approval.*

***A non-state employee who is on state business may travel in a state vehicle with a DEQ employee on state business without additional written approval. A DEQ employee must obtain prior written approval from the agency head before allowing a non-state employee who is not on state business to travel with the employee in a state vehicle.***

***All non-state employees, including volunteers, contractual employees, and persons over 16 years of age (with a valid driver’s license) who may drive while traveling with a state employee in a state vehicle, must sign the DMB-VTS 63 prior to driving a state vehicle.***

#### **B. Reimbursable Expenses.**

1. State-provided vehicles are furnished to agencies at a mileage rate sufficient to cover all costs of operation and maintenance. The only expenses in connection with state-provided vehicles, which can be claimed on a travel voucher as reimbursable expenses when supported by receipts, are:

##### a. Parking Charges

- (1) Reimbursement for parking charges, including metered parking. Receipts are to be attached to the travel voucher if obtainable. This includes a storage charge for parking.

- (2) The purchase of daily parking permits for entry into state parks on official business is reimbursable. The purchase of annual state park permits is reimbursable with approval of an authorized department official.

***Valet parking is allowable with explanation in the following circumstances:***

- ***No other parking is available.***
- ***If loading or unloading equipment.***
- ***If more cost effective.***

2. Any other cash expenditures in connection with the use of state-provided vehicles must be claimed from Vehicle and Travel Services in accordance with the established rules, [Guide to Government procedure 0410.04 MOTOR VEHICLE USE – GENERAL PROVISIONS](#). Only vehicle operational expenditures are reimbursable. Cash expenditures should occur only in an emergency situation.

***Cash expenditures in connection with the use of state vehicles, such as car washes or gas purchases at a facility not accepting the state fuel card, must be submitted on a Driver Expense Reimbursement Voucher ([Form DMB-47 VTS](#)) and submitted to Department of Management and Budget, Vehicle and Travel Services. The employee must attach a receipt supporting a request for reimbursement.***

***VTS forms may be obtained at the following Internet website address:***  
[www.michigan.gov/dmb/0,1607,7-150-9141\\_13133\\_13724-90155--,00.html](http://www.michigan.gov/dmb/0,1607,7-150-9141_13133_13724-90155--,00.html)

***Drivers shall follow procedures as outlined in the vehicle's MAP packet to obtain road service. The DEQ will reimburse an employee driving a state vehicle for road service charges if that becomes necessary. However, a driver incurring repeated road service charges, including lockouts, resulting from driver negligence may be subject to appropriate corrective action.***

**C. Non-Reimbursable Expenses.**

1. The State does not pay for parking tickets.

***The DEQ will not pay for a ticket issued as a result of a traffic violation.***

**D. Automobile Insurance Coverage.** State owned or leased vehicles are covered through the State of Michigan self-insurance program. Refer to the [Guide to Government procedure 0820.01 INSURANCE AND INSURANCE-RELATED SERVICES](#).

## SECTION 6-REIMBURSEMENT FOR MEALS AND LODGING EXPENSE

### General:

The Civil Service Commission establishes reimbursement rates for meals, lodging, and incidentals based on joint recommendation of the Department of Management and Budget and the State Personnel Directors. Proposed rates are based on Civil Service Commission adopted methods and industry indexes.

### **Excerpts from the [Guide to Government procedure 0420.02 TRAVEL EXPENSE VOUCHER](#)**

*Travel expense vouchers should be prepared, audited, certified, and submitted to the department's respective accounting offices within 15 days after the conclusion of the travel or within 15 days after the conclusion of the agency defined travel reporting period. When it is known that no other expenses will be incurred during an agency defined travel reporting period, a voucher should be submitted within 15 days after the conclusion of travel. When expenses total less than \$25.00 per calendar quarter the travel reporting period may be considered to be the calendar quarter and vouchers should be submitted within 15 days after the close of the calendar quarter in which the expenses were incurred.*

***In the DEQ, the "agency defined travel reporting period" is two pay periods. This means that an employee must submit a travel voucher every two pay periods, and that the voucher must be submitted within 15 days of the end of the second pay period, in accordance with the requirements of State Administrative Guide Procedure 0420.02. (If an employee's travel expenses amount to \$25.00 or less, an employee may submit travel vouchers quarterly as outlined in procedure 0420.02.) Inclusive dates on the travel expense voucher shall coincide with the beginning and ending dates of the pay period(s). A bureau/division/office budget liaison or an employee's supervisor may require more frequent submission of an employee's travel voucher for operational reasons. At the end of the fiscal year, travel vouchers shall be submitted by the deadlines specified by the Financial and Business Services Division or the employee's division.***

- 6.1 Methods.** Two methods of reimbursement for meals and lodging expenses are provided under these regulations, (1) Actual Meal plus actual lodging charge not to exceed the maximum rates, and (2) Per Diem Allowance. It is the responsibility of each agency to maintain a list of all employees being reimbursed on a per diem basis. The per diem basis shall be established when it is to the mutual benefit of the department and employee. Shifting from one method to the other is not permitted except when the original condition under which per diem was established changes. Employees traveling out-of-state will be reimbursed as provided in paragraph 6.7, and that portion of paragraph 6.8 pertaining to conventions.

***The DEQ has chosen not to provide the per diem allowance method to employees traveling within the continental boundaries of the United States, Alaska, Hawaii, and Puerto Rico.***

***For travel outside the continental boundaries of the United States, Alaska, Hawaii, and Puerto Rico, employees are to use the rates specified in the [Federal Per Diem Rate Schedule](#). For information on utilizing the Federal Per Diem Schedule, please contact the Department Travel Contact (see Contact List on last page of policy).***

**6.2 Maximum Rates.** The published Rate Schedule ***and the Federal Per Diem Rate Schedule*** represents the maximum approved rates for classified employees. In any case where an employee's projected tour of travel requires an extended stay at a temporary workstation, it is expected that the rate will be lower than those regularly authorized for travel in the locality. Employees shall be entitled to be reimbursed for their actual expenses, which do not exceed the maximum rate unless the department has received approval from Vehicle and Travel Services for a schedule of rates less than maximum. Each department must submit a statement indicating its compliance with, or its exceptions to, these regulations.

**6.3 Actual Meal and Lodging Charge.** The maximum daily meal and lodging reimbursement rates for regular travel within the state are indicated in the published Rate Schedule.

***The current Rate Schedule may be viewed via the Internet at [www.michigan.gov/dmb](http://www.michigan.gov/dmb), then select Agency Services, then select Travel. The Travel Rates are in the middle of the page.***

***Reservations for lodging exceeding the maximum rate must have been made through the state contract agency for lodging. Employees may contact the state contract agency at the number listed on the Contact List on the last page of the policy – 24 hours a day/7 days a week. The confirmation number received from the state contract agency must be included on the travel expense voucher. For conventions, conferences, and meetings, refer to paragraph 6.8.***

***Where this policy is not adhered to, the travel expense voucher shall be processed at the maximum state rate with the employee responsible for the remainder of the amount.***

Individual meal reimbursement will be based on the following schedule:

**Breakfast**--When travel commences prior to 6:00 a.m. and extends beyond 8:30 a.m.

**Lunch**--When travel commences prior to 11:30 a.m. and extends beyond 2:00 p.m.

**Dinner**--When travel commences prior to 6:30 p.m. and extends beyond 8:00 p.m.

**Midnight Lunch**--Shall be at lunch rate if travel and work extends beyond midnight.

***Meals without overnight stay are taxable.***

***Receipts are required for all meal reimbursements.***

***Meal reimbursement is intended to reimburse employees for out-of-pocket expenses incurred in the course of conducting state business. While the standardized travel regulations establish other criteria to qualify for meal***

**reimbursement, the basic premise of the regulations is that an expense must have been incurred in order to be eligible for reimbursement.**

**Thus, an employee in travel status who might meet all other criteria for meal reimbursement who has not incurred an out-of-pocket expense for a meal would not be entitled to any meal reimbursement. Under no circumstances shall an employee request reimbursement for expenses not incurred.**

**Original receipts for the meal must be attached to the travel voucher. Non-itemized credit card receipts are not acceptable.**

**Meal reimbursement requests made by an employee cannot include the purchase of a meal intended for someone other than the employee making the reimbursement request except in the case of a pre-approved group lunch. An exception may be granted for guest meals as further described in Section 7.8 of this guide.**

**Reimbursement will be the amount of the actual meal expense, as noted on the receipt, or the allowed meal rate, whichever is less. The actual meal expense includes the amount paid for food, non-alcoholic drinks, sales tax, and tip. If the tip amount is not printed on the receipt, a handwritten notation of the tip amount is acceptable, as long as the tip amount is reasonable. The employee must initial next to the handwritten tip amount.**

**In order to be eligible for reimbursement, the meal must be purchased on the day of travel, while in travel status. For example, items purchased the night before the travel occurs are not reimbursable.**

**Only single meal items intended to be consumed during specific meal periods are eligible for reimbursement. i.e., no bulk quantity items such as bags of apples, loaves of bread, cases of water, etc.**

When an employee is entitled to a full day's allotment for meals, the amount expended for any particular meal is left to the discretion of the employee but the total receipts for all meals in one day shall not exceed the maximum allowable rates. The amount claimed for meals in any one day may be shown on the voucher in a lump sum. When traveling on trains the maximum meal reimbursement will be in accord with the published Rate Schedule; employees on an in-state per diem basis are not entitled to any extra meal allowance, but sleeping car accommodations are allowable with a corresponding deduction equivalent to the in-state partial day lodging.

Only the actual lodging expenses paid, not to exceed the maximum plus tax, is allowable with a receipt.

**Original hotel receipts are required. Credit card charge slips are not considered receipts.**

Sales or use taxes, applicable to lodging charges, are reimbursable in addition to the regular lodging rate.

***Employees in travel status who lodge in travel trailers, campers, or apartments, will be allowed actual lodging costs for lot or apartment rental, as supported by receipts as long as the lot or apartment rental does not exceed the maximum they would normally be receiving had they occupied public lodging facilities or commuted. These employees will also receive allowance for meals in accordance with the Rate Schedule.***

***An employee must obtain prior approval of his/her supervisor prior to incurring expenses for lodging. The employee must demonstrate that the distance from home and/or most cost-effective approach to the travel necessitates an overnight stay. In calculating the most cost-effective approach, the employee and the employee's supervisor must consider the cost of the employee's time, meals, lodging, and mileage, or other transportation cost.***

***In the event an overnight stay is determined to be the most cost-effective approach for the employee's travel, and the employee prefers to return to the employee's home rather than stay overnight away from home, the employee may do so with prior division approval and with the understanding that:***

- 1. A state vehicle may not be used for the travel.***
- 2. An employee driving a personal vehicle may be reimbursed for travel expenses only up to the amount it would have cost the state if the employee had stayed overnight.***
- 3. The employee may not accrue additional work hours as a result of his or her decision to return home rather than staying overnight. The employee's decision to return home rather than to stay overnight may not interfere with the operational needs of the department, including the department's need for the employee to be on duty at the location that is not the employee's official workstation in a timely manner.***

**Lodging Charges for Multiple Occupancy** Please refer to the [Guide to Government procedure 0420.02 TRAVEL EXPENSE VOUCHER](#).

- 6.4 Per Diem Allowance In-State.** The maximum per diem allowance in lieu of meals and lodging rates provided under paragraph 6.3 shall be according to the published Rate Schedule. Lesser rates should be established in all cases where actual travel costs do not justify the maximum rate. The per diem allowance will be held to include all charges for meals and lodging. For any period less than a full day the actual meal reimbursement will be limited to the Published rate schedule with a receipt. Travelers on in-state per diem status will be allowed lodging per published Rate Schedule when a partial day involves overnight accommodations.

***The DEQ has chosen not to provide the per diem allowance method for employees traveling within Michigan.***

- 6.5 Day Defined.** In computing the per diem allowance for continuous travel of more than 24 hours, the hour of departure shall be considered as the beginning of the day and for each full 24-hour period thereafter the employee shall be entitled to the authorized per diem allowance.

Examples:

1. Departure-June 1, 9:00 a.m.  
Return-June 5, 8:30 p.m.  
Allowed-4 full days per diem (9:00 a.m. to 9:00 a.m.) plus lunch and dinner on June 5.
2. Departure-June 1, 3:00 p.m.  
Return-June 2, 10:30 a.m.  
Allowed-Dinner, lodging, breakfast  
Travel starting or ending at noon or midnight should be so designated and not shown as a.m. or p.m.

#### **6.6 No Meal or Lodging Reimbursement at Home or Official Workstation.**

Reimbursement of meals and/or lodging cannot be authorized for an employee at their home or official workstation, except employees in attendance at conferences or meetings as provided in paragraph 6.8.

***Expense for lodging must be pre-approved by the employee's supervisor prior to the employee incurring the expense.***

#### **6.7 Out-of-State Travel.**

- A. Within the continental United States, excluding Alaska, Hawaii, and Puerto Rico. An employee traveling out-of-state on official business may be reimbursed on either an actual or per diem basis according to the published Rate Schedule. The employee must elect one basis for the entire trip. Reimbursement in-state while en route to or from an out-of-state assignment will be allowed at out-of-state rates.

***The DEQ has chosen not to provide the per diem allowance method for employees traveling within the continental boundaries of the United States, Alaska, Hawaii, and Puerto Rico.***

***An employee traveling out-of-state on official business must obtain an approved Out-of-State Travel Request (EQ1150) prior to incurring expenses, even when a third party is paying expenses and/or making travel arrangements. A copy of the approved EQ1150 must be attached to the travel expense voucher when submitted for reimbursement. Refer to DEQ Policy 01-001, Out-of-State Travel.***

- B. For travel outside the continental boundaries of the United States, Alaska, Hawaii, and Puerto Rico, the maximum reimbursement supported by receipts will be at the federal per diem rate, a current copy of which is available from the Department of Management and Budget, Vehicle and Travel Services.

***For travel outside the continental boundaries of the United States, Alaska, Hawaii, and Puerto Rico, employees are to use the rates specified in the [Federal Per Diem Rate Schedule](#). For information on utilizing the Federal Per Diem Schedule, please contact the Department Travel Contact (see Contact List on last page of policy).***

**6.8 Conventions, Conferences, Meetings.** The following rules have special application to conventions, conferences, and meetings which employees are required to attend as official representatives:

- A. For attendance at any convention or other formal gathering called by an independent organization, over which the State agency has no control, actual meal and lodging expenses supported by receipts at the convention location will be allowed if approved by the certifying officer of the agency.

***The DEQ's interpretation of the convention location is the town or general convention area, not necessarily the hotel itself. Lodging reimbursement will not exceed the rate at the physical site of the conference unless accompanied by the confirmation number of the state contract agency for lodging. This information must be entered on the travel expense voucher.***

- B. For attendance at any in-state, prearranged meeting or gathering called by a commission, department or agency head, actual meal and lodging expenses will be allowed according to the published Rate Schedule for group meetings for each employee or official guest. Advance approval of Vehicle and Travel Services is required for any charges in excess of these amounts. An employee in travel status on a per diem basis while attending a meeting of this kind shall reduce his/her claim by an amount equivalent to the meal allowance established in the in-state per diem published rate schedule.

***Group meeting rates must be justified on each employee's travel voucher, stating that it was necessary to keep the group together through lunch. Approval of a group meeting by the department/agency head is required prior to incurring expenses for a group meeting. Receipts are required.***

- C. For attendance at impromptu or informal meetings or conferences not previously arranged and approved, and which involves both employees who are at their work or home stations and others who are not, reimbursement for all will be at rates not in excess of the regular published meal rates. Receipts are required.

***For purposes of meal reimbursement, the DEQ does not recognize impromptu or informal meetings or conferences not previously arranged.***

- D. For required attendance at any meeting of their governing board or commission, employees will be reimbursed for their actual meal and lodging expenses supported by receipts.
- E. Employees required to attend any prearranged meeting called by an independent organization, and held at the employee's official workstation, shall be reimbursed for meal expenses in accordance with the established rates, providing such meeting ends 2 1/2 hours or less prior to the beginning of the official work shift or begins 2 1/2 hours or less after the end of the official work shift. The employee must be representing their department at such meetings, and it must be established that it was not practical for the employee to return to their residence for the meal.

**6.9 Lodging or Meals Furnished by State Institutions or Facilities.** In no case shall an employee who is furnished lodging or meals without charge by a state institution or

facility be entitled to a per diem allowance provided by these regulations. For each meal furnished without charge, the employee, if on per diem basis, shall reduce their claim by an amount equivalent to the corresponding published meal rate, and for each lodging furnished their claim shall be reduced by an amount equivalent to the partial day lodging allowance in the published Rate Schedule.

- 6.10 Non-work Days During Tour of Travel.** An employee will be considered to be in travel status on non-work days unless they return to their official workstation or home, or the non-work day is immediately preceding or followed by a period of annual leave. At the discretion of the agency head, an employee may be required to return to their official workstation or home for non-work days. In cases where an employee voluntarily returns to their official workstation or home for non-work days, the allowable expense shall not exceed two days in-state per diem allowance in any weekend.
- 6.11 Annual or Sick Leave During Tour of Travel.** Employees may take annual leave during a tour of travel with approval of the agency head. However, in no case shall travel expense be allowed while in annual leave status. Whenever an employee in travel status becomes incapacitated due to illness or injury which is allowable as sick leave under rules of the Civil Service Commission, they may be continued in travel status for a period not to exceed 7 calendar days at rates not to exceed the meal and lodging charges as provided in these regulations.

## **SECTION 7-MISCELLANEOUS EXPENSES REIMBURSEMENT ON TRAVEL VOUCHERS**

- 7.1 Miscellaneous Expense--General.** It is expected that miscellaneous expenses incidental to official state travel will be held to the minimum amount required for essential and efficient conduct of state business. The traveler as well as the agency head or authorized representative approving the travel voucher will be held responsible for certification of all items of expense as being necessary and correct. The following rules are established as guides for the traveler and the approving officials and should not be considered as making all claims for these items allowable without question.

***Other incidental purchases may be submitted for reimbursement on a travel voucher as long as the dollar amounts for these purchases are not material. "Materiality" will be determined at the discretion of each division/office. Due to union limitations on purchases of safety shoes and safety glasses, these expenses must be submitted to the employee's division for processing using the Vendor Statement for Materials and/or Services form EQP4596e.***

***The State of Michigan has a contract with an office supply vendor. Whenever possible, these supplies should be obtained through a division/office.***

***Work related photocopies are reimbursable when accompanied by a receipt.***

***Expenses incurred to serve on jury duty are not reimbursable.***

- 7.2 Attendance at Funerals.** Employees designated as official representatives of an agency for attendance at a funeral may claim reimbursement for travel expenses subject to the limitation of these regulations.

- 7.3 Taxicab.** Necessary taxicab fares from home or office to station or other terminal, and from station or other terminal to home or office, is allowable. Taxicab fares at a temporary workstation are allowable where unusual conditions do not permit the use of public transportation. A statement explaining the necessity must be made on the voucher in the latter case. Receipts are required.
- 7.4 Facsimile.** Charges are allowable when necessary for official business when letters will not suffice. A copy of each message must be attached to the voucher. Personal messages must not be sent at State expense.
- 7.5 Telephone.** Charges are allowable when necessary for official business when facsimiles or letters will not suffice. Dates, place, and person called and nature of business must be shown on the voucher for all calls. The most economical rate available for a telephone call should be used.

***Personal cellular telephone expenses incurred for official state business are not reimbursable on a travel expense voucher. A copy of the original cellular statement may be submitted to the employee's division for processing using the Vendor Statement for Materials and/or Services form (EQP4596e). Identify persons called for all business related calls.***

- 7.6 Incidental Expenses.** Reimbursement for incidental expenses will be allowed as per published Rate Schedule.

***The tip rate from the Rate Schedule is to reimburse the traveling state employee for expenses associated with an overnight stay. This is defined as a 24-hour period or per night lodging. It does not apply to tips on meal service. Meal service tips are included in the meal allowance rate.***

- 7.7 Business Expense.** Charges for handling business equipment and supplies are allowable when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler. The actual cost of handling equipment, displays, etc., is allowable when fully explained and justified.
- 7.8 Guest Meals.** The cost of guest meals is allowable only if it can be shown that such cost was incidental and necessary to the conduct of official state business. In no case will the amount allowed be in excess of the maximums established in these regulations for group meetings. Full explanation must be given on the voucher, including the name of and position held by the guest. Meal expense for no more than 5 non-state guests, invited for a meal only, for consultation and advice on matters of state business, may be reimbursed at actual cost not to exceed Group Meeting rates. An identification of state business must be stated on the voucher. Participating state employees may be reimbursed at the group rate. Receipts are required.

***Guest meals must receive prior supervisory approval, when at all possible.***

- 7.9 Registration Fees.** Enrollment or registration fees for conventions and meetings of associations or organizations are allowable for employees attending as official representatives of the state. Receipts must be attached. A program, literature, or receipts must be attached showing whether or not meals are included in the fees. If an employee

is traveling on a per diem basis and meals are included in the registration fee, corresponding deductions shall be made based on the schedule for separate meals.

***The DEQ does not allow registration fees to be reimbursed on travel vouchers. A reimbursement request for approved registration fees paid by the employee should be submitted to the employee's division for processing using the Vendor Statement for Materials and/or Services form EQP4596e.***

- 7.10 Rental of Rooms.** Expenses for rental of special hotel rooms for meetings will be approved only when state-owned facilities are not available. Approval from the department head is required. Receipts are required.

***Expenses for rental of special hotel rooms for meetings are not allowable on the travel expense voucher. Prior approval for this type of expense must be obtained from the employee's division and the Financial and Business Services Division Chief.***

- 7.11 Samples or Evidence.** Explanation of purchase and receipts must be attached to the voucher.
- 7.12 Postage.** Small amounts of postage will be allowed as needed. Frequent travelers should provide themselves with perforated stamps from agency supplies. When overnight delivery is necessary reimbursement will be made with a receipt and explanation attached to the travel voucher.

## **SECTION 8-EXPENSES NOT ALLOWABLE ON TRAVEL VOUCHERS**

- 8.1 Civil Service Examinations.** Travel expenses of state employees for the sole purpose of taking Civil Service Commission examinations, written or oral, are not allowed under any circumstances.
- 8.2 Other Expenses--General.** The following expenses which are occasionally incurred in connection with official business while in travel status cannot be claimed on a travel voucher as reimbursable items. These items of expense should be paid by manual warrant, if permitted under the rules for use of that fund or submitted for payment on payment voucher forms.
- A. Personal Service Expense.** Expenses incurred for casual stenographic or typewriting services essential to conduct of state business must be submitted on a payment voucher with receipts attached and full explanation.
- B. Other Miscellaneous Expenses.** Any miscellaneous expenses incurred by a traveler while conducting official state business, not clearly allowable as reimbursable expense on travel vouchers under Section 7 above, must be submitted on Payment Voucher Form A-30 with a receipt if cash payment is made.
- 8.3 Alcoholic Beverages.** Expenses incurred for alcoholic beverages are not allowable as reimbursable expenses on a travel or payment voucher.

## SECTION 9-SPECIAL EXCEPTIONS TO REGULATIONS

- 9.1 Requests.** The Department of Management and Budget has authority to approve individual exceptions to the travel reimbursement rates for reasons of business necessity. Requests for changes in the rules or regulations governing classified employees should be submitted to the Director, Vehicle and Travel Services, Department of Management and Budget for review. The Department of Management and Budget and the State Personnel Director will submit proposed changes to the Civil Service Commission. Requests for general changes governing the non-classified work force may submit recommendations to the Director, Vehicle and Travel Services, Department of Management and Budget.

## SECTION 10-ACCOUNTING FOR TRAVEL ADVANCES

### General:

Department of Management and Budget rules and procedures covering accounting for travel advances, preparation and submission of travel expense vouchers are referred to in the Travel Advance section of [procedure 1210.11 IMPREST CASH in the Guide to Government](#).

***The employee must repay the temporary travel advance within 30 days of the end of the travel period for which the advance was obtained.***

***The DEQ does not issue permanent travel advances.***

## SECTION 11-PREPARATION AND SUBMISSION OF TRAVEL EXPENSE VOUCHER

### General:

For instruction regarding the preparation and submission of Travel Expense Vouchers please refer to [procedure 0420.02 TRAVEL EXPENSE VOUCHER in the Guide to Government](#).

## SECTION 12-INTERNAL REVENUE SERVICE REPORTING REQUIREMENTS

### General:

The following reimbursements are required by the IRS to be reported on an employee's W-2 as "Other Compensation." Please refer to the appropriate procedure in the Guide to Government.

- A. Premium Mileage.** Please refer to [procedure 0410.07 USE OF PRIVATELY OWNED VEHICLES in the Guide to Government](#).

***Only the amount that the state's premium rate exceeds the IRS rate is taxable. Normally the state's premium rate is equal to the IRS rate, so there is no tax issue.***

- B. Meals.** Please refer to [procedure 0420.02 TRAVEL EXPENSE VOUCHER in the Guide to Government](#).

***Meals that do not involve an overnight stay away from an employee's home are taxable. Taxes will be deducted from the payment prior to issuance.***

- C . **Personal Use of State Provided Vehicles.** Please refer to [procedure 0410.02 MOTOR VEHICLE ASSIGNMENT](#), and [1220.07 PERSONAL USE OF STATE PROVIDED VEHICLE](#) in the [Guide to Government](#).
- D. **Moving Expenses.** Please refer to [procedure 0430.01 PAYMENT OF HOUSEHOLD MOVING EXPENSES](#), and [1220.03 MOVING ALLOWANCES](#) in the [Guide to Government](#).

***Contact the Financial and Business Services Division for details.***

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

## Appendix A

### DEFINITIONS

|                                  |  |
|----------------------------------|--|
| <b>ACTUAL EXPENSE</b>            | Payment of authorized actual expenses incurred, up to the limit prescribed in the published Rate Schedule. Receipts are required as supporting documentation.  |
| <b>AGENT</b>                     | Designated by the Department Director to authorize expenditures.   |
| <b>AVAILABLE STATE VEHICLE</b>   | <i>A state-owned car or van that can be reserved from the DEQ Vehicle Reservation System or the DMB VTS Motor Pool on the date and time needed, and is located within a five-mile radius of the employee's official workstation.</i> |
| <b>CERTIFYING OFFICER</b>        | <i>Shall be the Director, Deputy Directors, and/or Bureau/Division/Office Chiefs.</i>  |
| <b>COMMON CARRIER</b>            | <i>A person or company in the business of transporting passengers or goods for a fee, at uniform rates available to all persons.</i>   |
| <b>CONFERENCE</b>                | A pre-arranged meeting, retreat, seminar, symposium, training, or event that involves attendee travel.   |
| <b>DEPARTMENT OR AGENCY HEAD</b> | <i>Shall be the Director, Deputy Directors, and/or Bureau/Division/Office Chiefs.</i>  |
| <b>GROUP MEETING</b>             | When a meeting is called by a Commission, Department Head or Agency Head. Can include training, conventions, conferences, workshops, and other departmental functions.   |
| <b>HOME</b>                      | The city of residence which is the postal address of record.<br><br><i>The DEQ recognizes the city of residence as the Home City when the postal address is different.</i>   |
| <b>INCIDENTAL EXPENSE</b>        | Fees and tips given to porters, baggage carriers, bellhops, hotel maids, laundry, cleaning and pressing clothing service.  |
| <b>MEAL</b>                      | A meal is a reimbursable actual expense the employee incurs during travel within the defined schedule in Section 6.3.  |
| <b>MILEAGE CALCULATOR</b>        | An on-line routing or mapping engine i.e. MapQuest.com, Expeditamap.com, Mapblast.com.   |
| <b>PREMIUM RATE</b>              | The annually published Internal Revenue Service vehicle mileage rate in effect at the time of travel.  |

|                                |   |
|--------------------------------|---|
| <b>PRIVATE VEHICLE</b>         | A vehicle registered to a person or company other than the State of Michigan.   |
| <b>PUBLISHED RATE SCHEDULE</b> | The current reimbursement rates approved by the Civil Service Commission. The published Rate Schedule can be found on the State of Michigan website or can be obtained from Vehicle and Travel Services.  |
| <b>REGULATION MILES</b>        | <i>Is defined as map measured miles by the most direct route using reasonable improved and maintained roads available for use by the department employees.</i>  |
| <b>STANDARD RATE</b>           | The rate of reimbursement to an employee who has elected to drive a private vehicle in lieu of a state provided vehicle. This rate is published annually and is based on the Vehicle and Travel Services mid size car rate.   |
| <b>STATE PROVIDED VEHICLE</b>  | A vehicle provided by the State of Michigan to individual departments or employees.   |
| <b>TRAVEL STATUS</b>           | When an employee is required to travel for the purpose of business outside of their normal daily work schedule or office.   |
| <b>WORKSTATION</b>             | <p><b>(Civil Service)</b> The entire Lansing metropolitan area shall be designated as one official workstation to incorporate the corporate limits of the City of Lansing, East Lansing, Martin Luther King Blvd. establishments, Capital City Airport, State Secondary Complex, and other adjacent offices and/or facilities.</p> <p><i>DEQ's <u>Lansing</u> official workstation includes Meridian, Delhi, and Lansing Townships.</i></p> <p><i>The official workstation of non-Lansing area employees will be the normal office or work site to which an employee is permanently assigned and will include an area which is 15 regulation miles in any direction away from said office or work site.</i></p> |

## Appendix B

### MDEQ Travel Information Contact List

Revised April 4, 2008

#### State's Contract Travel Agent

Passageways Travel 24 hours a day, seven days a week:

From the Lansing area at 517-333-5880

Toll free at 1-800-915-8729

Fax 517-351-8111

Requests can be e-mailed to:

[stateofmichigan@pways.com](mailto:stateofmichigan@pways.com).

You must identify yourself as a MDEQ employee and include your division name in your e-mail.

#### DEQ Division Administration Unit Contacts:

|                                  |                   |              |
|----------------------------------|-------------------|--------------|
| Air Quality                      | Diane Warren      | 517-335-6987 |
| Environmental Science & Services | Susan Smith       | 517-355-7427 |
| Land & Water Management          | Beth Carlson      | 517-241-1556 |
| Office of Geological Survey      | Beth Carlson      | 517-241-1556 |
| Remediation & Redevelopment      | Theresa Hogarth   | 517-373-3268 |
| Waste & Hazardous Materials      | Brenda Phreed     | 517-373-2482 |
| Water Bureau                     | Pam Green         | 517-241-1261 |
|                                  | Jackie DuBois     | 517-373-6968 |
| Small Offices                    | Virginia Weiderer | 517-241-8073 |

#### DEQ Vehicle Coordinator:

|                               |                 |              |
|-------------------------------|-----------------|--------------|
| Financial & Business Services | Angela Williams | 517-241-7997 |
|-------------------------------|-----------------|--------------|

#### Departmental (DEQ) Travel Contact:

|                               |               |              |
|-------------------------------|---------------|--------------|
| Financial & Business Services | Robert Holmes | 517-241-8074 |
|-------------------------------|---------------|--------------|

#### State Wide Travel Contact:

|  |               |              |
|--|---------------|--------------|
| Department of Management & Budget<br>Vehicle and Travel Services | Ronda Whiting | 517-322-5110 |
|--|---------------|--------------|

#### DEQ Labor Relations:

|                           |               |              |
|---------------------------|---------------|--------------|
| Office of Human Resources | Jennie Daniel | 517-241-7432 |
|---------------------------|---------------|--------------|

## Appendix C

### Department of Environmental Quality Meal Receipts Frequently Asked Questions

**These Frequently Asked Questions will answer some common questions about the requirement to submit receipts for meals.**

**1. When do I have to start submitting receipts for meal reimbursements?**

Receipts for meals are required for business travel occurring on or after November 1, 2008.

**2. Does this apply to all DEQ employees?**

Yes.

**3. If I provide a receipt, can I claim more than the published meal rate?**

No. A receipt is required to request reimbursement of meals up to the published maximum meal rate for the area of travel, while in travel status.

**4. Does the maximum published meal rate include the tip?**

Yes. The total amount paid for food and non-alcoholic beverages including tax and service tip is reimbursable up to the maximum published meal rate.

**5. My receipt does not show the cash tip I left the server. How can I claim the tip?**

If the tip amount is not printed on the receipt, a handwritten notation (on the receipt) of the reasonable tip paid is acceptable. The employee must initial next to the handwritten notation.

**6. What is acceptable as a receipt?**

- The receipt should be cash register generated and include an itemized list of items purchased, the place, date, and time of the meal. If a cash register generated receipt is not available, a handwritten, itemized receipt from the restaurant is acceptable. If possible, the restaurant should stamp or write their name and address or attach a business card to the handwritten receipt. In this case the employee must write the date and time of the meal on the receipt and initial.
- Grocery store receipts are acceptable as long as single meal items are purchased on the day of travel while in travel status. No bulk purchases such as bags of apples, loaves of bread, jars of peanut butter, or cases of water will be approved for reimbursement.
- Can I submit several receipts as proof of purchase for one meal? Yes.

**7. Can I submit a copy of my credit card statement in lieu of a receipt?**

No. Credit card charge slips or statements without detail are not considered receipts.

**8. Can I seek reimbursement if I lose a receipt?**

No. Receipts are required for meal reimbursement.

**9. Can I submit copies of my receipts with my travel expense voucher?**

No. With the exception of two special situations bulleted below, original receipts are required to prevent duplicate payments. Attach the receipts in chronological order to a sheet of paper for submission with your travel expense voucher. Retain copies of the submitted receipts for your personal records.

The following two special situations are exceptions to the original receipt requirement:

- **Other employees are traveling with me; we share a meal and split the bill.** In this case, the names of all of the employees sharing the meal are written on the original receipt along with a note that the meal and the cost were shared. A copy of the receipt with all of the notations is provided to each employee who shared the meal. One employee attaches the original receipt to their travel voucher, and the others attach a copy. Each employee requests reimbursement for only his or her share of the cost of the meal.
- **We attend a meal as a group and the restaurant will not issue separate receipts.** The names of all employees who participated in the meal are noted on the receipt. One employee uses the original receipt and all others use a copy. Each employee circles their portion of the meal, initials the receipt, and requests reimbursement for their portion of the cost.

**10. Has the time requirement for when I am eligible for meal reimbursement changed?**

No. Eligibility for individual meal reimbursement is still based on the following schedule:

- **Breakfast**--When travel commences prior to 6:00 a.m. and extends beyond 8:30 a.m.
- **Lunch**--When travel commences prior to 11:30 a.m. and extends beyond 2:00 p.m.
- **Dinner**--When travel commences prior to 6:30 p.m. and extends beyond 8:00 p.m.
- **Midnight Lunch**--Shall be at lunch rate if travel and work extends beyond midnight.

**11. May I purchase my meal prior to or after I travel and receive reimbursement?**

No. In order to be eligible for reimbursement, the meal must be purchased on the day of travel, while in travel status. For example, items purchased the night before the travel occurs are not reimbursable.

**12. Am I limited to the allowance for each meal separately?**

Yes, with the following exception:

- If you are entitled to a full day's allowance for meals (breakfast, lunch, and dinner), your meals (and receipts) will be considered in total and not individually. Your reimbursement cannot exceed the total meal allowance for the day. For example, if you qualify for breakfast, lunch and dinner, and the meal allowance is \$31.00, then the total of all reimbursement for the day cannot exceed \$31.00.
- If you do not qualify for a full day's allowance for meals, then each reimbursement must not exceed the specific meal allowance. For example, if you only qualify for breakfast and lunch, and the meal allowance is \$7.25 for each meal, then the reimbursement for breakfast will not exceed \$7.25 and the reimbursement for lunch will not exceed \$7.25. Separate receipts are required for each meal.

**13. I have dietary restrictions supported by medical documentation and cannot eat in a restaurant. How can I receive reimbursement for my meals while in travel status?**

Contact the Office of Human Resources Reasonable Accommodation Coordinator to discuss your specific situation.

**14. Do I have to eat the breakfast provided by the hotel I am staying at or can I eat elsewhere and be reimbursed?**

When lodging is obtained that includes a meal (a "hot breakfast", "deluxe" or "super" continental breakfast which includes hot entrées, a wide variety of Danish, muffins, rolls, cereals, fruits, juices, etc.), you are not entitled to a separate reimbursement for that meal.

**15. Why are meals without an overnight stay taxable?**

Under IRS Regulations, meals with no overnight stay are treated as taxable because they do not meet the business connection requirement of an accountable plan. To meet the business connection requirement of an accountable plan, travel expense reimbursements are only nontaxable to the extent that the expenses are incurred when the employee is "away from home." The IRS specifically defines "away from home" as a trip requiring an overnight stay or substantial sleep or rest (IRC §162(a)(2)).

Please note: the receipt requirement does not change the taxable treatment of these reimbursements.