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GENERAL UNIVERSITY TRAVEL POLICY

The University's policy is to reimburse employees for necessary and reasonable travel expenses incurred for authorized and approved University business. Travelers should be comfortable while traveling, understand all travel related policies, and obtain reimbursement quickly.

This policy is intended to:

- Ensure compliance with state and federal regulations.
- Establish guidelines for approval, control and accounting for employees and Trustees who travel on University business.
- Ensure fairness for both the traveler and the University.

This policy applies to all travel expenses reimbursed by the University regardless of the source of funds. When travel costs are to be charged to a sponsored project, the terms of the applicable award take precedence. At their discretion, colleges, schools, or departments may impose more restrictive guidelines for budgetary or control reasons, but they may not be less restrictive than guidelines stated in this policy.

RESPONSIBILITY OF THE TRAVELER

A traveler on University business has the responsibility to act prudently and to only incur travel expenses, which are necessary, reasonable, appropriate, for which documentation is available. University travelers are required to obtain prior written authorization for travel (using the Travel Authorization Form) from their director or department head, and may not authorize their own travel nor approve their own expense

reimbursements. The traveler is responsible for prompt submission of travel-related expenses, and accounting for any advances received.

RESPONSIBILITY OF THE LOWELL CAMPUS

The Lowell campus is responsible for establishing travel management procedures that provide quality travel services for employees and, at the same time, maximize the cost savings for the University. The Lowell Campus responsibilities include:

- Establishing policies, guidelines, and procedures that meet IRS criteria so that travel reimbursements do not become reportable income.
- Establishing guidelines and procedures that ensure that sponsored project travel meets all contractual agreements.
- Clearly communicating guidelines, procedures, and responsibilities to travelers, department heads, and department support staff.

RESPONSIBILITY OF THE DEPARTMENT HEAD OR DIRECTOR

Authority and responsibility for approval and control of travel by employees rests with the department head/director. In certain circumstances in the absence of the department head/director, the approving authority designation may be changed, in writing, indicating such delegation. Delegating approving authority to anyone below the traveler's immediate supervisor is not permitted.

Prior authorization granted by the department head or director ensures that:

- Adequate funds will be available.
- The intent of the trip is University-related business.
- The traveler has authorization to be away from campus.

By approving actual reimbursements, the department head, director, or approving authority is ensuring compliance with guidelines, specifically:

- The travel expense was incurred while conducting University business.
- The expenditure is charged to the proper account that has adequate and appropriate funds available.

SPONSORED PROJECT TRAVEL

For travel charged to a sponsored project or grant, the principal investigator must ensure that, in addition to campus guidelines, all funding agency restrictions are followed. A traveler must receive written approval from the department head/director and the principal investigator prior to traveling and again for reimbursement.

ATHLETIC TEAM TRAVEL

The University recognizes the unique nature of athletic teams; special arrangements are in place to facilitate team travel.

NON-EMPLOYEE TRAVEL

Travel expenses for non-university employees, such as consultants, speakers, lecturers, visiting professors, candidates for positions and undergraduate students are reimbursed in accordance with contract for services and vendor payment procedures.

TRAVEL AGENCIES

University business travelers are encouraged to seek the lowest airfare and take advantage of other travel discounts by utilizing reputable travel agencies for travel arrangements.

DOMESTIC TRAVEL

Domestic air travel is defined as travel within the United States and its territories and possessions (Guam, Puerto Rico, the U.S. Virgin Islands).

Travelers are expected to use the most economical and logical mode of transportation available. This includes incurring no higher expense than the rate for the most direct and logical traveled route. More expensive transportation may be used if the traveler pays for the incremental difference over the allowed cost.

COMMERCIAL AIR TRAVEL

- Travelers are expected to book the lowest-priced airfare rates. The University will not reimburse upgrades to Business and First Class seating. Travelers must pay for any incremental differences.
- Since cancellation fees can be substantial once bookings are made, travelers are encouraged to book as far ahead of departure date as possible once travel plans are firm.
- Making airline reservations 21 days in advance and booking over a Saturday night can save up to **70%**. Saturday night stay-overs are encouraged when net savings exceed \$75 or more. Travelers must document the savings for Saturday night stay-overs.

**NON-REFUNDABLE TICKETS/
CANCELLATIONS**

If it is necessary to cancel a trip, the traveler should ask the issuing agency or airline about the terms and conditions that apply for future trips.

Penalties imposed as a result of canceling a ticket or fees assessed for reissuing a non-refundable ticket may be reimbursed to the traveler if:

- extenuating circumstances are documented in writing
- approved by Financial Services

(Controller's Office)

Whenever a penalty is imposed as a result of canceling a ticket due to University business reasons, the University will pay the expense.

**LOST/STOLEN AIRLINE
TICKETS**

Lost or stolen airline tickets are not a reimbursable expense. Travelers should contact the issuing travel agency or airline.

SPONSORED PROJECT TRAVEL

Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects.

- Federally sponsored trips must utilize U.S. flag carriers at the lowest available rates. A letter of justification must be included with the travel expense voucher if other than lowest rates are charged.
- Sponsored project travel should adhere to the campus travel guidelines unless the sponsor imposes greater restrictions.
- Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects.
- In a case where a U.S. flag domestic carrier is not available, a letter or notation of justification must be included with the travel expense voucher.
- Sponsored project travel must adhere to the campus travel guidelines set forth in this manual unless the sponsor imposes greater restrictions.

For the complete federal travel grant regulations

	please refer to OMB Circular A-21 in the Appendix.
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UPGRADES ON COMMERCIAL AIR TRAVEL

Upgrading the class of airfare tickets is not an allowable expense reimbursement and therefore not permitted unless the traveler pays the incremental difference. Free upgrades are permitted but must be noted as such on the travel expense voucher.

FREQUENT FLYER PROGRAMS

The University will not reimburse for tickets purchased with frequent flyer miles. Frequent flyer mileage programs should not influence the traveler's flight selection or routing.

AIR TRAVEL PAYMENT PROCEDURES

- Federal tax on airfare is allowable and reimbursable.
- Charges for re-issuing a non-refundable ticket are reimbursable where properly documented

INTERNATIONAL TRAVEL

International travel is defined as travel outside the United States and its territories and possessions (Guam, Puerto Rico, the U.S. Virgin Islands). University employees must receive appropriate campus approval by the department head/director and the Dean of the College prior to traveling internationally.

INTERNATIONAL PER DIEM

(See page 16)

SPONSORED PROJECT INTERNATIONAL TRAVEL

Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects.

- Federally sponsored trips must utilize U.S. flag carriers at the lowest available rates. A letter of justification must be included with the travel expense voucher if other than lowest rates are charged.
- Sponsored project travel should adhere to the campus travel guidelines unless the sponsor imposes greater restrictions.
- Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects.
- In a case where a U.S. flag domestic carrier is not available, a letter or notation of justification must be included with the travel expense voucher.
- The federal sponsoring agency may require prior approval of international travel.
- Sponsored project travel must adhere to the campus travel guidelines set forth in this manual unless the sponsor imposes greater restrictions.

For the complete federal travel grant regulations please refer to OMB Circular A-21 in the Appendix.

PASSPORTS AND VISAS

Passport and VISA expenses are reimbursable provided they were obtained to travel on University business.

IMMUNIZATION

Immunization requirements are available from the Centers for Disease Control and Prevention (CDC). Please refer to the web site:

<http://www.cdc.gov/travel/travel.html>

CONVERTING INTERNATIONAL CURRENCIES

- Travel expense vouchers must be submitted in U.S. Dollars with an explanation and translation of any international receipts and their conversions
- Travelers must use the currency rates that were in effect when the travel took place. Therefore, currency receipts should be saved and used for converting international currencies back to U.S. dollars on the travel expense voucher form.

By using a major credit card the conversion is cared for automatically.

- International Amount X Exchange Rate = U.S. Dollars
- U.S. Dollars / Exchange Rate = International Amount

Rates may be obtained from:

- O and A Currency Converter web site:
<http://www.oanda.com/convert/classic>

LODGING

The University's policy on lodging takes employee safety into consideration when making allowances for a choice of lodging. Travelers are entitled to accommodations that are suitably located and meet reasonable standards for safety, cleanliness and comfort.

RESERVATIONS

Travelers are expected to incur the least expense to the University when a selection of rooms and rates are available.

- Travelers may stay in a standard room, single room rate, at a non-luxury hotel and are encouraged to take advantage of reduced rates by making reservations early.
- Travelers should request the hotel's special rate, such as a government rate or college/ university rate.
- Travelers should request and record the hotel reservation number in case of billing disputes and to expedite the check-in process.
- Travelers should be aware of the hotel's late check in procedures.
- When traveling to a conference, the University assumes travelers will stay at the hosting hotel even if the rate exceeds a non-luxury hotel rate. If there is a choice of hosting hotels, travelers are expected to stay at the least expensive property.

HOTEL UPGRADES

Hotel room upgrades are not reimbursable expenses. Travelers may choose to upgrade a room, but the difference in the price of the standard single room rate and the upgrade is the traveler's responsibility.

Hotel room upgrades must be explained on the travel expense voucher.

HOTEL CANCELLATIONS

Charges caused by failure to cancel guaranteed reservations are not reimbursable

- Travelers should ask for the hotel's cancellation policy at the time of booking.
- Travelers should request and record the reservation number for future reference such as billing disputes.

PHONE CALLS AND OTHER PERSONAL EXPENSES

Personal expenses such as in-room movies, video rentals, in-room alcoholic beverages and mini bar services, baby-sitting, room service, and recreational activities are non-reimbursable expenses with exception of certain personal calls.

- Unlimited business related calls are allowed. These calls should be itemized on the travel expense voucher or the original receipt, listing the area code, number called and actual cost (see page 29 for expense reporting and receipt policy).
- Two personal calls for notification of safe arrival and prior to departure. If this policy is exceeded due to an emergency, the traveler must justify the exception on the travel expense voucher. Approval must be received from Financial Services (Controller's Office) and the traveler's department head/director prior to reimbursement.
- If traveling with a guest and occupying a double room, the traveler must indicate the single room rate on the travel expense voucher. If there is a difference between the single and double room rate, the traveler is responsible for the difference.

- Reasonable tips for luggage assistance and housekeeping service are allowed when itemized.
- Taxes on hotel bills are reimbursable.
- Hotel charges itemizing "valet parking" are reimbursable if the traveler is staying at the hotel or attending a conference at the hotel. If the traveler is not staying at the hotel and uses the valet for dinner, the expense is considered personal and is non-reimbursable.
- Expenditures for laundry, barber, and similar items are considered personal expenses and are not reimbursable.

LODGING IN A PRIVATE RESIDENCE

Occasionally a traveler, while on University business, may stay in a private home in lieu of public accommodations.

- When traveling under sponsored projects, the hospitality expenses are not allowed.
- The traveler may submit original receipts for an token appreciation costing up to and not to exceed \$100.00.
- When the traveler is paying actual private rental expenses, an original receipt signed by the owner and indicating amount paid must accompany the travel expense voucher.

AUTOMOBILE & OTHER VEHICLE RENTAL 11

RENTAL GUIDELINES

The use of rental automobiles such as cars, vans, and mini buses must be justified. Automobiles may only be rented when public transportation and taxis are impractical, more expensive, or not available.

- Travelers will be reimbursed for the rental of a compact, economy, or mid-sized car, unless a specific business, physical, or medical reason, which must be explained on the travel expense voucher, necessitates another class of rental.
- Reimbursable items include the daily rental fee, gasoline charges, tolls, and parking
- Non-reimbursable expenses include, but are not limited to, tickets, fines, traffic violations, and car repairs.

RENTAL AGENCY REQUIREMENTS

Travelers should ask the rental agency about any additional requirements and charges associated with the rental of an automobile. The following are examples of such charges and requirements:

- 25 years minimum age to lease and/or operate a rental automobile.
- Major credit card required for reservation.
- Gasoline charges assessed when an automobile is returned to the agency with less than a full tank.
- Additional surcharges for dropping off the automobile at a different city than the original Airport/City.
- City or airport surcharges.

VEHICLE RENTAL UPGRADES

Rental vehicle upgrades are not a reimbursable expense. However, the traveler may upgrade the rental vehicle at his/her own expense.

CAR RENTAL INSURANCE

The University recommends obtaining Collision Damage Waiver (CDW) insurance when renting an automobile for University business.

This additional insurance is not required if the rental is charged to the UMass Lowell ProCard, which provides coverage.

PERSONAL AUTOMOBILE 12

PERSONAL AUTOMOBILE GUIDELINES

The University will reimburse travelers the standard Internal Revenue Service (IRS) mileage allowance. This mileage rate covers all automobile expenses such as fuel, maintenance, towing, repairs, tires, depreciation, and insurance.

- In addition to the standard mileage allowance, necessary and reasonable charges for the following automobile-related expenses are allowed: tolls, parking, and fees for ferries, bridges, tunnels, etc.
- Non-reimbursable expenses include: car repairs, traffic violations, fines, and/or citations.
- If two or more employees travel in the same vehicle, only the employee who owns the vehicle can be reimbursed.
- Travelers will be reimbursed for mileage based on the actual driving distance by the most direct route. This is considered the shorter distance from the traveler's home or Lowell campus to the destination point.

Refer to current Administration Announcement regarding mileage reimbursement rate.

PERSONAL AUTOMOBILE INSURANCE

When using a personal automobile for University business, the registered owner's automobile insurance is the only collision coverage. The University General Liability Insurance is, however, in effect.

COMMUTING EXPENSES

Commuting between an employee's home and permanent place of work is not a reimbursable expense.

- If an employee is temporarily relocated at the request of the University, and must travel back to the University for business reasons, actual mileage will be reimbursed based upon the approved mileage rate.

OTHER TRANSPORTATION 13	
<p>GROUND TRANSPORTATION</p> <p>Travelers are expected to travel via the least expensive, most direct, and efficient means available. This includes University-owned vehicles, taxis, limousines, transporter services, and rail service.</p> <ul style="list-style-type: none"> • Employees traveling to the same destination should consider sharing ground transportation whenever possible. <p>UNIVERSITY-OWNED VEHICLES</p> <ul style="list-style-type: none"> • University-owned vehicles shall be used for official business only. • An operator of a University-owned vehicle shall only transport passengers traveling on official University business. • A mileage log must be maintained for each University-owned vehicle, identifying the date and purpose of each trip and the beginning and ending odometer reading. • Reimbursement will be allowed for necessary expenses, such as charges for fuel, oil, garaging, parking fees, toll charges, and reasonable charges for car washing. • Any operator of a University-owned vehicle must be employed by, or working on behalf of, the University and have a valid driver's license to be covered by the University's Automobile Insurance Policy. 	<p>MISUSE OF UNIVERSITY VEHICLES</p> <p>The following are infractions of the University vehicle use policy:</p> <ul style="list-style-type: none"> • Driving without a valid state drivers license of the appropriate class for use of vehicle. • Allowing a person who is not an University employee to operate a University vehicle. • Using a University vehicle for personal use. • Using the vehicle in an unsafe or unlawful manner including but not limited to violation of state motor vehicle laws, failure to use and to ensure that all passengers use all available safety equipment and operating the vehicle while impaired. • Improper storage or parking of a University vehicle, which includes the parking of vehicles in tow zones, fire lanes and sidewalks on University property. • Reckless abuse of the vehicle which includes the use of a vehicle for a purpose it was not intended and the intentional physical abuse of the vehicle. • Employees who misuse vehicles are subject to disciplinary action. <p>ACCIDENTS INVOLVING UNIVERSITY-OWNED VEHICLES</p> <p>Any accident in which a University-owned vehicle is involved must be reported immediately to the campus police.</p> <p>TAXIS</p> <p>Receipts for taxis are required for taxi fares exceeding \$25.00.</p>

LIMOUSINE/TRANSPORTER SERVICES

- Limousine and transporter services are allowed as reimbursable expenses only if the cost is less than, or equal to, the cost of a customary taxi charge.
- Service for these modes of transportation that exceed the costs of a customary taxi charge are allowed only when justified business reasons preclude the use of more economical modes of transportation.

RAIL SERVICE

Travelers may use rail service as a means of transportation when convenience and financial savings are achieved.

PERSONAL MEAL EXPENSES

The full per diem rate of \$40.00 (\$50.00 for Boston, New York City, Washington DC, San Francisco, Baltimore, Chicago, Philadelphia and Seattle) is allowed when an employee is traveling for at least 24 hours. One half the per diem rate is allowed when travel status is at least 12 consecutive hours but less than 24 hours.

- The domestic per diem rate includes meals and gratuities.
- See page 16 for international rates.

CONFERENCE MEALS

Conferences frequently provide meals to attendees as part of the registration fee.

- The domestic meal per diem rate shall not be reduced when meals are included in the conference registration fee.

BUSINESS MEAL EXPENSES

Documentation for business meals must include a statement of business purpose and a list of attendees in order to meet University and IRS guidelines.

- For business meals, original receipts must be submitted with the travel expense voucher.
- Tips included on business meal receipts will be reimbursed. As a general rule, travelers should not tip more than 20% of the bill.

ALCOHOLIC BEVERAGES

The use of alcohol for business entertainment purposes is highly discouraged and only allowed in special circumstances.

- Federal regulations prohibit charging alcoholic beverages to sponsored grants and/or contracts.

Should there be any questions regarding the use of alcoholic beverages for business functions, please contact Financial Services (Controller's Office)

INTERNATIONAL PER DIEM

Travelers may use a per diem rate or actual expenses to obtain reimbursement for authorized travel outside the United States and its territories and possessions (Guam, Puerto Rico, the U.S. Virgin Islands). The University uses the U.S. Department of Defense Foreign Per Diem rates, which cover meals, incidentals, and lodging.

The current federal per diem rate is applicable to international travel and may be used in all cases of international travel unless the traveler chooses to request reimbursement for actual expenses. In this case, receipts must be submitted with a travel expense voucher. When actual receipts are used, all reasonable expenses shall be reimbursed.

A traveler must choose either the receipted or the per diem reimbursement method; the two methods cannot be combined.

If a traveler chooses the per diem rate method and does not want the full amount, he/she must indicate the allowable and the actual being requested on the travel expense voucher. The following formula may be used as a guideline:

Up to 12 hours = 1/2 per diem rate
12-24 hours = full per diem

Please contact Financial Services (Controller's Office) for the rates, which are published monthly by the federal government or check the web site:

<https://www.state.gov/m/a/als/prdm>

TELECOMMUNICATIONS

Essential business calls including voice mail access and facsimiles are reimbursable and must be itemized on the travel expense voucher listing the area code, number called and the actual cost.

Non-business calls are considered personal expenses and not reimbursable, with these exceptions:

- Two personal calls are allowed to provide notification of safe arrival and to provide information prior to departure. The expense must be reasonable.
- In certain situations, such as family emergencies, reimbursement may be requested for additional calls with written justification approved by Financial Services (Controller's Office) and the department head/director.

MISCELLANEOUS EXPENSE QUICK LIST 18**REIMBURSABLE EXPENSES**

The following items are examples of reimbursable expenses:

- Air travel booked at lowest available fare (federal tax is reimbursable).
- Lodging for approved business travel in a standard room, single room rate, at a non-luxury hotel including all taxes.
- Meals while on travel status at current per diem rate for domestic travel.
- Mileage allowance for personal auto use on university business at the current authorized rate as per university travel guidelines.
- Reasonable tips for business meals (20%), housekeeping service, luggage assistance, and taxi, etc.
- Telephone charges while on travel status, relating to business and personal phone calls to maintain reasonable contact with family. Parking and tolls, including airport parking.
- Ground transportation (taxi, bus, subway, airport shuttle, etc.).
- Rental of a compact, economy, or mid-sized automobile (only when rental car is necessary and warranted).
- Conference registration fees.
- Passport, passport photos, VISA fees for international business travel.
- Laundry and dry cleaning expenses for travel period if away seven nights or longer.

NON-REIMBURSABLE EXPENSES

The following items are a representative list of non-reimbursable expenses (not all-inclusive):

- Airline stopover charges or additional rerouting of air flight when made for personal convenience.
- Air travel life insurance; trip cancellation insurance (the University's corporate VISA card provides this coverage).
- Car rental charge over the mid-sized rate unless directed by a specific physical or medical reason.
- Gasoline and other operating expenses for personal car.
- Driver's license or renewal fees.
- Actual operating expenses for personal vehicles.
- Traffic or parking violations and fines; court fees.
- Transportation between home and work location when not on travel status.
- Personal expenses i.e., laundry/dry cleaning, toiletries, salons/barbers, city tours, golf fees, country club dues, health and fitness fees, pet care, shoe shine, souvenirs, personal entertainment, baby-sitting, hotel in-room movies and mini-bar services, newspapers, damaged luggage or attache.
- Articles and/or cash stolen or lost.
- Airphone usage.
- Fees for personal credit cards, fees or charges including liability insurance for lost card use by third parties.
- Unauthorized trips or entertainment.
- Optional trip insurance.

COMMERCIAL GENERAL LIABILITY

The University maintains a Commercial General Liability Insurance policy, which provides liability coverage for employees, volunteers, agents and others while working for or on behalf of the University. The policy limit is \$1,000,000 with a \$5,000 deductible. The coverage can provide protection in cases involving bodily injury, property damage, and personal injury caused by the negligence of an insured while carrying out his or her duties. There are coverage exclusions where certain types of claims are not covered, e.g., discrimination, personal automobile, watercraft, etc.

The coverage is afforded to individuals anywhere in the world. There is no restriction on where injuries or accidents may take place, as long as the suit is brought in the United States. To be covered by the University's policy, individuals on travel status must be working in official capacity at the time of an accident. The facts and nature of the suit will dictate whether coverage will apply.

UNIVERSITY-OWNED OR LONG-TERM LEASED VEHICLES

The University's automobile insurance policy is primary, i.e.; it provides full value liability and collision insurance. For accidents involving University-owned or long-term leased vehicles used for University business, the driver's personal automobile insurance becomes secondary coverage. The driver will not be responsible for any deductible while the University's primary insurance is in place. The University's insurance policy has a maximum bodily coverage of \$1,000,000. It is possible that these policy limits could be exceeded in extraordinary cases.

If an employee is authorized to use a University-owned vehicle for business purposes and an accident occurs while the employee is using the vehicle for personal business, the University's automobile policy will not provide coverage. The driver's personal automobile insurance would then be the primary coverage. The University's automobile insurance becomes secondary coverage.

PRIVATE VEHICLES

The University does not provide insurance coverage for employees operating a privately owned vehicle. The owner/driver is solely responsible for automobile insurance coverage. The owner/driver will be responsible for the deductible portion of the owner's/driver's collision coverage.

CAR RENTAL

The University recommends obtaining Collision Damage Waiver (CDW) insurance when renting an automobile for University business.

If a traveler rents a car in the name of the University and pays for it with a purchase order, the University policy will be the primary insurance both for liability coverage and for physical damage to the car, and the traveler is not responsible for any deductible.

Or if the traveler uses a UMass procard, the traveler should not select CDW as it is an expensive option and duplicates the University's coverage.

NON-EMPLOYEE TRAVEL 20

SPOUSAL/DOMESTIC PARTNER TRAVEL

Travel expenses for an employee's spouse/ domestic partner are not reimbursable except as allowed in specific campus policies such as the University Executive Compensation Policy.

- When an employee traveler and a guest occupy a double room, the single room rate will be reimbursed and must be noted as such on the travel expense voucher.
- Airline mileage and other fares will only be reimbursed at an amount equal to the most economical direct route.

PROSPECTIVE CANDIDATES

Employees can be reimbursed for incurring travel expenses such as, lodging or airfare on behalf of a perspective candidate/non-employee only when original receipts are attached to the standard invoice. This is due to tax implications.

To provide travel services for a candidate/non-employee, the department may use a purchase order and standard invoice.

Or

The candidate/ non-employee may submit a signed itemized invoice and be reimbursed directly.

STUDENT TRAVEL

- Graduate students receiving a stipend and post-doctoral students are considered employees under University travel guidelines.
- Undergraduate students are usually reimbursed with a purchase order followed by a standard invoice.

CASH ADVANCES

Travel is a necessary part of university operations, and employees will be promptly reimbursed for expenses they incur while traveling on University business. While use of the university sponsored credit card, personal credit cards or direct bill arrangements rank as the preferred method of paying for travel related expenses, the university will provide travel advances if necessary. All travel advances issued must be substantiated in accordance with Internal Revenue Service reporting requirements (i.e., Accountability Plan Rules).

All travel advances processed by the University must meet the following guidelines:

1. Travel advances must be requested on the travel advance form that is available online at:
http://www.uml.edu/procurement/procurement_for.htm
2. Travel advances will be issued to employees who are currently on the University payroll.
3. All travel advances will be issued in the form of a check made payable to the individual requesting the advance. Travel advances will not be issued in the form of cash.
4. Travel advances will not be processed for amounts less than \$100.00. The amount requested should normally be limited to estimated out-of-pocket costs, including the cost of meals, tips and tolls that will be incurred during the travel period.
5. Travel advances will not be issued more than fifteen (15) calendar days prior to the commencement of the trip without written justification.

6. Each travel advance request must be personally signed and dated by the individual requesting the advance.
7. Each travel advance request must be accompanied by a Travel Authorization Form.
8. Individuals receiving travel advances are personally responsible for safeguarding the funds that have been advanced to them.
9. Pursuant to Internal Revenue Service regulations, the unused portion of any travel advance must be returned to the Cashiers Office within fifteen (15) days after the completion of travel. All travel advance expenditures must be substantiated on a University expense report.
10. The Campus Accounts Payable Office, (A/P) in Dugan Hall, needs at least 15 days to generate an advance check.
11. If an advance check is not picked up in the A/P 15 days after the trip was scheduled to take place, it will be voided.
12. It is preferred that travelers physically pick up and sign for their advances in person in the A/P Office, as a safe guard for the traveler than they actually have the check in-hand when needed.

Any advance that has not been settled within sixty (60) days after the completion of travel will revert to the university's debt collection process. That process may include deducting the advance from the traveler's paycheck. The employee can have no outstanding prior travel advance balances past due.

TRAVEL EXPENSE VOUCHER COMPLETION & SUBMISSION

The University strongly recommends that travelers file a travel expense voucher form within **twenty-four hours** of trip completion.

Travelers on extended work assignments away from campus should file monthly expense vouchers, at minimum.

APPROVAL PROCESS

Travelers must receive the department head's or approving authority's signature on the request for payment or travel expense voucher form. Travelers may not authorize their own expense reimbursements.

SIGNATURE DELEGATION

Authority and responsibility for approval and control of travel by employees rests with the department head/director. In certain circumstances, in the absence of the department head/director, another approving authority may be designated via a signed written document indicating such delegation. Delegating approving authority to anyone below the traveler's immediate supervisor is not permitted.

TRAVELER'S CERTIFICATION

By signing in the certification area on the request for travel expense voucher form, travelers certify that the expenses claimed on the expense voucher are allowable, reimbursable travel expenses made under applicable University and campus travel policies and procedures.

If any claimed expenses are subsequently determined by the University to be non-reimbursable

expenses, travelers will be personally liable for the repayment. Travelers must repay improper reimbursements within fifteen (15) calendar days after receipt of a written notice from the University. Travelers agree to these terms by signing the statement on the travel expense voucher form.

Should repayment not be received by Financial Services (Controller's Office) within the designated time period, the outstanding amount will be deducted from the traveler's pay.

IRS REQUIREMENTS

To insure that reimbursements for travel do not become reportable taxable income to travelers, the following procedures are in effect:

- Reimbursements and advances will be made for University business expenses only.
- Travelers must provide a statement substantiating the amount, time, use, and business purpose of expenses within a reasonable time (not to exceed sixty days) after the expenses are incurred. Original receipts must be attached to travel expense vouchers.
- Travelers, including graduate students on stipends must return any advance amount in excess of substantiated expenses within fifteen days after completion of the trip.

Travel reimbursement expense forms received after 120 days of travel will be treated as taxable income.

REPORTING & RECEIPT REQUIREMENTS

The following information is required on or attached to the traveler expense vouchers:

- The business purpose for the travel.
- The itemized amount of each separate expenditure with written clarification for unusual expenditures.
- Original receipts for expenses in excess of \$25 which include the name of the vendor, location, date, and dollar amount.
- When an original canceled check is used as the required document, supporting documentation must be attached to include vendor, location, date, and dollar amount.
- The dates of departure and return for each trip on University business.
- The destination or location (name of city or town) of travel.

MISSING RECEIPTS

If an original receipt is lost, but a photocopy is available, the photocopy will be accepted only with a written detailed explanation on the expense voucher detailing why the original receipt is unavailable. The explanation must be made in writing, signed by the traveler and the approving authority, and attached to the travel expense voucher.

If an original receipt is lost and a copy is unattainable then a Missing Receipt Affidavit Form (see Appendix) or a memorandum must be completed and signed by the traveler and the approving authority. It must include a complete explanation of the expense and the reason for the missing receipt. See the Appendix for a Missing Receipt Affidavit form.

In the event of a missing airline receipt (last page of a ticket stub), an affidavit must be accompanied with a copy of the travel agency's airline ticket copy. All agencies are required by the Airline Reporting Commission to keep copies of tickets issued.

If the traveler is unable to obtain a copy of the airline receipt, a copy of the itinerary and one of the following must be included with the Missing Receipts Affidavit:

- credit card charge slip
- record of charge and billing statement
- canceled check or other record of payment

COMPLIANCE

- Department heads are responsible for controlling expenses within budgeted amounts. Principal investigators are similarly responsible for controlling expenses within grant and/or sponsored projects.
- Department heads/directors or principal investigators are expected to be diligent in their review of expense reimbursement vouchers for accuracy and for compliance with travel policies and procedures and/or sponsored project travel restrictions.
- Travelers must return any cash advance issued by the University in excess of substantiated expenses within fifteen days after completion of the trip.
- Travelers must repay any improper reimbursement which may be identified in an audit review. Travelers must repay improper reimbursements within fifteen (15) calendar days after receipt of a written notice from the University. Should repayment not be received by Financial Services (Controller's Office) within the designated time period, the outstanding amount will be deducted from the traveler's pay.
- Traveler's wishing to appeal the audit review finding should contact Financial Services (Controller's Office).
- Intentional falsification of expense report documents and/or fraudulent submissions by the traveler may be grounds for termination of employment.

APPENDIX

OFFICE OF MGMT & BUDGET CIRCULAR A-21

A. GENERAL

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the institution. Such costs may be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges, and is in accordance with institution's travel policy and practices consistently applied to institutional travel activities.

B. LODGING AND SUBSISTENCE

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the institution in its regular operations as a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable and allocable costs.

C. COMMERCIAL AIR TRAVEL

Airfare costs in excess of the lowest available commercial discount airfare, federal government contract airfare (where authorized and available), or customary standard (coach or equivalent) airfare, are unallowable except when such accommodations would:

- require circuitous routing
- require travel during unreasonable hours
- excessively prolong travel
- greatly increase the duration of the flight
- result in increased costs that would offset transportation savings

- offer accommodations not reasonably adequate for the medical needs of the traveler

Where an institution can reasonably demonstrate to the sponsoring agency either the non-availability of discount airfare or government contract airfare for individual trips or, on an overall basis, that it is the institution's practice to make routine use of such airfare, specific determinations of non-availability will generally not be questioned by the government, unless a pattern of avoidance is detected. However, in order for airfare costs in excess of the customary commercial airfare to be allowable, e.g., use of first-class airfare, the institution must justify and document on a case-by-case basis the applicable condition(s) set forth above.

D. AIR TRAVEL BY OTHER THAN COMMERCIAL CARRIER

"Costs of travel by institution-owned, -leased, or -chartered aircraft," as used in this paragraph, includes the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. Costs of travel via institution-owned, -leased, or -chartered aircraft shall not exceed the cost of allowable commercial air travel, as provided for in section c. above.

Source: Federal Grants Management Handbook