

SECTION III: TRAVEL, MOVING AND RELOCATION EXPENSES

1.0 TRAVEL AND BUSINESS RELATED EXPENSE POLICY

1.1 PURPOSE

This policy provides the guidelines to be followed by travelers, approvers, and accounting personnel to ensure the prudent use of University resources for the payment of business-related travel expenses.

1.2 POLICY STATEMENT

The University will pay necessary and reasonable travel expenses incurred for authorized University business travel consistent with the educational, research, and administrative needs of the University. It is the intent of the University that payment be fair, equitable, and efficient for both the traveler and the University.

All official University travel shall be prudently planned, properly authorized, reported, and reimbursed with the objective of ensuring that the best interests of the University are served at the most reasonable cost. Anyone traveling on University business is expected to exercise good judgment and economy in the use of University funds. Excessive or unjustifiable costs are not acceptable and will not be reimbursed. It is expected that employees will conduct University business with integrity, in compliance with applicable laws, policies, and procedures, and in a manner that excludes considerations of personal advantage.

1.3 SCOPE AND APPLICABILITY

This policy applies to all employees traveling at the University's expense in the performance of their official duties. It covers travel-related expenditures using all University funds including unrestricted, restricted and designated funds. Provisions of this policy may also apply to individuals other than employees such as visiting scholars, University guests, students and non-University personnel who are authorized to travel at University expense. In certain cases, contracts and/or grants may have more restrictive policies for travel and business related expenditures. In these cases, the more restrictive policies will prevail. Exceptions to any of the provisions set forth in this policy require the approval, in writing, of the President or Vice President for Administration and Finance. If the expenditure is to be charged to a grant or contract, then the exception also requires the approval of the Principal Investigator.

1.4 RESPONSIBILITIES

A. President and Administrative Officers

The President and administrators of the University have the responsibility for administering the travel policies of the University, to approve the business purpose of official travel, to certify that the travel is necessary and serves the best interests of the University, to ensure that the travel-related costs are reasonable and to review and monitor all travel expenses and claims for reimbursement that they approve.

B. Vice President for Administration and Finance

The Vice President for Administration and Finance is responsible for overseeing the administration of the University's travel and business related expense policy and for issuing appropriate guidelines and procedures for its implementation.

C. Department and Unit Heads

Department and unit heads are responsible for approving the travel and travel related expenses of persons reporting to them, for ensuring that funds are available for the approved travel, that travel related expenditures comply with University policy and fund source restrictions, that a Travel Voucher is filed upon the completion of authorized travel and that appropriate documentation is provided to substantiate all expenses and requests for reimbursement.

D. Office of Sponsored Programs

The Office of Sponsored Programs has the responsibility to make Principal Investigators aware of applicable federal regulations governing the use of grant funds and to provide information related to allowable costs that may be charged to sponsored programs.

E. Principal Investigators

Principal Investigators (PIs) have the responsibility to review grant restrictions when sponsored program funds are involved to ensure travel costs charged to sponsored programs are allowable.

F. Travelers

Travelers have the responsibility to perform their travel duties in conformity with the provisions of this policy, to ensure that prior approval is obtained for the business purpose as well as business related expenses associated with the planned travel, and to present appropriate

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documentation that is valid and complete to support their travel reimbursement claims.

G. Accounting Department

The Accounting Department has the responsibility to ensure that official travel is properly approved by persons authorized to do so, to ensure that documentation submitted in support of travel related expenses and claims for reimbursement are valid and complete, and that such expenses are made in full compliance with the applicable provisions of this policy. The Accounting Department is also responsible for providing guidance to University officials and travelers so that the objectives and intent of this policy will be achieved.

1.5 POLICY GUIDELINES

A. Official Travel and Travel Status

Official Travel is limited to travel which is necessary for the proper execution of official University business, or is undertaken in justifiable pursuit of the University's educational and research objectives. It is defined to mean travel on official business from one's home or normal place of employment to an approved destination, and return from the specified destination either to one's normal place of employment or to one's home. Commuting between one's home and regular place of employment is not official travel. The employee is considered on official travel status at the time of departure from and until the time of return to the employee's official work station or residence, whichever is applicable, for the purpose of traveling on University business.

B. Categories of Business Travel

1. Inter-Island (Local) Travel includes business travel within and between the United States Virgin Islands.
2. Off-Island (Domestic) travel includes travel within and among any of the fifty states of the United States, the District of Columbia, the commonwealth of Puerto Rico, the commonwealth of the Northern Mariana Islands, Guam, and American Samoa. In the case of sponsored projects, domestic travel may be defined in the award documents.
3. International travel is defined as any travel outside of the fifty United States and its insular areas.

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C. Travel Restrictions for Federally Funded Programs

International travel supported by sponsored program contracts and grants may require prior written agency and/or internal approval. Travelers should refer to applicable grant or contract regulations to determine whether prior agency approval is required and if other restrictions apply. Individuals whose travel is supported by federal funds should follow the guidance provided in the Fly America Act, relative to the use of American flag carrier airlines. Foreign flag carrier airlines may only be used when no U.S. flag carrier airline is available.

D. Combined Business and Personal Travel

University funds may not be used for any non-University travel, including personal travel. The University discourages combining business and personal travel, but in those cases where a business trip is combined with a personal trip, the traveler is only entitled to receive reimbursement for the actual documented expense attributable to the business-related portion of the trip.

E. Spouse, Domestic Partner, or Other Dependent Expense

Since the IRS does not consider expenditures of this type a qualified business expense, no travel expenses, transportation, lodging, meals, or registration fees, etc., for spouses or other persons accompanying employees on University travel will be paid or reimbursed.

F. Group Travel

The University discourages travel by groups of senior administrators or groups of employees from the same department or office on the same plane or on extended automobile trips as accidents may result in injuries to members of the group and may seriously impair essential operations of the University. This restriction should be evaluated by the heads of the departments, deans and other approving officials based on the circumstances of the travel and the level of responsibility of the travelers.

G. Student Travel

Students traveling as groups or teams under the auspices of the University are to be sponsored by a faculty or staff person(s) who will serve as Travel Coordinator or Chaperone and be responsible for managing the travel expenses of the group, submitting requests for reimbursement accompanied by receipts for all expenses incurred and otherwise complying with the policies stated in this manual. The travel coordinator or Chaperone must be a full-time or part-time employee serving as the advisor, coach or instructor for the traveling group or activity.

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H. Employment Interviewees, Official Visitors and Guests

The policies governing reimbursement of travel expenses for persons other than University employees, such as guest speakers, official visitors and prospective employees, are the same as those applicable to University employees.

I. Travel Authorization and Approval

The business purpose for travel at the University's expense must be approved and authorized in advance in writing by a department head, supervisor or an appropriate administrator. This includes approval of a reasonable estimate of all business related travel expenses to be paid from University funds. Travel which is not authorized in advance shall be considered unofficial travel at the expense of the traveler.

J. Travel Expenses of the President

Notwithstanding any other travel policy provisions that apply to other employees of the University, the official travel and travel-related expenses of the President that are incurred at his/her discretion and are substantiated by proper documentation are fully reimbursable. Travel-related expenses for the President's spouse will be reimbursed in accordance with the terms of the President's employment contract.

1.6 TRAVEL PAYMENT METHODS

The following forms of payment may be used for the payment of travel expenses:

1. Personal credit cards or cash may be used for the payment of transportation, lodging, meals and incidental expenses while traveling on authorized business on behalf of the University and used as the basis for making reimbursement claims to the University.
2. The use of University Corporate Credit Cards and Procurement Cards (P-Cards), where properly authorized. Allowable business travel expenses paid for by corporate credit cards or P-card must be supported by the submission of credit card statements, credit card slips, and copies of receipts.
3. Prepayment of certain categories of Travel Expenses to obtain discounted pricing, secure a reservation or pre-pay conference registration fees.
4. Travel Advances up to 75% of subsistence expenses and allowable incidental charges may be made with the proper approvals subject to being accounted for upon the conclusion of an approved trip.

1.7 TRAVEL REIMBURSEMENT GUIDELINES

In general, travelers will be reimbursed for travel expenses that are ordinary, necessary, reasonable, and actual. All travelers are required to file a Travel Voucher no later than 60 days after a trip is completed, to provide sufficient documentary evidence to support the business purpose of their trip and to substantiate all expenses and claims for reimbursement. Documentation should be in the form of original bills or itemized receipts that provide a description of goods or services received. The report must be signed by the employee and approved by the supervisor or department head prior to submission for processing.

A. Commercial Air Travel

1. It is the policy of the University that the lowest coach or economy fare on scheduled commercial flights is to be used whenever possible, unless otherwise specified in this policy. The use of business or first-class or other higher cost services may be authorized only under the circumstances listed in this policy. All exceptions must receive prior approval of the President or his designee.
2. Business or First Class Fares: Business and/or first class fares are approved for the travel of the President.
3. Business Class Upgrade for International Flights: Business class upgrades are approved for employees of the University traveling on international flights of five (5) hours or longer.
4. In addition to the cost of the plane ticket, additional reimbursements shall be made for reasonable and prudent incidental fees, including baggage handling fees and modest tips for services, premium fly date surcharges which allow flexibility in scheduling flights, and ticket change fees when incurred for the benefit of the University and not for the personal convenience of the employee.
5. The University's travel accident policy shall provide coverage for accidental loss of life and accidental dismemberment for employees traveling on official University business. The purchase of additional coverage at the University's expense is not allowable.

B. Non-Commercial Aircraft (Fixed Wing and Rotary including Helicopters)

1. Non-commercial Aircraft: University employees are prohibited from utilizing non-commercial aircraft or helicopters for University business travel.

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2. Chartered flights: Group transportation by chartered aircraft may be authorized by the President in emergency situations or under circumstances where an overall pressing need presents itself.

C. Other Modes of Transportation

1. Local Ground Transportation

Costs of public transportation, airport shuttles, taxis, and subway/metro are allowable for travel to and from airports and railroad stations, between appointments, and between hotels and meeting locations. Travelers should select the most cost effective mode of transportation. The use of limos or car service must be approved in advance of travel subject to the submission of compelling justification. Original receipts for any local transportation expenses must accompany the Travel Voucher.

2. Automobile Rental

Rental of an automobile is permitted when necessary for an employee traveling on behalf of the University when such use is considered the most reasonable and economical mode of travel under the circumstances. Such rental of an automobile will be allowed and reimbursed on the following basis:

- a. Unless three or more employees are traveling together, the University will only reimburse the cost of a midsize or smaller car.
- b. The cost of upgrades, other accessories or the purchase of supplemental car insurance premiums, is not reimbursable.
- c. The University will not reimburse the cost of damages to a rental car or the cost of personal items stolen from a rental car.
- d. The cost of reasonable parking fees, bridge and turnpike tolls and gasoline charges will be reimbursed with submission of original cash or credit card receipt and the rental agreement.

3. Personal Automobile Travel

Travelers may use their private vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or where it is otherwise deemed to be in the best interest of the University. The use of a personal automobile will be allowed and reimbursed on the following basis:

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- a. Use of the traveler's personal automobile will be reimbursed at the current Internal Revenue Service mileage rate. This mileage rate covers depreciation, maintenance, towing charges, tires, repairs, gasoline, oil, insurance and vehicle registration fees. Under IRS regulations, travelers who claim this rate are not required to substantiate the actual costs of operating the vehicle.
- b. Reimbursement for two or more persons traveling in the same automobile shall be limited to the mileage reimbursement paid to the driver.
- c. Parking costs will be reimbursed if properly substantiated by receipts.
- d. Bridge and turnpike tolls will be reimbursed if properly substantiated by receipts.

D. Hotel Arrangements

The University will reimburse lodging expenses at reasonable single occupancy or standard business room rates. If conference rates apply, the most reasonable available rates will be reimbursed. The cost of lodging and related expenses will be allowed and reimbursed on the following basis:

1. Only single room rates are authorized for payment or reimbursement unless the second party is representing the University in an authorized capacity. If the lodging receipt shows more than a single occupancy, the single room rate must be noted. Conference, government or educational rates should be requested when traveling on business.
2. The cost of a standard room for overnight lodging expenses for inter-island travel is allowable when an overnight stay is approved to serve a clear University business purpose and when the traveler utilizes local hotels with which the University has special pricing arrangements.
3. Travelers may be reimbursed for the cost of one personal long-distance phone call per day for a reasonable length of time unless more restrictive policies have been established by a contract or grant. Reasonable expenses incurred for business-related long-distance calls and internet connection fees necessary while traveling (e.g., calls to the University, fax transmittals, hotel/airport-based internet fees, etc.) are normally reimbursable.

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E. Per Diem Allowance for Meals and Incidental Expenses (M&IE)

1. Travelers will be granted a per diem allowance of \$51 for meals and incidental expenses to cover expenses for meals, taxes, gratuity and tips. Submission of receipts will not be required for the payment of the per diem allowance.
2. When some or all meals are provided to the traveler by as part of a conference or seminar paid for by the University, a prorated per diem allowance for meals and incidental expenses will be paid for meals not included.
3. The proration of per diem for breakfast, lunch, dinner and incidental expenses will be made based on the breakdown provided in the following table:

Total Per Diem for Meals and Incidental Expenses	\$51
Continental Breakfast/Breakfast	\$8
Lunch	\$12
Dinner	\$26
Incidentals	\$5
First & Last Day of Travel (based on 75% of Per Diem Allowance)	\$38.25

F. Other Incidental Expenses

Other incidental travel related expenses may be reimbursable when deemed to be legitimate travel costs, and where applicable, in accordance with federal regulations. These include the following:

1. Entertainment expenses (the cost of meals and beverages) incurred for the benefit of non-employees in connection with the active conduct of University business and otherwise consistent with the University's Entertainment Policy.
2. Cost of visas, vaccinations and document fees: Employees who are required to obtain a visa for approved international business travel will be reimbursed for these expenses with the submission of proper receipts.
3. Professional organization fees in the name of the University (but not in the name of an individual) are reimbursable. Professional fees in the name of an individual may be reimbursable if corporate membership is unavailable and there is a direct business relationship that is beneficial to the University and is approved by the Administrative Unit Head.

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4. Miscellaneous expenses of less than \$200.00 per trip for books, supplies, and other miscellaneous items which would be the property of the University are reimbursable.

G. Non-reimbursable travel-related expenses

Without intending to be fully inclusive, the following expenses are not allowable:

1. Entertainment expenses incurred primarily for the benefit of University employees are considered personal expense and are not reimbursable.
2. Expenses of a personal entertainment nature including but not limited to movies, recreational fees, health club or exercise room fees, airline clubs, hotel clubs, country clubs, massages and toiletries will not be reimbursed/paid.
3. Tobacco or alcoholic beverages in any form
4. Cost incurred for failure to cancel hotel reservations unless authorization or approval has been received beforehand.
5. Fines for parking or traffic violations and/or any other fines assessed during the course of said travel.
6. Laundry and dry cleaning, except as it applies to uniforms of University athletic teams.
7. Repair or insurance of personal automobiles.
8. Theft, loss or damage of personal luggage and effects.
9. Membership dues in private or social clubs and organizations.
10. Contributions.
11. Personal expenses, e.g., phone calls except as otherwise permitted, barber, and laundry.
12. Passenger flight insurance.
13. Supplemental insurance on rental cars.
14. Room service meals that exceed meal allowances.

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15. Gifts or Flowers, including flowers, fruit baskets or other items of condolences or congratulations.

H. Accountability Requirements

All persons traveling on behalf of the University and those who approve expense reimbursement are accountable for their actions relative to the approval of travel, travel expenses incurred, and claims for reimbursements made, approved and received. Travelers and approvers of travel are deemed to be knowledgeable of the University travel policies and procedures and the compliance requirements applicable to sponsoring agency regulations governing travel expenditures. All travel expenses are subject to audit by the University's Internal Auditor and external auditors, as well as by agencies such as the Internal Revenue Service, the Office of Inspector General, auditors assigned by granting agencies including both government and non-government sponsors. The purpose of these audits is to ascertain that the expenses are proper and fully documented. Accordingly, the University is obliged to properly account for travel expenses and for travel reimbursements made by the University to faculty, staff members and students. Additionally, the University may receive requests from sponsoring agencies or other groups who have reimbursed University faculty or staff members to verify that expenses submitted directly to them were not also reimbursed by the University. The University may also request from sponsoring agencies or other groups, verification that expenses submitted to the University were not also reimbursed by external parties.