

**Doc. T92-031 (Appendix B)**  
**Passed by the BoT**  
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**UNIVERSITY OF MASSACHUSETTS  
TRAVEL POLICY**

**PURPOSE**

To provide a uniform policy regarding approval, and control, of travel by employees and Trustees on University business, and to establish Standards for the management of travel expenditures. This policy applies to all campuses and the central administration of the University of Massachusetts.

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**I. INTRODUCTION**

The Board of Trustees has assigned to the President and Chancellor of each campus responsibility for the approval and control of business related travel by employees. The President shall establish written standards to implement this policy. Campuses may establish campus travel guidelines within the scope of the University Policy regarding travel. Campus guidelines and procedures may be more, but not less, restrictive than the President's standards.

**II. POLICY STATEMENT**

- A. This policy has been established to provide standards that ensure economical travel on University business while maintaining the necessary controls, accountability and compliance with applicable federal and state laws, and administrative efficiency.
- B. This policy pertains to all employees, Trustees and non-employees traveling on University business regardless of source of funds.
- C. Travel expenses must be approved by a person who has the authority to approve or deny payment of the travel expenses. Delegation of approval authority should not create a situation where an employee is approving the expenses of their supervisor or another employee of equal or higher position without appropriate authorization. Campuses/departments have the discretion to require their employees to obtain preapproval for instate travel. For all out of state and in state with overnight travel prior approval is required.

- D. All employees are required to obtain approval prior to any international travel. The President will get approval from the Board Chair and the Chancellors from the President.
- E. If travelers are traveling internationally, it is recommended that they fully document their itinerary with their travel office and follow all established rules specific to Export Control. Fully documented travel plans allow the University to provide insurance and other coverage as appropriate.
- F. For both domestic and international travel, the University travel program is to be used wherever possible in order to obtain lowest cost fares; access to airport, hotel and other travel related amenities; and to provide travel emergency support.
- G. Reimbursement for travel under this policy is designed to comply with the accountable plan rules of the Internal Revenue Service (IRS) as contained in Publication 463 "Travel, Entertainment, Gift and Car Expenses". Compliance with the accountable plan rules permits the University to provide reimbursement for business related travel expenses on a non-taxable basis. Employees, and other authorized individuals, who incur travel expenses while conducting official University business may be reimbursed for all reasonable and necessary expenses in accordance with this policy, and the Standards established by the President of the University.
- H. Travelers and management are responsible for ensuring that travel expenses are for valid University business-related purposes; are in accordance with University policies and procedures; and are a prudent and judicious use of University funds.
- I. Employees and non-employees traveling on University business are expected to choose the most economical mode of transportation that meets the traveler's scheduling and business needs and University policy.
- J. All travel expenses incurred by travelers must be substantiated and documented in accordance with University policy, standards, applicable federal and state laws and campus guidelines.
- K. In circumstances where a traveler 's expenses have been paid by the University (via Procard/Travel Card, reimbursement, etc.) and a third party for the same travel expenses, the traveler will ensure that the duplicate reimbursement is returned to the University within 30 days of the receipt of the duplicate payment.
- L. Travelers traveling on sponsored funds should follow the most restrictive applicable policy (University policy or sponsor rules).
- M. Approvers are responsible for validating that all expenses comply with University policy and standards, are a prudent and judicious use of University funds, are adequately documented, and are submitted and accounted for in a timely manner. Travelers are responsible for any late fees or items of a personal nature incurred while traveling.

N. Travel expenses for non-university employees, such as consultants, speakers, lecturers, visiting professors, candidates for positions, and students are reimbursed in accordance with this policy. Reimbursements which exceed the provisions established for employees shall require the advanced authorization of the Vice President or Vice Chancellor for Administration and Finance.

### **III. STANDARDS**

The President, in consultation with the Vice President for Administration & Finance and Chancellors, will issue administrative standards to implement this policy. Campuses shall document their processes for travel in writing.

**ADMINISTRATIVE STANDARDS FOR THE  
TRAVEL POLICY  
(Doc. T92-031, Appendix B)**

**I. INTRODUCTION**

The Board of Trustees has assigned to the President and Chancellor of each campus general responsibility for the approval and control of travel by employees, and the President shall establish written standards to implement the Travel Policy. Campuses must establish written campus travel guidelines within the scope of the University Policy regarding travel. Campus guidelines and procedures may be more, but not less, restrictive.

The University's Travel Policy provides for necessary and reasonable travel expenses incurred for authorized University business. The intent of these standards is that payment be fair, equitable, and efficient for both the traveler and the University. These standards have been designed to be easy to understand and administer.

**II. TRAVEL POLICY**

The Travel Policy (T92-031, Appendix B) and these standards establish authorization, approval, responsibility, training, reimbursement rates and general documentation and reporting requirements for travel while on University business. Section III defines the standard for satisfying the requirements of the following policy:

- A. This policy has been established to provide standards that ensure economical travel on University business while maintaining the necessary controls, accountability and compliance with applicable federal and state laws, and administrative efficiency.
- B. This policy pertains to all employees, Trustees and non-employees traveling on University business regardless of source of funds.
- C. Travel expenses must be approved by a person who has the authority to approve or deny payment of the travel expenses. Delegation of approval authority should not create a situation where an employee is approving the expenses of their supervisor or another employee of equal or higher position without appropriate authorization. Campuses/departments have the discretion to require their employees to obtain preapproval for instate travel. For all out of state and in state with overnight travel pre-approval is required.
- D. All employees are required to obtain approval prior to any international travel. The President will get approval from the Board Chair and the Chancellors from the President.
- E. If travelers are traveling internationally, it is recommended that they fully document their itinerary with their travel office and follow all established rules specific to Export Control. Fully documented travel plans allow the University to provide insurance and other coverage as appropriate.

- F. For both domestic and international travel, the University travel program is to be used wherever possible in order to obtain lowest cost fares; access to airport, hotel and other travel related amenities; and to provide travel emergency support.
- G. Reimbursement for travel under this policy is designed to comply with the accountable plan rules of the Internal Revenue Service (IRS) as contained in Publication 463 "Travel, Entertainment, Gift and Car Expenses". Compliance with the accountable plan rules permits the University to provide reimbursement for business related travel expenses on a non-taxable basis. Employees, and other authorized individuals, who incur travel expenses while conducting official University business may be reimbursed for all reasonable and necessary expenses in accordance with this policy, and the Standards established by the President of the University.
- H. Travelers and management are responsible for ensuring that travel expenses are for valid University business-related purposes; are in accordance with University policies and procedures; and are a prudent and judicious use of University funds.
- I. Employees and non-employees traveling on University business are expected to choose the most economical mode of transportation that meets the traveler's scheduling and business needs and University policy.
- J. All travel expenses incurred by travelers must be substantiated and documented in accordance with University policy, standards, applicable federal and state laws and campus guidelines.
- K. In circumstances where a traveler's expenses have been paid by the University (via Procard/Travel Card, reimbursement, etc.) and a third party for the same travel expenses, the traveler will ensure that the duplicate reimbursement is returned to the University within 30 days of the receipt of the duplicate payment.
- L. Travelers traveling on sponsored funds should follow the most restrictive applicable policy (University policy or sponsor rules).
- M. Approvers are responsible for validating that all expenses comply with University policy and standards, are a prudent and judicious use of University funds, are adequately documented, and are submitted and accounted for in a timely manner. Travelers are responsible for any late fees or items of a personal nature incurred while traveling.
- N. Travel expenses for non-university employees, such as consultants, speakers, lecturers, visiting professors, candidates for positions, and students are reimbursed in accordance with this policy. Reimbursements which exceed the provisions established for employees shall require the advanced authorization of the Vice President or Vice Chancellor for Administration and Finance.

### **III. STANDARDS STATEMENT**

The University recognizes that employees who travel from home on authorized business must forego their living accommodations and may forfeit personal time. Accordingly, the University will assume the cost of appropriate accommodations. However, such accommodations are not intended to be perquisites and the University reserves the right to deny reimbursement of expenses that are considered lavish, extravagant, or are unsupported by required documentation.

#### **Authorization, Approval and Responsibility**

##### **1. President/Chancellor**

It is the responsibility of the President/Chancellor to implement and administer the provisions of the Travel Policy in all areas under his or her jurisdiction. At a minimum, the President/Chancellor shall:

- a. Inform all members of the faculty and administration of their obligations for all employee and student travel expenditures under the control of their respective departments or units.
- b. Issue written instructions relating to the approval and control of travel expenditures.
- c. Establish approval and documentation requirements and allowable cost rules for travel, hotel, and food expenditures.
- d. Designate the campus officer responsible for the control of employee and student travel expenditures.
- e. The Secretary to the Board shall coordinate and issue instructions to the Board regarding Trustee travel and will ensure all such travel is in compliance with University policy.

##### **2. Campus Fiscal Staff**

Authority and responsibility for approval and control of travel by employees may be delegated. The campus is responsible for issuing appropriate delegation authorization. Travel expenses are payable only when required approval(s) are appropriately obtained either by signature or electronically. Employees may not authorize travel or approve travel expenses for themselves, a supervisor or other employees of equal or higher position without appropriate campus authorization.

Accountability for administering the requirements of the travel policy rests with the individual approving the travel. Required documentation of travel expenses will be physically retained or imaged in accordance with the written procedures adopted by the campus, and is subject to audit.

##### **3. Traveler**

A traveler on University-related business is expected to exercise prudent and judicious care when incurring expenses which are necessary, appropriate, and reasonable. Travel arrangements should use the most cost-efficient means available to meet the programmatic requirements of the trip. The traveler is responsible for prompt submission of travel-related expenses and accounting for any advances received.

Travelers are responsible for the expenses incurred and are liable for overpayments that may be discovered in a post-audit review. Discovery of any fraudulent practice by travelers while on authorized University business is cause for dismissal, as well as other consequences that may be required by the University or law enforcement authorities.

#### **A. Training**

Each campus is responsible for providing training and support to the traveler, travel arrangers, and departmental staff responsible and accountable for the travel guidelines. The training program should explain and illustrate current travel procedures and practices, and any changes made to these rules.

Travelers, travel arrangers, and departmental staff responsible and accountable for the travel guidelines are expected to complete the training program and keep themselves current with changes in the guidelines.

#### **B. Rates**

##### **1. Per Diem Meal Allowance**

The Treasurer shall promulgate and keep current a Travel Reimbursement Rate Table showing allowances for meals.

##### **2. Personal Vehicle Use**

Reimbursement for personal vehicle use will be reimbursed at the then current rate established by the United States Internal Revenue Service, which rate shall be deemed to include the cost of fuel and other operating expenses of the motor vehicle. The Treasurer will promulgate changes to vehicle reimbursement rates as necessary.

#### **IV. RELATED PROCEDURES, FORMS, AND OTHER RESOURCES**

Each campus shall establish written procedures to implement these standards. The campus shall provide these procedures to the University Controller. At a minimum, the campus procedures shall contain approval and documentation requirements for:

- A. Authorization to Travel
- B. Prepaid expenses and Cash Advances (if allowed)
- C. Local Travel
- D. Air Travel - Commercial/Foreign/Frequent Flyer Programs
- E. Cancellation Penalties
- F. Ground Transportation - Private Automobile/Rental Cars
- G. Authorized Use of State Vehicles (Where Applicable)
- H. Reporting Car Accidents Related to State Vehicles
- I. Lodging and Meal Guidelines
- J. Miscellaneous Expenses
- K. Travel Expenses of Spouses and Others
- L. Special Travel (Interview/Student/Recruiting)
- M. Travel Expense Report
- N. Required Receipts and Lost Receipts
- O. Commitment to Timely Reimbursement
- P. Foreign Travel