



Policy Name: Travel Policy		
Effective Date: 07/31/2013	Revision Date: 08/04/2015	Department/Area/Division: FN/FA
Department/Area Policy Number: PR-2	Departmental Contact: Kevin Stevens, Director of Procurement Services	

Purpose:

The purpose of this policy is to provide guidance to University of Alabama employees, students, and/or other individuals who travel on official University business. These policies have been developed to ensure compliance with Federal regulations, State laws, and the University’s policies and procedures.

Policy Statement:

This Policy applies to all persons traveling on the University’s expense. When traveling on the University’s expense, travelers should always plan their travel in the manner that will be the most economical to the University. This includes utilizing the most economical route and mode of transportation available and working to obtain the lowest possible rates or fares. This policy has been developed to ensure that individuals traveling for the University do not incur inappropriate or excessive expenses on behalf of the University but also do not inappropriately gain from the University. Exceptions to normal policies may be authorized at the discretion of the Director of Procurement Services and/or the Associate Vice President of Finance with a documented business purpose.

Policy:

2.1 Introduction

2.1.1. Travel Status/Employee Base/Work Location

Employees are in travel status when they leave their base. Base is defined as the employee’s primary residence or work location, whichever is closest to the travel destination. Work location is defined as the institution or office location to which an employee is assigned.

2.1.2. Travel Vouchers

Travel vouchers are the forms used to record all reimbursable travel costs. There are three kinds of travel vouchers: In-State, Out-of-State, and International. The travel vouchers may be found under the [Forms section](#) of the Accounts Payable website.

The total request for reimbursement must be submitted after completion of the trip. Receipts and other documentation of the total costs of the trip (including any prepaid expenses) must be submitted along with the travel voucher. The department submitting the travel voucher should keep copies of all documentation, as well as a copy of the voucher, until payment is made in case questions arise.

The travel voucher must be signed on the line marked "Signature of Claimant" by the traveler. This signature acknowledges acceptance of the terms and conditions of reimbursement.

Travel vouchers must be filed within 60 days of travel. Travel reimbursements submitted subsequent to 60 days after the completion date of the trip will be treated as income subject to withholding according to federal tax regulations. Withholding will be taken from the last paycheck in the month following the quarter in which the reimbursement was made. For example, if a trip concludes February 19, and reimbursement is submitted May 19, the reimbursement will be treated as income and taxes will be withheld from the employee's payroll check paid closest to July 31.

In cases where the department does not wish to cover the entire cost of travel at the time of the initial request for reimbursement, the entire travel package, with all supporting documentation, must still be submitted to Accounts Payable with the initial request for partial reimbursement. If funds become available at a later date, the department may submit a request for additional reimbursement. A copy of the supporting documentation to the original package should also be attached to any subsequent requests for partial reimbursement.

Employees performing consulting or other individual services for which the University does not directly receive the benefit of income should not submit a travel voucher for these expenses.

2.1.3. **Payments using the P-Card**

The University Purchasing Card (P-Card) should be used to pay for conference registration fees, airfare, allowable ground transportation, parking fees, and out-of-state lodging. The P-Card may not be used for personal meals while in travel status, cash, or personal expenses. The P-Card cannot be used to pay for any expenses covered by in-state per diem (lodging, meals, and gratuities). UA students and guests of the University are an exception to this requirement. Please see the [Purchasing Card Services](#) website for further guidance on using the P-Card.

2.1.4. **Documentation of Costs/Approval of Travel Reimbursement**

It is the traveler's responsibility to obtain documentation of the travel costs. After returning from official travel, receipts must be presented for all travel expenses. When receipts are unavailable, the University may consider accepting the following documentation of incurred expenses:

- Canceled check or imaged check copy from bank or online banking system
- Copy of bank statement plus carbon of check from checkbook
- Customer copy credit card slip
- Credit card statement reflecting travel charges
- Bank statement which lists payee and amount

To claim reimbursement for conference registration fees, any conference brochures or other literature documenting the expense, a receipt, including dollar amount and method of payment, or other proof of payment (see the list above) must be submitted along with the travel voucher.

2.1.5. **Approval of Travel Reimbursements**

Supervisor, Dean, Director or Department Head

For UA employee travel, the University requires that travel vouchers be signed by the supervisor (not a designee or stamp) of the employee who is requesting reimbursement for official travel. By signing the expense report, the supervisor is certifying the expenses being submitted are in accordance with the University of Alabama's Travel Policies.

Deans and department heads may establish additional reimbursement approval policies and procedures for accounts for which they are responsible but may not delegate approval authority.

Contract and Grant Funds

Travel reimbursement from contract and grant funds requires a travel voucher signed by the principal investigator or project director officially responsible for the contract or grant account; this person may not defer this responsibility to anyone else. In addition, the travel voucher must be signed by the principal investigator's or project director's supervisor.

Executive Officers

The University President's and Vice Presidents' requests for travel reimbursement must be reviewed and approved by the Vice President for Financial Affairs. Reimbursement requests from the Vice President for Financial Affairs must be reviewed and approved by the President.

2.1.6. **Contract and Grant Travel Reimbursement**

If a University employee's travel is funded by a contract or grant, that employee should obtain guidance from the University's Contract and Grant Accounting office. Reimbursement will be subject to the University's travel policies.

The University's federal contract and grant funds may not, by federal law, be used to make reimbursements for business entertainment expenses incurred during official travel.

2.1.7. **Travel during Sabbatical Leave**

With prior approval from the Provost, travel expenses incurred during a sabbatical leave period may be paid if they are connected to official travel in the performance of University duties.

2.1.8. **Travel Advances**

The University of Alabama does not advance funds for travel expenses to its employees.

2.2. **Out-Of-Pocket Expenses**

2.2.1. **Telephone Calls**

Business-related calls made during travel are allowable. Personal calls made during travel are limited to a reasonable amount.

2.2.2. **Prohibited Expenses**

The University does not reimburse or allow the P-Card to be used for the following:

- Purchases of alcoholic beverages.
- Expenses related to personal travel for side trips.
- Travel expenses incurred by their spouses, companions, or other family members except as stated in Spouse/Family Travel section.
- Medical expenses. However, if during official travel an employee becomes incapacitated by an illness or injury covered by the University sick leave policy, that employee's travel status may be continued.
- Cost of passports, safe charges, in-room movies, and recreational activities (even when such activities are part of a business meeting or conference) and excursions.
- Charges of traffic or parking violations, or other expenses incurred such as lost keys or keys locked in vehicles.

2.2.3 **Special Travel Requirements**

For special travel requirements that are not covered in this Travel Policy, contact the University's Accounts Payable office prior to travel for approval.

2.2.4 **Early Arrival/Early Departure Fees**

If a traveler chooses to arrive early to take advantage of reduced airfare, the traveler must reconcile the standard economy airfare with the reduced airfare, the additional hotel and meal expenses, and any other expenses that were incurred because of early arrival. This reconciliation should be submitted with the travel voucher.

2.2.5 **Trip Modification and Cancellation Fees**

It is the travelers' responsibility to verify flight and hotel arrangements and ensure the schedule and booking are correct. Charges associated with scheduling errors are not allowable. If a traveler chooses to leave early from a trip for personal reasons, the University will not be responsible for any costs associated with the change.

If official travel is interrupted or deviates from the most direct travel routes for reasons of personal convenience, the University will not be responsible for any costs associated with the change.

If conflicting University business or a compelling personal reason (illness, death in the family) requires cancellation of an official trip, credits and refunds should be applied back to the P-Card. Reimbursement may be requested for non-refundable out-of-pocket travel expenses incurred before the cancellation.

To prevent potential reimbursement problems, the department should contact Accounts Payable Customer Service at 348-7377 or via e-mail at acctspay@bama.ua.edu.

2.3 **Transportation – Modes of Travel**

2.3.1. **Taxis**

Taxis may be used when no other, more economical public transportation is readily available. Taxi services may be reimbursed without a receipt.

2.3.2 **Air Travel**

When traveling by commercial airline on official University business, travelers should plan well in advance and obtain the most economical fare available. Only coach/economy fares are allowable. The costs of early boarding fees, seat upgrades, seat selection fees, ticket life insurance and ticket cancellation insurance are not allowable.

Airfare should be purchased using the P-Card. In circumstances where the P-Card cannot be used, a receipt must be submitted with the travel voucher for reimbursement.

If the traveler chooses to leave early from a trip for personal reasons, the flight change fee is not allowable.

2.3.3 **Rail Travel**

Rail fare that exceeds the cost of the 14-day coach/economy airfare will only be reimbursed up to the airfare amount. Receipts, including method of payment, must be submitted with the travel voucher. Rail fare may be paid with the P-Card provided that is it the most economical means of transportation.

2.3.4. **University Owned Automobile Transportation**

The University maintains a fleet of sedans and vans that employees and students may use for official University travel. University-owned vehicles are available on a first-come, first-serve basis to properly licensed adults who are employed by or enrolled in the University. A valid driver's license and current [Motor Vehicle Record \(MVR\)](#) are required. All drivers under the age of 25 are required to complete the "Alive at 25" program, a 4 hour course emphasizing responsible behavior and defensive driving techniques. Contact Fleet Services at 348-4800 or email fleet@bama.ua.edu to register for the free "Alive at 25" course.

Vehicle reservation forms are available on the [Fleet Services website](#). Vehicles can be also reserved by contacting Fleet Services at 348-4800 or email fleet@bama.ua.edu. Authorized travelers may use a University gasoline credit card to buy fuel for University vehicles only when on official business.

2.3.5. **Privately Owned Automobile Transportation**

Private automobiles may also be used for official University travel. Official travel will be reimbursed at the current federal mileage rate. The University will reimburse the round-trip mileage between the traveler's base (see 2.1.1 Travel Status/Employee Base/Work Location) and destination or for the actual miles traveled from origin to destination and back, whichever is less. The mileage between a residence and official travel station is not reimbursable. Current mileage rates are maintained on the [Accounts Payable](#) website.

When two or more passengers travel in one private automobile on official University business, only one may claim reimbursement for mileage.

When University-owned or private automobiles are used for official travel, any parking and/or toll charges incurred are allowable. Valet parking is only allowed

when no other option is available. An explanation for valet parking will be required with the Travel Voucher or P-Card documentation.

Airfare-In-Lieu of Mileage

Reimbursement for round trip mileage cannot exceed the cost of a round-trip flight. Reimbursement will be made at the current mileage rate or the lowest discounted airfare whichever is lower. This is called airfare-in-lieu of mileage.

Travel between Tuscaloosa and Birmingham

If a personal vehicle is used to drive to the Birmingham airport for a flight or to pick up an official University guest, reimbursement will be at the authorized per mile rate. The number of miles allowed to the Birmingham airport from Tuscaloosa is 60 miles one way.

Travel within Tuscaloosa

Travel within Tuscaloosa city limits should be submitted on a travel voucher to claim reimbursement. Travel to/from a work location may not be reimbursed. The voucher must include the date, destination, and reason for the trip, along with the recorded mileage.

For frequent local travel, claims should not be submitted on a per-trip basis. Rather, a mileage log should be kept and claims submitted at appropriate intervals. The mileage log must be submitted with the travel voucher.

Under normal circumstances, intra-campus travel will not be reimbursed. However, if extenuating circumstances exist, documentation of these circumstances must be submitted with the travel voucher.

2.3.6. **Rental Vehicles**

The University will reimburse the cost of renting a car and automobile related expenses if use of the rental vehicle is the most economical mode of transportation. Travelers must provide a written business purpose on the travel voucher documenting why it was necessary to rent a vehicle. The University does not accept transportation for sight-seeing as justification for renting a vehicle. The University will not reimburse the cost of luxury or specialty vehicles unless a documented business purpose exists for the rental of these vehicle classes.

Rental vehicles should be secured through the current approved contract. Renting a vehicle through this contract not only assures a contracted price but also provides for liability coverage.

The receipt and rental agreement as well as any gasoline receipts must accompany the travel voucher or the P-Card Documentation. If a vehicle is being used for both personal and University travel, note the proportion of personal use on the voucher. The University will only pay for official business.

Anytime a vehicle is rented, The University of Alabama should appear somewhere on the rental agreement so both the driver and vehicle are covered by the University's self-insurance program and excess liability insurance. If the rental agent cannot or is unwilling to add The University of Alabama on the rental agreement, as

requested by the University's insurer, please write "Rented on behalf of The University of Alabama for Reimbursable Business Travel" and ask the rental agent to initial the agreement. The University's liability insurance program is self-insured and the Alabama Department of Public Safety has issued a self-insurance certificate as authorization to serve as a substitute of traditional liability insurance. The University does purchase comprehensive and collision insurance for damage to vehicles rented at destination only. Consequently, the traveler should **NOT** purchase insurance from rental car agencies. The University's coverage has a deductible of \$1,000 on collision. Should the rental car agency request insurance verification, please provide them a copy of our [Self-Insurance Authorization Certificate](#).

The purchase of insurance is allowed when an automobile is rented outside of the United States. The purchase of insurance is also allowed in situations where non-employees are acting as volunteers or contracted parties are providing a service to the University, and the rental car expense is reimbursed by the University.

Prior to leaving the rental car location, the vehicle must be inspected and any damage is to be noted on the rental agreement and acknowledged in writing by a representative of the rental car company. When returning the vehicle, the vehicle should be inspected and if any damage was sustained while in the possession of the renter, an accident report should be filed with the rental car company and a copy provided to Risk Management.

2.4 In-State Travel

2.4.1. Reimbursement for Travel

When a University employee travels within the state of Alabama on official University business, the employee is reimbursed on a per diem basis for expenses other than transportation in accordance with the per diem regulations in the Code of Alabama 1975, 36-7-20 through 36-7-23, as amended. Current per diem rates are maintained on the [Accounts Payable](#) website.

Note: In-state travel for non-employees is reimbursed as actual cost pursuant to out-of-state travel limits and guidelines.

Overnight Stay Required

When an employee's official travel requires an overnight stay, the per diem reimbursement for each day or portion of a day will be at the current per diem rate. Employees within reasonable travel distance from their base are expected to return to base. Individual circumstance will determine what is reasonable, but generally a trip of 100 miles or less one-way may not require an overnight stay. If an overnight stay is necessary for travel less than 100 miles, a business purpose statement is required on the travel expense voucher detailing how the overnight stay meets the goals and mission of the department.

No Overnight Stay Required

When an employee's official travel does not require an overnight stay, the University will reimburse that employee for meals depending upon the length of the employee's travel as established by Code of Alabama 1975, 36-7-20.

No travel allowance shall be paid for a trip of less than six hours duration. For travel of more than six hours which does not include an overnight stay, the University will reimburse that employee for a meal allowance according to the current per diem rates.

Restrictions

Under no circumstances will an employee be paid an overnight travel allowance at the official station, base or primary residence. No meal allowance will be paid if the traveler remains in the city where his/her home or base is located.

In-State travel expenses covered by per diem cannot be charged to the P-Card.

Waiving Per Diem

Only an employee can decide to waive per diem. A University department cannot force an employee to waive per diem. An employee who does not wish to be reimbursed for meal expenses incurred while traveling should attach to his or her travel voucher a signed statement waiving the meal allowance. When an employee's travel expenses are less than the per diem allowance, the employee may choose to be reimbursed for the actual cost of travel. In this case, a signed statement waiving the per diem allowance should be included with the travel voucher.

2.4.2. Travel Voucher Documentation

Requests for reimbursement for in-state employee travel must be submitted on a travel voucher. The In-State Travel Voucher may be found under the [Forms section](#) of the Accounts Payable website.

Receipts for items covered by per diem do not need to be submitted with the travel voucher. The overnight per diem allowance covers lodging, meals, and gratuities. Partial day per diem allowance covers meals and gratuities.

2.5 **Out-of-State Travel**

Note: In-state travel for non-employees is reimbursed as actual cost pursuant to out-of-state travel limits and guidelines.

2.5.1. Lodging

Accommodations should be prudently planned, so the best interests of The University of Alabama are served at the most reasonable cost. Any lodging rate over \$250 a night before tax requires written explanation from traveler and approval from Dean, Department Head or Budget Manager (unless the folio or other documentation indicates the rate was a conference rate).

The P-Card should be used to pay for room & tax charges. If using a personal credit card as method of payment supporting documentation is required to verify a personal card was used and not the P-Card.

An itemized folio is required to substantiate the lodging expense. Credit card receipts are unacceptable. The dates of occupancy, the number of nights, and the total amount charged for lodging must be indicated on the folio.

2.5.2. **Meals**

Meals for travel out-of-state on official University business are reimbursed at the actual cost of the meals including gratuities up to \$45.00 a day without receipts or up to \$75.00 a day with itemized receipts for the entire \$75.00. The amount per day is not a per diem or a given reimbursed amount. Actual cost must be submitted on the travel voucher even if the cost went over the per day maximum.

Personal meals while in travel status are not allowable on the P-Card. Meals with a documented business purpose are allowed on the P-Card subject to the conditions regarding business entertainment included in the [UA Spending Policy](#).

In accordance with federal tax regulations, meal expenses incurred during Out-of-State travel not requiring an overnight stay are treated as income subject to tax withholding.

2.5.3. **Gratuities**

Gratuities paid to food servers, taxi drivers, room cleaning staff, etc. deemed by administration to be reasonable and necessary are allowable. A gratuity of 20% is the generally accepted amount, but there may be cases in which 20% is exceeded. Gratuities exceeding 25% will require the next level of approval acknowledgement.

2.5.4. **Baggage Handling**

Baggage handling expenses will be reimbursed if they are incurred when traveling to or from the place of lodging or when traveling to or from the airport or train station.

2.5.5. **Travel Vouchers**

Requests for reimbursement for out-of-state travel must be submitted on an out-of-state travel voucher. The Out-of-State Travel Voucher may be found under the [Forms section](#) of the Accounts Payable website.

Receipts and other documentation of the total costs of the trip must be submitted along with the travel voucher.

There may be situations where an employee's official University travel consists of both in-state and out-of-state business. In these cases, if the business conducted within the State of Alabama requires less than six hours, all expenses should be submitted on an out-of-state travel voucher. If the business conducted within the State of Alabama requires more than six hours, an in-state travel voucher should be used for the expenses related to the in-state travel. An out-of-state travel voucher should be submitted for the remaining expenses beginning at the last point of official business within the state.

2.6 International Travel

2.6.1. **Reimbursement for Travel**

Travel is considered international when it occurs anywhere outside the United States of America, the District of Columbia, Puerto Rico, or Canada.

International travel is subject to the out-of-state policies for meals and lodging included in Sections 2.5.1 and 2.5.2 of this policy. In the case that the U.S. Department of State Foreign Per Diem rates allow for a higher maximum amount for actual costs of meals and lodging, travelers may use the foreign per diem rates. Foreign per diem rates are revised monthly, and payment will be made at the rates effective during the actual days of travel. Current and previous Foreign Per Diem rates can be found on the U.S. Department of State [website](#).

The maximum amounts for out-of-state and foreign per diem rates apply both to expenses paid by P-Card and those paid out-of-pocket and submitted for reimbursement. Travelers may be reimbursed for actual costs of meals (including tips) up to either the out of state limits or the Foreign Per Diem rates, with itemized receipts. Because taxes and incidentals are included in the lodging and meal prices used to determine the foreign per diem rates, tax and incidental expenses may not be reimbursed separately.

P-Card transactions processed through another country will be subject to an international transaction fee imposed by the bank. No documentation will be required for these fees.

All other guidelines governing Out-of-State travel also govern international travel.

2.6.2. **Travel Approval for Contract or Grant Funds**

Before using federal contract or grant funds to travel internationally, employees must review the terms and conditions of the grant to verify the sponsor's requirements in regard to international travel. Some federal agencies, in addition to requiring the use of American carriers and economy class tickets, require prior approval for each foreign trip—even if it was included in the approved budget.

Travel may be charged to a grant or contract at the lower of the amount allowed by the University or the amount allowed by the funding agency. The employee's department may agree to be charged for the difference if the amount allowed by the funding agency is lower.

2.6.3. **Travel Vouchers**

Requests for reimbursement for international travel should be submitted on an international travel voucher. The International Travel Voucher may be found under the [Forms section](#) of the Accounts Payable website.

An itemized folio is required to substantiate lodging expenses.

All costs listed on the travel voucher must be recorded in U.S. Currency and the exchange/conversion rate stated on the voucher. Currency exchange fees may be claimed only when you are required to convert to/from U.S. currency. You may not claim reimbursement for losses due to currency conversion.

Note: American Express Corporate Card charges are converted by American Express to U.S. dollars and cents, and the exchange rate noted. Other major credit card companies convert foreign currency charges to dollars and cents but do not always show the exchange rate.

2.7 Faculty and Staff Retreats

2.7.1. Introduction

Departments planning retreats should contact [Accounts Payable](#) for detailed instructions regarding retreat planning and expenditure approval.

2.7.2. Agenda and Participant List

A retreat agenda, along with a list of all retreat participants and speakers/trainers, must be included with the reimbursement form(s) or P-Card documentation. This information serves as documentation of group expenditures.

2.7.3. Reimbursement for Retreats

Travel expenses, including the actual cost of transportation, lodging, meals, and miscellaneous expenses, incurred by employees while participating in a University of Alabama retreat are considered reimbursable employee travel expenses.

In-State Retreats

Travel expenses for in-state retreats will be reimbursed in the same manner as other in-state travel expenses if participants incur out-of-pocket expenses for food, lodging, and gratuities.

Reimbursement for lodging, meals, and other services will not be made to retreat participants when all expenses and gratuities are paid directly by the retreat organizer to the vendors furnishing the accommodations, meals, and services. In such cases, participants are not eligible for per diem reimbursement.

Out-of-State Retreats

Travel expenses for out-of-state retreats will be paid in the same manner as other out-of-state travel expenses if participants incur out-of-pocket expenses.

Non-Travel Expenses

Non-travel expenses, such as class materials or conference room fees, are not subject to state per diem restrictions and may be claimed for reimbursement or paid by P-Card.

2.8 Non-Employee Travel

2.8.1. Professional Services/Independent Contractor

If a professional service agreement provides for a fee plus travel expenses, reimbursement is made according to the agreement signed by the parties but may not exceed the limits stated in Section 2.5, Out-of-State Travel, above. Please see the Professional Services Policy on the [Professional Services](#) website for guidance in regard to Professional Services.

2.8.2. Volunteers

Individuals who perform services for the University of Alabama without receiving compensation for those services are considered volunteers.

Eligibility Requirements

Volunteers are eligible for actual travel expense payments pursuant to out-of-state travel limits and guidelines when they meet all of the following three conditions:

- They are traveling at the specific request of the University on official University business.
- They do not receive compensation from any source for performing this service for the University.
- They are not employees of The University of Alabama or of any other state entity that would subject them to state per diem regulations

Reimbursement for Volunteer Travel

Requests for travel expense reimbursement for volunteers should be submitted to Accounts Payable using the MDV by the department for which the service was performed. The MDV may be found under the [Forms section](#) of the Accounts Payable website.

The service performed by the volunteer should be described in detail and the volunteer's eligibility for reimbursement established on the MDV. It should be clearly stated on the voucher that no fee for services is being paid.

An itemized record and all receipts for the actual transportation, lodging, meals, and miscellaneous expenses incurred by the volunteer should be submitted with the MDV.

2.8.3. **Prospective Employees**

It is the policy of the University to invite prospective faculty or staff to visit the campus. The prospective faculty or staff member may invite his/her spouse/companion to accompany him/her on the campus visit. Travel for prospective employees is paid as actual cost pursuant to out-of-state travel limits and guidelines.

2.8.4. **Spouse/Family Travel**

Approval for Payment

The University is not responsible for travel expenses incurred by spouses/companions or other family members. However, in some cases approval may be granted to pay these expenses from a foundation account.

Taxation

Per IRS regulations, the value of the travel provided for an employee's spouse is taxable income to the employee unless there is a valid business purpose for the spouse's travel.

In order to document a business purpose, the following information must be submitted for payment of the spouse's expenses:

- What business function did the spouse serve? (Agenda of activities, functions attended, duties performed, etc.)
- How did the University benefit by the spouse's presence on the trip?
-

The value of the spouse's travel is taxable income to the employee, subject to tax withholding if no business purpose is documented. Withholding will be taken from

the last paycheck in the month following the quarter in which the reimbursement was made.

The above guidelines for taxation apply not only to spouses but also to any family member or companion traveling with an employee.

2.8.5. **Stay with Family**

The University does not reimburse for stays with family. However, the traveler can take the host and/or hostess out for a dinner not to exceed \$25 per person in lieu of lodging expense. An itemized receipt must accompany the expense report regardless of amount.

2.9 Relocation Expenses

See [UA Spending Policy](#) for guidance on Relocation Expenses.

Definitions:

Other Department and/or Divisions:

This policy applies to all areas and departments within the University of Alabama and any persons traveling on official University business.

References:

For further guidance and references, please see the [Accounts Payable](#) website.

Office of the Vice President of Financial Affairs:

Approved by: Duna Skeith

Date: August 5, 2015