

## CHAPTER 5: TRAVEL

1. Policy
2. Travel Authorization
3. *Travel Advance*
4. Allowable Expenses While In Travel Status
5. Non-Allowable Travel Expenses While in Travel Status
6. Certification and Approval
7. Reimbursement Requirements
8. Payment of Travel Expenses
9. Special Situations

### 5.1 POLICY

This Policy sets forth allowable travel expenses that *Employees* and *Students* may be reimbursed for while in *Travel Status*. This Policy shall also be used to reimburse *Non-employees* for travel related expenses. This policy applies regardless of the sources of funding used to pay for the travel. All *Employee* travel, including group travel for athletics and group travel for *Student* accompanied by an *Employee*, that are required to use the *Travel and Expense Management System (TEM)*, shall be processed through the *TEM*. All *Student* travel, not accompanied by an *Employee* and all *Employee* travel that are not required to use *TEM* shall be processed using the University's paper based Travel Authorization/Travel Expense (TA/TE) Report process.

#### 5.1.1 Reimbursement

A traveler may be reimbursed for travel expenses under this Policy only if the traveler is in *Travel Status* or meets the criteria in one of the special situations described in section 5.9 of this Policy and the travel expenses meet all of the following criteria:

- i. Is for official Mines' Business - travel shall be for the benefit of Mines regardless of the funding source;
- ii. Are reasonable under the circumstances;
- iii. Is only for the time period necessary;
- iv. Is completed using the most economical means available;
- v. Is supported by adequate documentation and is approved by the appropriate *Approving Authority* as required by section 5.1.3 of this Policy; and
- vi. *Cash Advances* and *Travel Authorization/Expense Reports* are settled as required by Section 5.7 of this Policy.

#### 5.1.2 Traveler's Responsibilities

A Traveler shall:

- i. Be responsible for controlling expenses at a reasonable level and ensuring that Mines receives adequate value for the amounts expended;
- ii. Identify expenses incurred for the benefit of Mines while in *Travel Status* and request an advance or *Reimbursement* for only those expenses;
- iii. Submit necessary and adequate documentation of the travel expenses to the *Approving Authority*;

- iv. Prepare and submit *Travel Authorization/Expense Reports* in accordance with section 5.7 of this Policy; and
- v. For *Employee* travel, prior authorization is required by the *Approving Authority* and the *Employee* shall complete a *Travel Authorization/Expense Report*.

### 5.1.3 Approving Authority's Responsibilities

The *Approving Authority* shall:

- i. Be a responsible administrator assigned responsibility to authorize travel expenditures for an *Organizational Unit*;
- ii. Review and approve the expenses claimed by a traveler and authorize a *Cash Advance* or *Reimbursement* for only those expenses incurred for *Official University Business*;
- iii. Ensure that all costs claimed for *Reimbursement* by a traveler comply with Financial Policy 2-1;
- iv. At their discretion, require documentation, in addition to the documentation prescribed by this Financial Policy, deemed necessary or advisable by the *Approving Authority* in connection with the authorization and approval of expenses; and
- v. Not approve expenses for themselves or for an individual to whom they report to either directly or indirectly.

## 5.2 TRAVEL AUTHORIZATION

The *Employee* and *Student* traveler shall obtain prior authorization for all *Official University Business* travel from the appropriate *Approving Authority*. A *Travel Authorization Report* shall be used when the traveler is in *Travel Status*. If the appropriate prior authorization is not obtained, the traveler may not be reimbursed for the travel.

### 5.2.1 Travel Authorization When Charged to Federal Sponsored Research

The *Employee* and *Student* traveler shall obtain prior authorization for all *Official University Business* travel from the appropriate *Approving Authority*, including the Office of Research Administration, for all international travel charged to a federal sponsored research. The *Employee* traveler shall complete a *Travel Authorization/Expense Report* prior to travel. If the appropriate prior authorization per this section is not obtained, the traveler may not be reimbursed for the travel.

## 5.3 TRAVEL ADVANCE

### 5.3.1 Eligibility

Under certain circumstances, *Employee* and *Student* travelers may receive a *Cash Advance* to support out of pocket related expenses associated while in *Travel Status* on *Official University Business*. An *Employee* or *Student* may receive a *Cash Advance* for:

- Individual travel; or
- Group travel involving Athletics or *Students*.

### **5.3.2 Amount of Advance**

The amount of the *Cash Advance* for an individual travel shall be computed using the applicable per diem rates and other allowable estimated out of pocket amounts. A *Cash Advance* for individual travel shall not exceed \$1,500 without prior approval by the University Controller.

The amount of a *Cash Advance* for group travel is limited to \$1,500 times the number of travelers and the *Cash Advance* for group travel shall only be given to an *Employee* who is going on the trip. An *Employee* receiving a group *Cash Advance* has the same responsibilities as if that *Cash Advance* had been received for individual travel.

### **5.3.3 Approval**

*Cash Advances* provided to an *Employee* requires completion of a *Travel Authorization/Expense Report*.

### **5.3.4 Settlement of Advance**

Upon completion of travel, a traveler shall settle their *Cash Advance* by following the requirements for timing, content, and receipts set forth in section 5.7 of this Policy. The traveler shall reimburse the University at the time the completed and approved *Travel Authorization/Expense Report* is submitted to the Controller's Office to the extent that the amount of a *Cash Advance* received by the traveler pursuant to this section exceeds the actual expenditures for reimbursable items in section 5.4 of this Policy.

## **5.4 ALLOWABLE EXPENSES WHILE IN TRAVEL STATUS**

A traveler in *Travel Status* shall be reimbursed for the items set forth in this section, if all other requirements of section 5.1.1 of this Policy are met.

### **5.4.1 Lodging**

The *Approving Authority* shall determine reasonable costs of the lodging based on the business needs of the traveler and the individual *Official University Business* trip. The traveler shall be reimbursed for the actual cost of reasonable lodging and shall submit itemized receipts as documentation of the expense. When a double hotel room is occupied by the business traveler and others whose attendance does not constitute a business purpose, the University will pay the single room rate, if applicable. Single-room occupancy rate must be indicated on lodging receipt.

### **5.4.2 Meals and Incidental Expenses**

Any meals reimbursed while in *Travel Status* shall be reimbursed using the University's approved per diem amounts. If a meal is included in a conference fee, is provided with the cost of lodging, or through some other means, a traveler shall not request *Reimbursement* for the per diem amount related to the provided meal. The University's approved per diem amounts are based on the location of the traveler for each day of the trip.

#### **5.4.2.1 Meals for Days Traveler Departs and Returns**

Except for the first and last day of travel, a traveler may claim up to the applicable daily per diem for each full day of travel. Expenses on the first day of travel will be reimbursed based on 75% of the destination city's per diem rate and on the last day based on 75% of the departing city's per diem rate. Under no circumstance shall a traveler request *Reimbursement* for more than the applicable per diem rate.

#### **5.4.2.2 Group Meals for Athletics and Academic Field Sessions**

Meals incurred while in *Travel Status* for athletic teams or academic field sessions where a group meal is provided to the *Student/athletes* may include both the *Employee* and the *Student/athletes*. Such meals shall be based on actual costs incurred for the meal. *Employees'* whose meals are provided as part of the group meal are not eligible for a per diem *Reimbursement* for those meals.

### **5.4.3 Transportation**

A traveler shall be reimbursed only for the most cost beneficial method of transportation available to the traveler that satisfactorily accomplishes *Official University Business* as determined by the *Approving Authority*. *Reimbursement* shall be limited to the actual cost of commercial transportation. A traveler requesting *Reimbursement* shall submit receipts in accordance with section 5.7.4 of this Policy.

#### **5.4.3.1 Rental Vehicles - Employees**

The *Employee* shall be reimbursed for the most cost beneficial rental car needed to accomplish *Official University Business* as determined by the *Approving Authority*. To mitigate risk, travelers shall only rent vehicles with the *OneCard* or the University issued travel individual liability card and shall use the approved car rental companies and appropriate contract code found on the Controller's Office web site, when available. Itemized receipts from the rental car agency shall be required for *Reimbursement* in accordance with section 5.7.3 of this Policy. For all domestic rentals of vehicles, the traveler shall decline all insurance. CDW (Collision Damage Waiver)/LDW (Loss Damage Waiver)/theft insurance is always provided at no cost to traveler by the rental agency when renting with the University's *OneCard* or University issued travel individual liability card from contract rental agencies using the appropriate contract code in the U.S. Therefore, this insurance should always be declined. If an approved car rental company is not available, the traveler may rent a vehicle from any available car rental agency and may purchase and be reimbursed for the additional insurance. The traveler is required to certify that an approved car rental agency is not available. For International rental of vehicles, the traveler should purchase additional rental vehicle insurance.

#### **5.4.3.2 Rental Vehicles – Non-employees**

The *Non-Employee* shall be reimbursed for the most cost beneficial rental car needed to accomplish *Official University Business* as determined by the *Approving Authority*. The *Organizational Unit* is encouraged to have the *Non-Employee* use an approved car

rental company in order to receive reduced rates. As the *Non-Employee* is not covered by the additional insurance coverage, the additional insurance can be purchased and will be reimbursed.

#### **5.4.3.3 Mileage for Personal Vehicles**

A traveler shall be allowed mileage *Reimbursement* for each mile actually and necessarily traveled on *Official University Business* using the traveler's personal vehicle at the statutory rate provided in *TEM* or on the Controller's Office web site at the time of travel. All requests for mileage *Reimbursement* shall be submitted on a *Travel Authorization/Expense Report* when in travel status or on a *Voucher Request* for same day travel. A traveler normally shall be reimbursed at the mileage rate designated for two-wheel drive vehicles. A traveler shall be reimbursed at the mileage rate designated for four-wheel drive vehicles only when the use of four-wheel drive is necessary because of road, terrain, or adverse weather conditions and requires prior approval by the *Approving Authority*. Prior approval obtained for four-wheel drive shall be submitted with the *Travel Authorization/Expense Report*. Allowable miles are those driven in excess of the normal round-trip commute to primary work location—regardless of type of transportation used for normal commute. Mileage to/from the traveler's destination(s) that are 100 or more miles shall be documented using an Internet mapping tool (e.g. MapQuest) and included with the *Travel Authorization/Expense Report*.

#### **5.4.3.4 Travel to and from Denver International Airport (DIA)**

For travel to and from DIA, the traveler shall be reimbursed a maximum of 40 miles one way/80 miles round trip. The traveler does not need to provide documentation of the actual miles driven. For travel to and from DIA on the weekends, the traveler shall be reimbursed for the actual miles traveled between the traveler's residence and the airport without the requirement to deduct the traveler's base commuting miles. The traveler shall provide documentation of the actual miles driven if the total miles per round trip are 100 or more.

#### **5.4.3.5 Airfare**

All travel shall be completed using the most economical means available that will satisfactorily accomplish *Official University Business* using any appropriate source of funds. The traveler may request *Reimbursement* for business class travel for international flights when the travel is more than 9 hours of non-stop air travel and requires prior approval from the *Approving Authority*. The traveler may request *Reimbursement* for economy plus travel when the travel is more than 3 hours non-stop air travel and required prior approval from the *Approving Authority*. Seat charges or early boarding charges less than or equal to amounts established in the travel FAQ located on the Controller's Office website are allowable.

Travelers are not required to use a travel agency to book airline tickets if the total airfare is less than \$1,000. A University approved travel agency is required to be used if the total airfare is \$1,000 or greater unless the traveler can obtain a lower airfare by booking the travel on their own. The traveler must provide an airfare quote obtained from an approved travel agency at the same time the airfare is booked to document that a lower airfare was obtained. If appropriate documentation is not provided, the traveler may not

be reimbursed for the airfare. Travelers who fly internationally on a frequent basis that are very knowledgeable of the federal airline travel requirements can request an exemption from the requirement to use an approved travel agency. If a traveler chooses to book their own airfare, the traveler will not be reimbursed for the cost of the airfare until the travel is completed. If a traveler chooses to book their own airfare and for whatever reason, the trip is delayed, postponed, or canceled and airfare credit is received, the traveler will not be reimbursed for the airfare or any associated change fees until the airfare credit is used for University Business at a later time. When using a University approved travel agency, the airfare shall be charged to the University's corporate liability card on file with the travel agency. Airline change fees are reimbursable to the traveler only if travel plans are changed for *Official University Business* reasons. The business purpose for the change in travel plans shall be included on the *Travel Authorization/Expense Report*. Any cancellation or change fees are the responsibility of the traveler if the charges are a result of a personal nature.

#### **5.4.3.5.1 Airfare Charged to Federally Sponsored Research Projects**

For airfare charged to federally sponsored research projects, the traveler shall comply with the following restrictions in addition to the restrictions identified above:

- Compliance with the Fly America Act found at 41 CFR Parts 301-10.131 through 301-10.143 and Open Skies Agreement for all international travel.
- Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:
  - (i) Require circuitous routing;
  - (ii) Require travel during unreasonable hours;
  - (iii) Excessively prolong travel;
  - (iv) Result in additional costs that would offset the transportation savings; or
  - (v) Offer accommodations not reasonably adequate for the traveler's medical needs. The non-Federal entity must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases.

#### **5.4.3.5.2 Baggage Fees**

A traveler may be reimbursed for reasonable baggage fees if not included as part of the airfare. Charges for excess baggage are reimbursable only when the traveler is transporting University materials or when the extended period of travel necessitates excess personal baggage. A traveler requesting reimbursement shall submit receipts in accordance with section 5.7.3 of this Policy.

#### 5.4.4 Gratuities/Tips

A traveler cannot claim *Gratuities/Tips* as a separate item on a *Travel Authorization/Expense Report*. *Gratuities/Tips* paid to porters, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in are included as part of the per diem and incidental expenses rates and are therefore non-reimbursable. *Gratuities/Tips* paid in conjunction with meals are included in the per diem rates and are therefore non-reimbursable. *Gratuities/Tips* paid in connection with ground transportation expenses should be included as part of these expenses and shall not exceed 20% of the associated fare.

#### 5.4.5 Other Allowable Expenses While In Travel Status

In addition to lodging, meals, and transportation, the actual expenses identified below, incurred as a part of approved travel, are allowable if necessary to complete *Official University Business*. See Section 5.7 for receipt requirements.

- Camping site fees paid for a commercial camp ground or a state or national park;
- Commercial ground transportation, including *Gratuities/Tips*;
- Fees to obtain a visa/immunizations if required as part of travel for *Official University Business*;
- Fees to purchase traveler's checks or transaction charges for the use of the University's OneCard or the University issued travel individual liability card;
- Foreign currency exchange rate fees. Foreign currency transactions shall be reimbursed at the USD equivalent rate in place as of the first Monday of the travel;
- Laundry/Cleaning services – if the traveler is on *Official University Business* for six days or more;
- Parking fees;
- Telephone, fax, internet access, and other similar miscellaneous business expenses incurred for *Official University Business*; and
- Toll road charges.

#### 5.4.6 Non-Business Days

Weekends, holidays, and other necessary standby days may be counted as business days only if they fall between business travel days. If they are at the end of a traveler's business activity and the traveler remains at the business destination for non-business reasons, *Reimbursement* is not allowed for the additional days.

[Summary of Allowable Expenses in Travel Status on next page]

#### 5.4.7 Summary of Allowable Expenses While In Travel Status

Rate	Rate	Receipt Required?
Lodging	Actual	Yes
Meals and Incidental Expenses (M&IE)	Per Diem Rate	No
Commercial ground Transportation (including <i>Gratuities/Tips</i> )	Actual	Yes, if \$50 or higher
Rental Vehicle	Actual	Yes
Mileage for Personal Vehicles	See Controller's Office web site	No
Airfare	Actual	Yes
Other Allowable Expenses	Actual	Yes, if \$50 or higher
<i>Gratuities/Tips</i> Included as part of M&EI	Not Allowed	N/A

#### 5.4.8 Appropriate Source of Funds

Allowable expenses under this section shall be charged to the most appropriate *Index* in the finance system. If otherwise allowable expenses are determined to be unallowable using a particular *Index*, such as sponsored research projects or gift funds, the *Employee* and *Approving Official* shall identify other appropriate *Index(s)* to charge the expenses.

#### 5.5 UNALLOWABLE TRAVEL EXPENSES WHILE IN TRAVEL STATUS

A traveler shall not be reimbursed for the following expenses while in *Travel Status*:

- Alcoholic beverages;
- *Entertainment expenses*;
- Personal expenses incurred during travel that are primarily for the benefit of the traveler and not directly related to *Official University Business*;
- Political activities;
- Traffic fines and parking tickets; and
- Certain insurance coverage - The cost of additional or other types of coverage shall not be reimbursed, including without limitation, expenses paid by a traveler for the following:
  - Collision damage waiver or loss damage waiver for rental vehicles, unless it is for international travel;
  - Supplemental liability insurance on rental vehicles;
  - Additional liability insurance for rental vehicles;
  - Personal accident insurance on rental vehicles;
  - Personal travel insurance;
  - Trip cancellation insurance; and
  - Supplemental life insurance for airline or common carrier travel.



## 5.6 CERTIFICATION AND APPROVAL

### 5.6.1 Approval

For all travel *Reimbursements*, the *Approving Authority* shall approve the *Travel Authorization/Expense Report*. By submitting the *Travel Authorization/Expense Report* for approval, the traveler is certifying the following:

"I certify that the statements in this report are true and correct in all respects; that payment of the amounts claimed herein has not and will not be reimbursed to me from any other source; that travel performed for which a *Cash Advance* or *Reimbursement* is claimed was performed by me while on *Official University Business* and that no claims are included for expenses of a personal or political nature or for any other expenses not authorized by these Policies; and that I actually incurred or paid the operating expenses of the motor vehicle for which *Reimbursement* is claimed on a mileage basis. Further, I hereby authorize the University to deduct from my pay any amount paid to me in excess of my authorized expenses as provided by this Policy."

## 5.7 REIMBURSEMENT REQUIREMENTS

### 5.7.1 Timing

A completed, approved, and submitted *Travel Authorization/Expense Report* (TA/TE) form should be sent to the Controller's Office within 20 working days of completion of travel to allow for proper and timely recording of expenses, unless otherwise provided under this Policy. Any *Reimbursement* submitted after 60 days of the completion date of the travel will be treated as taxable income and the total amount of the reported *Reimbursement* shall be included in the *Employee's* W-2 for that calendar year. A *Travel Authorization/Expense Report*, for otherwise allowable reimbursable expenses, not completed, approved, and submitted to the Controller's Office within six months of the completion date of the travel will not be processed and the traveler will not be reimbursed.

### 5.7.2 Unsubstantiated *Reimbursements*

The University will report as additional W-2 income, to an *Employee*, the *Reimbursement* of any expenses approved by the *Approving Authority* that is not substantiated by an appropriate receipt or adequate explanation. If a traveler has inadvertently lost a receipt, the traveler shall complete and submit a lost receipt form. The *Approving Authority* shall determine whether or not the *Employee* will be reimbursed for the expenses associated with the lost receipt.

### 5.7.3 Receipts

Receipts are required for lodging, rental vehicles, airfare, and any charges on the University's *OneCard/Procurement Card*, regardless of the amount. Such receipts shall be detailed receipts and shall include the date of service. Receipts for out of pocket costs are not required for any expenses for which the individual charge is less than \$50. Non-specific charge card transaction slips or credit card statements documenting the vendor and amount paid may be accepted as proper documentation except for lodging, rental vehicles, group meals, meals as part of an *Official Function*, and airfare charges.

In extenuating circumstances, the *Approving Authority* may waive the requirement for a receipt upon receipt of a written certification from the traveler that includes the cost incurred, and provides the reason why a receipt was not obtained/available. The *Approving Authority* may establish alternative documentation requirements for travel to certain locations where compliance with the receipt requirement is determined to be impractical by the *Approving Authority*, and the Controller concurs (e.g., Foreign Travel, group travel, etc.)

## **5.8 PAYMENT OF TRAVEL EXPENSES**

### **5.8.1 Electronic Reimbursement**

At the Controller's Office discretion, a traveler shall be reimbursed for *Cash Advances* or expenses claimed on the *Travel Authorization/Expense Report* or TA/TE form by direct deposit using Electronic Funds Transfer or by a University check.

### **5.8.2 Corporate Liability Cards**

The University may utilize any corporate liability card program that meets their business needs, and create or adopt rules and procedures related to the required campus use of that card program.

## **5.9 SPECIAL SITUATIONS**

### **5.9.1 Travel Type Charges When Not in Travel Status**

*Employees* will not be reimbursed for per diems and/or lodging charges when not in *Travel Status*.

### **5.9.2 Travel to a Temporary Work Location**

A traveler may be reimbursed for transportation expenses to a *Temporary Work Location*, regardless of distance, only if the temporary work location is in the same trade or business as the traveler's regular work location.

#### **5.9.2.1 When a personal vehicle is the usual method of commuting**

Traveler shall be reimbursed to the extent the number of miles between the Traveler's Residence and the *Temporary Work Location* exceeds the normal commuting miles from the Traveler's Residence to the *Traveler's Regular Work Location*.

#### **5.9.2.2 When a personal vehicle is NOT the usual method of commuting**

Traveler shall be reimbursed for the number of miles between the Traveler's Residence and the *Temporary Work Location*. The *Approving Authority* shall obtain sufficient information to know if the traveler's personal vehicle is the usual method of commuting.

### **5.9.2.3 Travel While on Board Approved Sabbatical**

Travel expenses by an *Employee* while on Board of Trustee's approved sabbatical leave that are incurred for *Official University Business* are eligible for reimbursement if it is reasonable, funds are available, it is compliant with University finance and travel policies, and it is approved by their respective Vice President/Provost, Dean, or Department Head. While the most appropriate sources of funds to cover travel expenses are research accounts, research development accounts, or foundation accounts, any restrictions set forth by the funding source must be honored. The General Fund shall not be used to reimburse sabbatical leave travel expenses. Any reimbursed expenses deemed personal by the Internal Revenue Service will be included as taxable income and appropriate taxes withheld.

### **5.9.3 Non-employee Travel**

*Non-employees* receiving *Reimbursement* from the University for associated travel costs, are subject to the Travel Policy, except that the *Approving Authority* may certify submit/ sign the *Travel Authorization/Expense Report*, as required by section 5.6.1 of this Policy, on behalf of the *Non-employee* traveler if the *Non-employee* traveler is not available to sign the *Travel Authorization/Expense Report*. *Organizational Units* are encouraged to pay travel costs for *Non-employees*, such as airfares and hotels, directly to minimize the out of pocket cost to the traveler and ensure that the requirements of section 5.1.1 of this Policy are met. All *Non-employees* will be required to have a completed and signed W-9 in order to be reimbursed by the University for any travel costs.

### **5.9.4 Allowances for Travel Not Solely for Official University Business**

In some instances, the purpose of travel may be partially for *Official University Business* and partially for personal reasons. In these instances, the traveler shall make a reasonable allocation of the expenses between *Official University Business* and personal or political purposes and the *Travel Authorization/Expense Report* for such expenses shall contain such allocation and sufficient documentation to explain the basis for the allocation. If an *Employee* obtains lower rates for lodging or transportation because travel is extended for personal reasons, these lower rates shall also apply to the *Official University Business* portion of the travel.

### **5.9.5 Allowances for Travel Paid Directly by a Non-Mines' Entity**

Mines' officials and *Employees* may be invited to attend a committee meeting, seminar, or conference concerning *Official University Business* where their travel expenses are paid directly or reimbursed by the sponsor of the meeting, seminar, or conference. In such instances the University official or *Employee* may accept the invitation if the travel has been approved by the appropriate *Approving Authority* and does not violate other State statutes or constitutional provisions. Such travel does not need to be reported on a *Travel Authorization/Expense Report*.

### **5.9.6 Allowances for Travel with Spouse, Relatives, or Friends**

Reimbursement for *Employee's* spouse, domestic partner, or other traveling companion shall not be allowed except as specifically approved in advance by the appropriate Dean or

Vice President. *Reimbursement* for travel expenses under this section shall be treated as taxable income and the total amount of the reported *Reimbursement* shall be included in the *Employee's W-2* for that calendar year.

#### **5.9.7 Staying with Friends/Family**

When a Traveler arranges private lodging and meals (staying with friends/family) the *Approving Authority* may negotiate a special meal only per diem rate for that period of travel. The rate negotiated shall be on a case-by-case basis and under no circumstance shall the negotiated rate exceed the established per diem rates for the place of travel. The Traveler shall not be reimbursed for any private lodging costs paid to friends or family.

#### **5.9.8 Allowances for Travel by the Board of Trustees**

Members of the Board of Trustees may be reimbursed for actual and necessary travel expenses incurred in the performance of their official Trustee duties, to the extent that such expenses are reasonable under the circumstances. The President's Office shall be responsible for such *Reimbursements*.