



The University of Vermont

Policy V. 4.3.2.2

Responsible Official: Vice President for
Finance and Administration

Effective Date: July 1, 2011

Travel

Policy Statement

The University intends to ensure fair and equitable reimbursement of business travel expense as well as compliance with all applicable laws and regulations.

Reason for the Policy

Travel is often necessary to conduct University business and therefore the University expects to incur reasonable, necessary, actual, and prudent travel expenses. Travel expenses paid by UVM must be properly authorized, appropriately and clearly documented with a clear business purpose, and comply with the guidelines of this policy. The University does not compensate travelers for the inconvenience of travel or for personal expenses incurred while in travel status. The University must be in compliance with the IRS Accountable Plan Rules.

Strategic Direction

This policy supports the following goal in the University's Strategic Plan
http://www.uvm.edu/president/?Page=strategicplan2009_2013.html:

- *Institutional Efficacy*: As an institution, model the highest standard of ethical conduct, accountability and best practice, public service, and strong commitment to lifelong learning.

Applicability of the Policy

This policy applies to anyone who travels on behalf of the University, regardless of funding source. If travel is being charged to a sponsored project and the terms are more restrictive than those of UVM, the terms of the grant or contract apply. Similarly, departments may elect to impose stricter controls over travel expenditures than those required by this policy. If the terms imposed by grants, contracts, or University departments are less restrictive than those of UVM, UVM policy applies.

Policy Elaboration

I. GENERAL TRAVEL POLICY PROVISIONS

1. Travel Authorizations are required when requesting cash advances. If a cash advance becomes delinquent, the employee will not be allowed to take out additional advances until all their delinquent advances are fully collected and/or accounted for and reconciled.
2. The University requires anyone traveling outside of the United States or Canada to complete a Travel Authorization form in PeopleSoft. Use the comment field to specify location and dates of trip.
3. No travel expenses will be reimbursed before the trip has occurred. If expenses must be incurred before the trip (e.g., airfare, conference registration, hotel, etc.), a UVM purchasing card should be used as means of payment. A cash advance is to be used during the trip only, not to pay for trip expenses before the start date of the trip.
4. Receipt requirements for travel (including meals): *original, itemized* receipts are required for all expenses incurred by the traveler while on UVM travel status.
 - a. If attending a conference, attach the conference brochure, agenda summary, etc.
 - b. Lost Receipts: if a receipt is lost, misplaced, or damaged beyond legibility, the traveler is responsible for contacting the vendor and requesting a copy of the receipt. This applies regardless of method of purchase, i.e. cash, purchasing card, personal credit card, etc.
 - c. If the traveler chooses not to submit a receipt, the expense amount will be deducted from the total reimbursement.
 - d. If traveling in a developing country where itemized receipts may not be readily available, maintain a log during the trip to record all expenses. Provide documentation to verify destination and dates of trip (airline receipts, for example).
 - e. Tips for bellman, chambermaids, do not require receipts.
5. A request for reimbursement of travel expenses must be submitted within twenty (20) business days after return from a trip. If the employee is requesting reimbursement for frequent instate travel, travel forms must be completed on at least a monthly basis.
6. All travelers, delegates, and approvers are responsible for understanding and complying with the Travel Policy.
7. If a delegate enters a Travel Expense report, the traveler must sign the form. Signature stamps are not allowable. Signing on behalf of others is not allowable.
8. All travel reimbursements must be approved electronically by the designated approver after documentation is reviewed.
9. The person approving the traveler's reimbursement request is responsible for reviewing the adequacy and accuracy of receipts and other required supporting documentation, and the reasonableness and appropriateness of all expenditures.

10. An approver cannot approve their supervisor's Travel Expense form. It must be reassigned.
11. A printed expense report with attached receipts must be sent to General Accounting. An expense report that does not have receipts (mileage only) must be sent to General Accounting.
12. Expense reports out of compliance with this policy are subject to additional review.

II. ELIGIBLE TRAVELERS

1. UVM Employees

For the purpose of this policy, UVM employees are those individuals with an active assignment in Human Resource Services who receive monetary compensation in exchange for services rendered to the University.

2. Post-Docs and Other Non-degree Candidates

Post-Doctoral trainees/fellows may be reimbursed for travel expenses if there is a University business-related reason for the travel, e.g., the individual is required to present a paper, deliver a speech or lecture, serve on a panel, etc. as an official representative of the University. Such individuals may also be reimbursed for travel related to their training, (e.g., to conduct research at or to visit a field site or an off-campus laboratory).

3. Students

Students may be eligible to submit travel expenses to the University when in one of the following relationships.

a. While in the capacity of student employment:

Reimbursements of University business travel expenses incurred by an undergraduate or graduate student in the capacity of student employment are to be processed via PeopleSoft travel and expenses in accordance with the University's travel policy. Such reimbursement would be excluded from the student-employee's income under the IRS Accountable Plan Rules.

b. Outside the capacity of student employment:

Reimbursement of travel expenses incurred by undergraduate and graduate students *on behalf of the University*, outside of the context of student employment, are to be requested through Procurement Services via a check request form, with original, itemized receipts and other supporting documentation showing that the travel expenses are related to:

Official University business such as:

- i. A faculty member's project or research program
- ii. The student's presentation (vs. attendance) at a conference, on behalf of the University (documentation must include conference agenda indicating the student is a speaker/presenter),

- iii. Student athletes who participate in off-site athletic events are also subject to NCAA rules and regulations governing travel, or
- iv. Student Government Association club travel

c. For the furtherance of the student's educational experience:

If the travel expense was not incurred on behalf of the University, but rather was incurred for the furtherance of the student's own educational experience, payment of such expenses is considered Scholarship, and would be awarded by completing the "Request for Payment of a Scholarship to a Student" Form. See Policy on Awarding Scholarships (<http://www.uvm.edu/~uvmppg/ppg/acct/scholarships.pdf>) and Prizes and Frequently Asked Questions for details.

4. Non-Employees

Travelers in this category include prospective employees, independent contractors, consultants, foreign visiting scholars and volunteers. Non-employees are reimbursed via a check request form through Procurement Services. All original, itemized receipts must be included as documentation for any reimbursement of this nature due to IRS tax regulations.

a. Prospective Employees

The University may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the University. Reimbursement is through Procurement Services, via check request form. All original, itemized receipts must be included as documentation for any reimbursement of this nature due to IRS tax regulations.

Transportation and lodging expenses pertaining to a candidate's interview travel may be paid directly by the University. The department conducting the interview should make such travel arrangements.

b. Independent Contractors and Consultants

Reasonable travel expenses incurred by University-retained independent contractors or consultants are reimbursable through Procurement Services. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated with original, itemized receipts or invoices. Unsubstantiated amounts must be reported as income to the IRS for the contractor, on a Form 1099 Miscellaneous issued by Procurement Services or Form 1042-S as applicable.

Reimbursement of travel expenses in addition to payment for services can be made on a requisition. These payments will also require an Independent Contractor versus Employee Determination

(<http://www.uvm.edu/policies/acct/relateddocs/indcontractform.pdf>) form completed by the department. Reimbursement of only travel expenses can be made on a check request form.

III. TRANSPORTATION EXPENSES

The University will pay for or reimburse an employee for the most economical means of travel.

1. Personal Automobiles

- a) Use of personal automobiles is permitted and reimbursed on a mileage basis.
- b) The mileage reimbursement of any trip should not exceed what it would have cost if coach airfare, including ground transportation to and from the airports, had been purchased. The difference between the cost of personal vehicle use and airfare rate will not be reimbursed.
- c) The owner of the vehicle is responsible for automobile liability coverage. The University's insurance does not apply to privately owned automobiles.
- d) The current mileage rate for reimbursement can be found on the General Accounting (<http://www.uvm.edu/~cntrllrs/?Page=Travel.html>) web page. This rate covers gas, oil, maintenance, and depreciation of the vehicle.
- e) The University will not reimburse for gas or repairs for personal vehicles.
- f) Mileage between an employee's residence and place of work is not reimbursed.
- g) An employee receiving mileage reimbursement for travel from their off-site work location to main campus will receive mileage reimbursement to the airport.
- h) If it is more economical to fly from an airport other than your local airport, mileage will be reimbursed.
- i) Airport parking costs will be reimbursed by the University for the duration of the UVM business.
- j) Traffic violations are not considered reimbursable costs. All violations, including parking tickets and speeding tickets, will be the responsibility of the driver, not the University.

2. Rental Cars

Occasionally, renting automobiles is required to conduct University business.

- a. The University will reimburse an employee for:
 - i. Rental of subcompact, compact, or midsize cars.
 - ii. Full-size cars will be allowed only if midsize cars are unavailable or if four employees are riding in the same vehicle. A list of names of UVM employees traveling in the vehicle must be provided.
 - iii. Rental of vans is only allowable when the number of passengers warrants it.
 - iv. The cost of premium, luxury, or four-wheel drive vehicles will not be reimbursed.
 - v. Rental of vans or trucks will be allowed where a project has a short-term need to transport a large volume or heavy materials.
- b. Payments should be made with the UVM Purchasing Card.
- c. The collision damage waiver should be purchased when renting a vehicle for University business. However, the University's insurance policy provides liability protection. University insurance provides liability protection, but only with respect to injuries or damages arising out of the authorized use of a rental car for the purpose of carrying out UVM business.
- d. Local rentals should be arranged through the UVM vehicle rental contract to take

- advantage of contract rates.
- e. The cost of a vehicle rental should not exceed what it would have cost if coach airfare, including ground transportation to and from the airports, had been purchased. The difference between the vehicle rental and airfare rate will not be reimbursed.
 - f. Original, itemized receipts for rental of motor vehicles and gasoline purchased are required.
 - g. Please see the Automobile Rental Policy (<http://www.uvm.edu/policies/procure/autorent.pdf>) and the Driver Safety and Motor Vehicle Use Policy (<http://www.uvm.edu/policies/riskmgm/driversafety.pdf>) for more detailed information. Renters must abide by the terms and conditions of the rental agency's contract or rental agreement. Renters must abide by these policies in case of accident.
 - h. Traffic violations are not considered reimbursable costs. All violations, including parking tickets and speeding tickets, will be the responsibility of the driver, not the University.
3. Airfare
- a. Payments should be made with the UVM Purchasing Card.
 - b. Use of a travel agency for foreign travel or group travel may provide faster, more economical service and emergency assistance.
 - c. If a traveler chooses to pay for travel arrangements personally, *they will be reimbursed only after returning from the trip.*
 - d. Coach airfare only is allowable. Business, first class, and premium airfare are not allowable expenses.
 - e. Original, itemized receipts are required.
 - f. If no hard copy receipt is issued for an e-ticket, a copy of the e-mail receipt including itinerary, passenger's name, cost, and transaction date will suffice.
 - g. Please thoroughly review the terms and conditions for airfare arrangements made online, particularly cancellation charges or service fees for ticket changes. Provide documentation and explanation for these additional charges.
 - h. Reasonable baggage expenses are allowable for the traveler on UVM business.
 - i. Trip cancellation / emergency medical insurance are allowable for foreign and group travel.
4. Other Ground Transportation
- Employees should select the least expensive mode of ground transportation that is appropriate. Van, bus, or other ground transportation is usually available at a less expensive rate than individual taxi rates. Many hotels offer shuttle service to and from the airport.
5. Private Aircraft
- Please notify Risk Management, 656-3242, to ensure proper liability coverage if you will be using your own aircraft for University business travel. UVM will not reimburse for more than commercial modes of transportation.
6. Indirect / Interrupted Itineraries
- When a traveler takes an indirect route, or interrupts travel from a direct route for other

than University business, any additional personal expense shall be paid by the traveler. UVM will reimburse for the business portion of the trip after completion. The traveler is responsible for producing documentation of the cost of the business portion of the trip.

IV. **LODGING EXPENSES**

Reasonable hotel and motel room costs are allowable. If two people occupy a double room, one of whom is not on UVM business, only the single rate may be charged to the University. Employees should always ask for corporate or educational discount rates before renting a room. No paid TV, internet charges for other than UVM business, personal phone calls, or other personal entertainment items are allowable. Original, itemized hotel receipts are required, and should include the town or city, the name of the establishment, dates, rates, occupancy and a description of each charge. If the hotel requires the first night be paid in advance to hold a reservation, the traveler should use the UVM purchasing card, or UVM will reimburse the one night expense prior to the trip.

Expenses such as meals, internet access, long distance phone charges, parking, etc. charged on the hotel room bill must be broken out on the expense report so that items will be charged correctly in the accounting system.

V. **TRAVEL MEAL EXPENSES**

Actual and reasonable meal or banquet expenses while on *overnight* travel status are allowable. The actual meal expenses, including reasonable tips, are not to exceed \$60.00 per day. This is the upper limit of what the University defines as "reasonable" for three meals per day. This amount includes out-of-pocket expenses, purchasing card transactions, and in-room meals. This is *not* a fixed per diem. This limit is updated as needed and is available on the Travel page (<http://www.uvm.edu/~cntrllrs/?Page=Travel.html>) of the University Financial Services website. Any meal expense over the \$60.00 per day maximum will be borne by the traveler.

Meal expenses are documented by original, itemized receipts. If paying with a credit card, obtain the itemized receipt at the time the bill is presented. If dining with a group, request a separate check. If dining with a large group and a separate check is not possible, be aware that gratuity is often included.

Meals in lieu of those included in conference registration fees are not allowable without written justification. If a traveler chooses to decline a meal provided as part of a conference, without justification, and purchases a meal elsewhere, they must assume the cost. Justifiable reasons to decline a meal otherwise provided include required meetings with colleagues and clients for UVM-related business.

If an employee hosts a business meal while on travel status, that meal must be accounted for on the expense report using the business meals expense type, and be documented according to the Business Meals and Amenity Policy (<http://www.uvm.edu/policies/procure/businessmeals.pdf>) . Include the original, itemized receipt of the business meal.

Meal expenses incurred on trips that do not require an overnight stay (and therefore the trip does not meet the requirement of travel status) are *not* allowable under University policy or IRS Accountable Plan Rules.

Meal expenses for non-UVM business should be deducted from the total and will not be reimbursed.

Student/Group Meals – If the trip leader pays for all of the student meals, the original itemized receipts, along with the student roster, must be included on the trip leader's expense report. If funds for meals are distributed to students, these meals are to be documented by a roster signed by the students at receipt of funds, and included with other items on the trip leader's expense report.

Student Athlete Meals – Meals for student athletes in conjunction with away-from-home competition may be provided in accordance with the NCAA Division I Manual (<http://www.ncaapublications.com/productdownloads/D111.pdf>). The University may provide meals to student-athletes pursuant to those regulations. These meals are to be documented by a roster signed by the student athletes at receipt of funds, and included with other items on the coach's expense report. Similarly, if the coach pays for all of the student athlete meals, the original itemized receipts, along with the team roster, will be included on the coach's expense report.

Groceries – Grocery purchases in lieu of meals during an extended trip are allowable. Grocery expenses should not average greater than the \$60.00 per day per person limit. Personal items are not allowable. Grocery purchases must be documented with original, itemized receipts. Include a roster of travelers if traveling with a group.

VI. OTHER NON-PERSONAL EXPENSES

Other incidental travel expenses paid directly by the traveler may be allowable and be reimbursed on the Travel Expense form.

1. Any expense being reimbursed, whether for travel or not, must be made in the most economical manner; must have a clear business purpose; and must not include Vermont State sales tax.
2. Telephone Calls and Internet Charges
Reimbursable phone and internet expenses are limited to UVM business. Personal phone calls are not allowable. Placing long distance telephone calls from hotels can be very expensive. UVM Telecommunications offers a Calling Card Program (<http://www.uvm.edu/~telcom/?Page=forms/default.html>). The long distance charges will be billed directly to a UVM budget and offer a less expensive option. Additionally, there are many types of phone cards available for purchase. Look for phone cards that do not expire. Additional phone / internet expenses for University business due to foreign travel will be reimbursed.

3. Alcoholic Beverages
Purchase of alcoholic beverages is *not an allowable expense and will not be reimbursed*. Alcohol consumed during a *business meal* while on travel status must be pre-approved and accounted for based on the Business Meals and Amenity Policy (<http://www.uvm.edu/policies/procure/businessmeals.pdf>).
4. Other Unallowable Expenses
All personal expenses such as laundry, dry cleaning, pressing, valet services, hotel spa or fitness center, paid television, toiletries, child care, miscellaneous reading materials, guest travel, etc. are not allowable.
5. Travel Insurance
 - a. It is not necessary to complete a Travel Authorization or Cash Advance to be covered by the University's liability insurance. See Risk Management (http://www.uvm.edu/~riskmgmt/?Page=insurance/travelaccidentinsurance.html&SM=insurance/insuranceclaims_submenu.html) for additional information.
 - b. Trip cancellation / emergency medical insurance for international travel and group travel is permissible.
 - c. Employee - Please refer to the Travel Accident Insurance policy (<http://www.uvm.edu/policies/travel/accins.pdf>). The University of Vermont carries an Accidental Death and Dismemberment policy on employees and trustees who travel on UVM business.
 - d. Personal Vehicle - The owner of the vehicle is responsible for automobile liability coverage. The University's insurance does not apply to privately owned automobiles.
 - e. Rental Vehicle - Please refer to the Automobile Rental Policy and Procedures (<http://www.uvm.edu/policies/procure/autorent.pdf>), which provide information on both short-term and long-term automobile renting, guidelines on automobile insurance, and advice on what to do in the event of an accident.
6. Gratuities
Gratuities for meals must be limited to 15% – 20% and will not be reimbursed for a greater amount. Gratuities for taxi or bellman help with baggage of \$1 to \$2 per bag are common, which do not require receipts. Housekeeping gratuities average \$2 to \$3 per day, which do not require receipts.

VII. INTERNATIONAL TRAVEL

1. The University requires anyone traveling outside of the United States or Canada to complete a Travel Authorization form in PeopleSoft. Use the comment field to specify location and dates of trip.
2. The University has a contract with a company called International SOS (SOS) (<http://www.uvm.edu/~oies/?Page=info.html>) to provide worldwide assistance and evacuation services for all study, working, and research and travel abroad participants. Students participating in off-campus programs are eligible for these services as well. The services provided by International SOS range from telephone advice and referrals to full-

scale evacuation by private air ambulance. The SOS network of multilingual specialists operates 24 hours a day, 365 days a year from SOS Alarm Centers around the world. Your SOS membership, provided by UVM, protects you and your immediate family members (spouse, dependent children, or life partner) against a variety of difficulties that could arise while you are abroad. The coverage is designed to supplement the policies, procedures and support, which UVM already has in place.

3. Currency conversion

For a trip lasting seven days or less, obtaining a currency conversion rate needs to be done only once. For trips lasting longer than seven days, obtain a currency conversion rate at the start of each new week of travel.

4. Carrying cash abroad

Every effort should be made to prepay foreign expenses with purchasing card and purchase orders. It is advisable to prepay expenditures to reduce the need for carrying large amounts of cash.

5. Other international travel expenses

Expenses related to passports are the responsibility of the traveler and are not allowable by the University. In some cases, visas, medical examinations and / or immunizations may be reimbursable if related to job assignment.

VIII. SANCTIONS

Unreasonable expenses or expenses that are not in compliance with this policy will be denied. Employees may be subject to disciplinary action for noncompliance. Supervisors will be held accountable for approving noncompliant expense reports.

The University reserves the right to deduct delinquent cash advances from the traveler's paycheck if outstanding longer than thirty (30) days after completion of the trip. The University reserves the right to seek reimbursement through a student account for delinquent travel cash advances for graduate students.

Definitions

Accountable Plan: To be an accountable plan as defined by the IRS, your employer's reimbursement or allowance arrangement must include all of the following rules or the cash advance can be considered taxable income.

1. Your expenses must have a business connection — that is, you must have paid or incurred deductible expenses while performing services as an employee of your employer.
2. You must adequately account to your employer for these expenses within a reasonable period of time.
3. You must return any excess reimbursement or allowance within a reasonable period of time.

Business Meal: A business meal must always include a discussion of a business topic, and more than one person, usually a non-University of Vermont individual who is essential to complete the purpose of the meeting. The main focus of the activity is business and consumption of food is incidental to the purpose of the meeting. Business meals that are attended only by University employees should be infrequent, and must meet a higher documentation standard – demonstrating what other options were considered rather than meeting for lunch/dinner, etc. A meal consumed by an individual dining alone does not constitute a business meal.

Business Meal during Travel: A business meal can occur during travel if it is a meal consumed while on a trip, which includes a non-University of Vermont individual who is essential to complete the purpose of the meeting, and the primary discussion is a business topic. Refer to the Business Meal and Amenity policy (<http://www.uvm.edu/policies/procure/businessmeals.pdf>) for documentation requirements.

Mileage Reimbursement for use of an employee's personal vehicle to conduct University business is intended to cover the costs to operate the vehicle, including insurance costs. UVM's insurance is always excess over any personal automobile insurance carried by the employee who uses his/her personal auto on UVM business. UVM recommends that employees who regularly use their vehicles on University business maintain auto liability insurance with limits of at least \$100,000 for bodily injury and property damage liability. Under no circumstances does the University reimburse an employee for damages to his/her vehicles (i.e. otherwise known as collision or comprehensive damages under an auto insurance policy).

Substantiated: Expenses documented with original, itemized receipts, dates of travel, business purpose, etc.

Travel Meal: A meal taken while on travel status; the employee is away from home on a trip requiring an overnight stay.

Travel Status: You are traveling away from home if your duties require you to be away from the general area of your tax home for a period substantially longer than an ordinary day's work, and you need to get sleep or rest to meet the demands of your work while away.

Unsubstantiated: Expenses which are not documented with original, itemized receipts, dates of travel, business purpose, etc.

UVM Business: Defined as "while on assignment by or at the direction of UVM for furthering its business interest."

Procedures

See PeopleSoft Finance Training Manuals at the following link:
<http://www.uvm.edu/catalyst/trainingdocumentation.html>

Forms

Travel and Expense, Travel Authorization, and Cash Advance forms are available online in PeopleSoft Financials.

Check Request Form

http://www.uvm.edu/~procure/CheckRequest_042810.xls

Request for Payment of a Scholarship or Award to a Student Form

<http://www.uvm.edu/policies/acct/scholarshipform.pdf>

Independent Contractor vs. Employee Determination Form

<http://www.uvm.edu/policies/acct/relateddocs/indcontractform.pdf>

Contacts

Questions related to the daily operational interpretation of this policy should be directed to:

General Accounting

general.accounting@uvm.edu

For questions about the UVM Purchasing Card or automobile rental:

Procurement Services, 656-4192

Procure@uvm.edu or purcard@uvm.edu

UVM Vehicle Rental

656-8640

The Vice President for Finance and Administration is the official responsible for the interpretation and administration of this policy.

Related Documents/Policies

Additional Travel Information/Guidance

<http://www.uvm.edu/~cntrllrs/?Page=Travel.html>

Automobile Rental Policy

<http://www.uvm.edu/~uvmppg/ppg/procure/autorent.pdf>

Awarding Scholarships and Prizes Policy

<http://www.uvm.edu/policies/acct/scholarships.pdf>

Business Meal and Amenity Policy

<http://www.uvm.edu/policies/procure/businessmeals.pdf>

Cell Phone Guidelines

http://www.uvm.edu/~procure/Cell_Phone_Guidelines_042810.html

Driver Safety and Motor Vehicle Use Policy

<http://www.uvm.edu/~uvmppg/ppg/riskmgm/driversafety.pdf>

Employee vs. Independent Contractor Policy

<http://www.uvm.edu/policies/acct/indcontract.pdf>

IRS Publication 463 - Travel, Entertainment, Gift and Car Expenses

<http://www.irs.gov/publications/p463/ch01.html>

Payments to Nonresident Aliens Policy

<http://www.uvm.edu/~uvmppg/ppg/acct/nonresidentialiens.pdf>

Relocation Policy

<http://www.uvm.edu/policies/acct/relocation.pdf>

Study Abroad Guidelines

http://www.uvm.edu/~riskmgmt/?Page=guidelines/studyabroad.html&SM=guidelines/riskreduxiidelines_submenu.html

Travel Procedure Mini-Manual

<http://www.uvm.edu/hrs/skills/manuals/travelandexpense.pdf>

Travel Accident Insurance Policy

<http://www.uvm.edu/policies/travel/accins.pdf>

Travel Safety Guidelines – Risk Management

http://www.uvm.edu/~riskmgmt/?Page=guidelines/riskreduxiidelines_submenu.html

Travel Health and Safety Information – Office of International Education

<http://www.uvm.edu/~oies/?Page=info.html>

Vehicle Rental Contract Information

<http://www.uvm.edu/~procure/?Page=thrifty.htm>

Effective Date

Effective date: July 1, 2011

Approved by the President on May 13, 2011.