



# University of Missouri System

COLUMBIA | KANSAS CITY | ROLLA | ST. LOUIS

## Travel

### BPM-501 Authorization of Travel

*Revised September 1, 2016*

#### DOMESTIC AND FOREIGN TRAVEL

Travel must be authorized by an administrative superior or other designated official for University employees or non-employees (suppliers, consultants, speakers, lecturers, visiting professors, and visiting students) who are traveling to conduct University business.

When funding for travel is not under the authority of the administrative superior or other designated official, an official authorized to make expenditures from the departmental funds or funding source from which the travel is to be paid must authorize the travel. Oral authorization to travel by the administrative superior or other designated official is sufficient. Travel and the related expenditures should be monitored by the administrative superior on a regular basis for all departmental units.

#### SPOUSAL/DEPENDENT/GUEST TRAVEL

Expenses incurred by a spouse, dependent or personal guest are not reimbursable expenses, unless there is documented pre-approval by the President, Chancellor, Provost, or Chief Financial Officer and the expenses are for legitimate University business. Such expenses are not allowed to be paid by the University in advance or on behalf of the individual, including expenses directly charged to a University Procurement card or direct billing to the University. The following principles shall be considered when approving:

- The expenses must be reasonable, allowable, and allocable under governing laws, regulations, and University policy,
- The purpose for the expenses must directly support the University's mission of teaching, research, outreach and economic development (including fundraising);
- The spouse, dependent or personal guest's presence serves a bona fide University business purpose.

Under IRS regulations, the travel expenses of a spouse, dependent or personal guest are not taxable, provided it can be established that his or her presence serves a bona fide business purpose. A spouse, dependent or personal guest who attends a function is considered to have a business purpose if his or her presence is **required** to achieve the purpose of the travel, or if he or she has a **significant** role in the proceedings, which makes an important contribution to the success of an event. Protocol and tradition may dictate when the participation of a high-level official's spouse, dependent or personal guest is required at official University functions, such as alumni gatherings, fund-raising or ceremonial activities, certain athletic events, and community events.

Documentation must be provided with the travel expense reimbursement to show that the spouse, dependent or personal guest's attendance at the function meets the above conditions (e.g., an event or meeting agenda listing the name of the spouse, dependent, or personal guest, or an invitation addressed directly by name to the spouse, dependent, or personal guest requesting participation in the meeting or event).

If a spouse, dependent or personal guest has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses will not be reimbursed under this policy.

The employee is responsible for reporting spousal travel as required by Missouri Senate Bill 997. Missouri Senate Bill 997 requires the spouse of any full-time employee of a public institution of higher education to file a quarterly travel report with the Missouri Ethics Commission, as described in the act, if he or she incurs out-of-state travel costs that are paid or reimbursed by his or her spouse's institution.

#### **POLICY ADHERENCE**

All divisions or departments must adhere to the travel reimbursement policies contained herein and in other sections of the UM Business Policy Manual and may not establish lower limits, additional requirements or more restrictive policies unless required by an outside entity or third party.

*Effective September 1, 2016*