



Procedure on Business Travel ~~No~~ employees
Approved February 2, 2023 employees



INSTRUCTIONS

Scope

- I. This Procedure applies to the approval of ~~domestic and International Business Travel~~ and to the purchase of transportation, lodging, meals, and other expenditures charged to UMB Funds and paid directly to a travel services provider or reimbursed to an individual who is not a UMB employee (“Nonemployee”). This Procedure applies to ~~all~~ nonemployees including [Authorized Affiliate Employees](#). In addition, this Procedure applies to UMB [Employees](#) having responsibilities for the approval of Business ~~or~~ Business Travel expense payments.

- II. This Procedure does ~~not~~ apply to:
 - A. UMB ~~Employee~~ Business Travel
 - B. business food/meal purchases
 - C.



- A. All Business Travel must be properly authorized prior to commencement of the travel.
- B. Operational Units may limit the amount of Business Travel funding for specific trips, or in general, at the discretion of the Operational Unit head or designee.
- C. The following types of Business Travel require pre-approval using the Travel Authorization Request (TAR). The TAR should be approved at least one business day prior to the start of the trip. TARs that include airfare should be fully approved at least 14 days prior to the departure date for Domestic Travel and at least 21 days prior to the departure date for International Travel. A fully approved TAR is required for booking airfare.
 - 1. Business Travel that includes airfare
 - 2. International Travel
 - 3. Any Business Travel that includes a car rental
 - 4. Lodging expenses charged to the Corporate Purchasing Card (C/P)
- D. If the TAR is not fully approved prior to the departure date travel expense reimbursement forms related to the trip will be forwarded to the Chief Business and Financial Officer (CBFO) (or designee) for review.
- E. Approval procedures for other types of Business Travel not listed in Section V.C. above are established by individual Operational Units. Approval can be accomplished using the TAR.
- F. Operational Units may establish stricter procedures for approving Nonemployee Business Travel as needed.
- G. Operational Unit approvers may reject Business Travel requests, and subsequently may reject all or part of payment requests if the payment sought would be inconsistent with policy, exceed travel approvals and/or, available funding, or be contrary to any other communicated spending limits.
- H. Operational Units may deny payment requests for Business Travel that was not approved prior to the trip.
- I. It is the responsibility of each Travel Administrator (Primary or Delegated) to obtain the appropriate approvals for Business Travel requests and payments.
 - 1. Business Travel requests and payments must be approved by a person with fiscal authority for the funds used to pay for the Business Travel in accordance with [UMB](#)



Policy VIII 4.00 (A) Policy on Approval, Payment and Reimbursement of Personal Business-Related Expenses of UMB Employees

This approver cannot be a subordinate of the traveler. A student must also obtain approval to travel according to the academic policies (e.g. attendance) of the school in which the student is enrolled.

2. A traveler may not approve his or her own Business Travel or payment request.
 3. Approvers may not approve Business Travel requests or payments for family members or other individuals who appear to be closely related or have a UMB business or close personal connection to the approver.
- J. Approvers are authorized to approve only expenses allowable under UMB Policy VIII 11.00(A) and this Procedure
- K. When obtaining approval for any Business Travel charged to UMB Funds, the traveler must:
1. Include all of the following information
 - a. Detailed documentation explaining the UMB business purpose of the Business Travel. For example, the invitation, agenda, and/or itinerary for the trip must be submitted if available. This documentation should explain how the traveler's role (e.g. attendee, presenter) relates to the individual's job or UMB mission.
 - b. List of the total estimated expenses for the trip.
 - c. Funding source (e.g. SOAPF or project ID).
 2. Obtain approvals as described in Section III.I above.
 3. Complete all procedures for International Travel approval prior to submitting a TAR. International Travel procedures include identification of high risk destinations, completion of risk attestation forms, and approval for high risk destinations prior to booking travel. More information can be found on the [Global Web](#) site.
- VI. Payments for Business Travel expenses must comply with IRS regulations and related UMB policies and procedures. To qualify for payment, expenses must satisfy the IRS requirements for deductible expenses and must be UMB allowable expenses. Under extraordinary circumstances (e.g. health-related requirements, severe weather conditions), travel arrangements that result in higher costs may be allowable, and payments for costs normally disallowed may be approved. Written justification for the additional costs is required.



- VII. In order to exclude Business Travel payments from income, UMB must adhere to IRS rules for the tax treatment of Business Travel payments. Accordingly, all expenses must be:
- A. substantiated with the cost, date, name and address of the place, business purpose the expense or the business benefit gained or expected to be gained, and the occupations or other information (such as names, titles, or other designations) about the recipients that shows their business relationship; AND
 - B. accounted for within a reasonable period of time. The IRS definition of reasonable period of time depends on the facts and circumstances of the situation. UMB requires submission of travel expenses for payment within 60 days after the date the Business Travel is completed ("Return Date"). Expense forms must be fully approved within 90 days after the Return Date. Travel expense forms that have not been fully approved within 90 days after the Return Date will be subject to Form 1099-C reporting.
- VIII. Payment requests submitted more than six months after the Return Date will not be paid.
- IX. The Office of the Controller ("OTC") will reject payment requests that include unallowable expenses. All Nonemployee travelers are encouraged to contact the Operational Unit's Travel Administrator for assistance in determining allowable expenses, and to promptly submit requests for payment of allowable expenses. If a traveler wishes to request payment for expenses not described as UMB allowable expenses in these Procedures, the traveler should not delay payment request for the UMB allowable expenses. Requests for exceptions to the Procedure and special travel payments should be



3. Other expenses booked through the TMC, such as hotel and car rental, or travel arrangements for persons accompanying a nonemployed traveler who are not themselves traveling on behalf of UMB, must be paid by the traveler

B. Personal Funds

1. Authorized expenses paid with personal funds may be reimbursed up to the approved amount allowed by UMB policy
2. Reimbursements for meals and private auto Mileage are paid using established rates. Refer to [Section XI Lodging, Transportation, Meals, and Other Expenses](#) for additional information.
3. Reimbursements for hotel, car rental, and other expenses require sufficient supporting documentation, such as itemized receipts and proof of payment. Refer to [Section XIV. Documentation](#) for additional information.
4. Reimbursements for all trip related expenses will be processed via NONPO invoice after the trip Return Date.

XII. Lodging, Transportation, Meals, and Other Expenses

A. Lodging

1. Payment for costs of overnight Lodging may be appropriate under one of the following conditions:
 - a. Travel destination is more than 50 miles from the traveler's starting point;
 - b. A business event at the travel destination begins before 8:00 AM and the individual is in Travel Status for at least 12 hours; the traveler may secure overnight Lodging the night before the business event.
 - c. A business event ends after 8:00 PM and the traveler is in Travel Status for at least 12 hours; the traveler may secure overnight Lodging the night following the business event.
2. [Lodging](#) expenses must be reasonable and necessary for the purpose for the Business Travel. There are two main types of Lodging:
 - a. Conventional lodging (commercial properties (e.g. hotel or motel)).



- b. Nonconventional lodging- private house, condominium, or apartment rentals made available to the public by the owner through various platforms (e.g. Airbnb, VRBO, Expedia, boarding rooms).
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9. Lodging expenses will not be paid if the Lodging is for personal preference or convenience. Lodging expenses will be treated as reasonable and necessary business expenses if:
 - a. TheLodging is necessary for the individual to participate fully in or be available for a bona fide business meeting, conference, training activity, networking reception, or other business function, or the individual is required to remain at the activity or fu



- iv. Departments should use caution when utilizing the Card to safeguard against unauthorized use and charges.
- v. P-Card charges that are not in accordance with this Procedure and related Policies must be reimbursed to UMB from exter



- iv. When such accommodations are necessary as reasonable accommodations of an individual's condition.
- v. Written justification for the additional costs is required.
- vi. First class airfare is not allowed.





f.



ii. Receipts are required for pay-you-park stations.

2. None



Operational Units may request travelers to submit receipts to support meal expenses.

8. Meal reimbursements cannot exceed the amounts allowed.
 9. When International Travel is in excess of 30 consecutive days in one location and the Lodging includes a kitchen(ette), grocery purchases may be more cost efficient than restaurant dining. In these instances the meal reimbursement should be at 50% of the applicable daily meal rate.
 10. Personal meal reimbursements will not be made when meals are included under other expenses already reimbursed, such as part of a conference registration fee, free hotel breakfasts, or flight meals. If a traveler needs to purchase a meal due to certain circumstances (e.g. dietary needs, flight schedules cause the traveler to miss a provided meal) the traveler must provide an explanation and receipts for the meals that were purchased. The cost of meals offered as part of a conference registration is allowable even if the cost exceeds the standard meal rate for the conference location.
- E. Other Expenses 09/20/2019 (tsD [(mie b)-4 p999999 ID 22 >>BD6 0.002 Tc -4.72 -1.34 Tc



Miscellaneous Travel Expenses	Receipt required?
<p>Laundry/valet services when the traveler is required to be in Travel Status over one week. Applies to domestic travel only. (Laundry expenses for international travel are included in the international per diem and are not</p>	



Miscellaneous Travel Expenses	Receipt required?
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Notes:

¹ Hotel or conference facility courtesy transportation should be used when available. If a taxi is used, include the purpose of the taxi on the receipt.

² Low-cost, long-term parking lots should be utilized when available. See Section X.B.C.– Parking.

³ EZ Pass statements may be submitted in lieu of a receipt

⁴ Obtained for purpose of Business Travel subsequent to Travel Request approval

⁵ International travel only

⁶ Subject to Operational Unit discretion when there is a business purpose which clearly indicates a need for such a device, such as travel



ii. Other Nonemployees will be reimbursed for additional insurance purchased to rent a car.

c. Visit the [ERM Domestic Car Rental Insurance](#) webpage for detailed information.

B. Provided by UMB

1. International Business Travel Accident Insurance may be provided to employees at no charge. Nonemployees should verify coverage through ERM
2. For additional information regarding International Travel insurance and coverage requirements, contact the school's International Travel administrator or ERM
3. UMB will not reimburse travelers for the purchase of additional International Travel insurance.
4. Contact [ERM](#) to file a claim under the insurance plans listed in this section.

XIV. Additional Requirements for International



- F. For trips that include airfare, this information must be provided on the TAR and personal expenses must be paid at the time of booking through Concur or reimbursed to UMB if charged to UMB. Failure to provide the separate documentation may result in the disallowance of the entire cost.
- G. Any personal expenses charged to UMB Funds via the TMC, P-Card or reimbursement are not allowed and must be reimbursed to UMB.

XVI. Cancellations

1. If travel must be canceled, the traveler must use reasonable efforts to recover any fares, registration fees, or other expense paid in advance of the travel.
2. If the traveler has already received reimbursement from UMB for any payments, or payments have been made by UMB on behalf of the traveler, documentation of the expense recovery attempts and responses must be submitted and any recovered funds must be returned to UMB. The reason for cancellation must be included in the documentation.
3. If the traveler wishes to request reimbursement for nonrefundable expenses incurred in relation to cancelled travel, documentation of the expense recovery attempts and responses must be submitted with a NONPO invoice. The reason for cancellation must be included in the documentation.

XVII. Documentation

- A. Travelers attending a conference or seminar must submit a copy of the agenda, or invitation, with the TAR and the NONPO invoice
- B. Adequate documentation for travel expense payments must include:
 1. Reference to the approved TAR for trips that require a TAR. This information should already have been processed in the travel system before the trip).
 2. Itemized receipts, except for meals and Mileage to support actual costs incurred and paid. It is not sufficient to submit only the credit card receipt showing the total charged. Receipts emailed by vendors to the traveler may be used if they contain required information.
 3. If the amounts on the receipts are adjusted to remove any charges incurred for a traveling companion, or any other unallowable expenses, then any corresponding



4. Signed [Nonemployee Business Travel Certification \(NETC\) Form](#).

- C. Nonemployee travel expense reimbursements are processed via NONPO invoice. Receipts and supporting documentation are uploaded to [the NONPO web form](#). Detailed instructions for submitting Nonemployee travel expense reimbursements are provided in [How to Enter Travel Request Forms and Submit Expense Reimbursement Requests for Nonemployee Travelers](#)
- D. Payment requests that are not properly documented and/or that seek payment that is not allowed will be recycled with comments noting what matters require attention. Approvable parts of the requests should be separated and resubmitted for payment processing.

XVIII A traveler who pays for another traveler's costs must include the other traveler's name and TAR number (if applicable) with the NONPO invoice. Only the person who pays for the costs will be reimbursed. Individuals should use caution when paying expenses of other travelers. The individual paying expenses bears the risk that expenses will not be reimbursed and the risk that reimbursement of another person's expenses may be treated for tax purposes as wages (i.e. reported to the IRS on Form 1099-ISC) to the individual



C. Airfare must be booked through Concur and can be charged directly to UMB or paid



- TMC. If personal funds are used, the reimbursement request can only be submitted after the traveler returns from the trip.
4. When searching for flights, travelers should consider cost-saving alternatives, such as early morning travel, non-refundable fares, USM preferred providers, or other incentives.
 5. The traveler may choose to use the “Agent Assist” option in Concur to speak with a travel agent. There is an additional fee to speak with the agent.
 6. If booking is completed directly with a travel agent, request the following information from the travel agent:
 - a. Verify the airfare.
 - i. Is the airfare non-refundable?
 - ii. What are the restrictions or change and cancellation penalties?
 - b. Ask the travel agent to recap the itinerary, paying close attention to the dates and times of travel.
 - c. Note the travel agent’s name & email is used to communicate with the agent, retain the email.
 - d. Verify travel to a foreign country is by an approved US air carrier as required by the [Fly America Act](#) or in the [Open Skies Agreement](#). All federally funded air travel must be in accordance with the Fly America Act. Additional information is available through [Sponsored Programs Administration \(SPA\)](#)
 7. Contact the TMC to cancel or change a travel reservation. The Fee must also contact the Operational Unit as soon as possible (preferably before contacting the TMC) when changes or cancellations are made through the TMC. Cause changes that include rerouting through a high risk country may require new attestation forms, contact [International Travel](#) to determine additional documentation requirements. For changes in Domestic/International Travel, a new TAR may be required based on the circumstances for the change. The TMC and the Operational Unit will determine whether a new TAR is required.
 8. The TMC is expected to provide the following services to UMB employees under the terms of agency contract with UMB:
 - a. Guaranteed lowest applicable airfare at the time of booking.



is required to be filed with the ~~Card~~ records. None of the other options, services, or amenities should be selected. Any other charges must be paid with personal funds.

5. The cardholder must retain the hotel receipts, and the TAR with the ~~Card~~ records.
6. The traveler or Travel Administrator must include a note on the NBTC form indicating that room and car rental were charged to the ~~PCard~~.

II. Concur System

- A. Concur is used to process ARs. System information, forms, and training are available through the [Business Application Concur website](#)
- B. Concur is accessed through the MyUMB portal.
- C. The [User Authorization Form](#) is used to assign Travel Administrator and Cost Center Approval roles in Concur

D. Roles

1. Primary Travel Administrator
 - a. Each Operational Unit must have at one Primary Travel Administrator.
 - b. Reviews all TARs and TERs to ensure compliance with [UMB Policy VII1.00\(A\) Business Travel for UMB Employees and Nonemployees](#) and this Procedure.
 - c. Assigns Travel Administrator Delegates.
2. Travel Administrator Delegate
 - a. Acts on behalf of the Primary Travel Administrator.
 - b. Reviews all TARs and NBTC and/or NONBC to ensure compliance with [UMB Policy VII1.00\(A\) Business Travel for UMB Employees and Nonemployees](#) and this Procedure.
3. Primary Cost Center Approver
 - a. Each Operational Unit must have 0.9 (2 (rav)3 (e)-1 (l)10 (Ad)2 (n)i 0.77 0 Td [(E)-1 05 1a



F. NONPO Invoice

1. The NONPO invoice is completed by the Travel Administrator or other designated individual, as soon as the traveler returns, but no later than 60 days after the Return. In extraordinary circumstances which prevent the traveler from submitting a NONPO invoice timely, the traveler must include a detailed explanation for the delay.
2. After 60 days, the NONPO invoice is considered late. The [Late Submission Form](#) is required. Payments of expenses for submissions that have not been submitted within 60 days after the Return Date may be treated as taxable compensation to the recipient. Administrative errors, staff shortages, or other operational issues are not acceptable reasons for an exception to the IRS accountable plan rules.
3. The person who initiates the NONPO invoice is responsible for monitoring the invoice through the approval process and communicating with the traveler and approvers to correct outstanding issues.
4. The purpose of travel must include sufficient details describing how the trip relates to at least one of the following:
 - a. A UMB function
 - b. UMB mission
5. Receipts must be uploaded to the [NONPO invoice webform](#). If receipts are not received within two weeks of submitting the NONPO invoice, the NONPO invoice will be recycled to the department.
6. A signed [NBTF](#) form must be included with the NONPO documentation.

RESPONSIBILITIES

I. Travelers

- A. Obtain permission to travel on behalf of UMB or to commencement of the travel.
- B. Minimize travel costs so Body J -0.00b (MB 8.87 e)9 (n)-4 62 (n)JTJ n (n)



- F. Ensure payment requests are for bona fide (legitimate) business expenses and represent appropriate use of UMB Funds.
- G. Complete the Nonemployee Business Travel Certification (NBTC) form to certify submitted expenses are allowable, accurate, justified, have not been previously paid by UMB, and will not be paid by another entity.
- H. Submit receipts and the NBTC form within 60 days of the Return Date

II. Operational Units

- A. Assign Concur System roles to appropriate personnel of Operational Units.
- B. Timely and properly evaluate and approve Business Travel requests.
- C. Ensure that Business Travel expenses have a documented bona fide business purpose, comply with state, USM, and UMB policies, and are expected to have a benefit to UMB that makes the costs an effective use of UMB resources.
- D. Ensure that Business Travel requests and payments are approved timely by a Travel Approver with fiscal authority for the funds used to pay for Business Travel in accordance with [UMB policy VIII 44.00\(A\) Approval, Payment and Reimbursement of Personal Business Related Expenses of UMB Employees](#)
- E. Ensure Business Travel funded by a sponsor complies with the terms of the sponsor's contract and amounts do not exceed the limits established by this Procedure.
- F. Verify all receipts and supporting documentation are attached to the appropriate forms.
- G. Reconcile the NONPO invoice with the TAR to ensure that the actual trip details are consistent with the original TAR; explain any inconsistencies with the NONPO invoice
- H. Utilize authority to limit the amount of reimbursement payments based on the availability of funds, availability of lower cost alternatives, specific requirements of funding sources, or reasonable cost
- I. The person who initiates the NONPO invoice is responsible for monitoring the NONPO invoice through the approval process and communicating with the traveler and approvers to correct outstanding issues.

III. Office of the Controller



Lodging- Appropriate overnight accommodations for the type of Business Travel. The accommodations must be reasonable and typically are standard rooms.

Mileage- Refers to personal auto Mileage. Mileage is determined from the traveler's origination to the traveler's destination.

Nonemployee- An individual who does not receive wages through the UMB payroll system.

Examples include employees of UMB affiliates, guests 0.31 0 Td (o14 (n i)14 ()0.5 ()TJ 0 Tw8,g)12



Procedure Exception Request Form available on [Office of the Controller website](#). The request must be signed/mailed by the Department Head or designee.

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III. [Concur Training](#)

IV.