
REIMBURSEMENT**Accountable Plan Rules**

The University has an accountable plan that allows it to reimburse employees for authorized business expenses with no effect on compensation. Under this plan, the employee must:

- (a) Have incurred travel expenses while performing services for the University,
- (b) Properly account for the expenses within 60 days after the end of the trip on which the expenses are paid or incurred,
- (c) Return any excess reimbursement or allowance within a reasonable period of time. A reasonable period of time is defined as within 120 days after the expense is paid or incurred.

For expenses reported more than 60 days after the end of the trip on which the expenses are paid or incurred, documentation of the reason for the delay must be provided. Reimbursement will be subject to the availability of funds, and the department responsible for funding will have the discretion of denying the reimbursement. If reimbursement is made it will be added to taxable compensation.

If another entity is reimbursing a portion of the expenses, reimbursement from that entity should be requested first when allowed by the other entity. The reimbursement of the University's portion will not be taxable if documentation is provided showing:

- (a) The request to the other entity was made within 60 days of the end of the trip and;
- (b) The request to the University for its portion of the expenses is made within 60 days of the date the balance due from the University is known.

When travel advances have been made, failure to comply with the above stated rules may result in any excess cash payments being deducted from payroll earnings.

Staff Members

Reimbursement is made for actual lodging, meal and incidental expenses of a reasonable nature when essential to the transaction of University business.

Non-Staff Members

Reimbursement of expenses for non-staff members is not made except when it is necessary and to the benefit of the University, and is limited to actual lodging, meal and incidental expenses of a reasonable nature. The name, title and represented institution or organization of any guest must be listed on the travel form.

Advance reimbursement of travel expenses charged to personal or corporate credit cards:

At the discretion of each campus, reimbursement of transportation and meeting registration expenses charged to personal or corporate credit cards may be made in advance of the date that the travel/meeting occurs. The responsibility for documenting the business purpose of the reimbursement is with the traveler, the responsibility for maintaining the required supporting documentation is with the campus accounting offices; and the responsibility for monitoring that the travel actually takes place and for obtaining refunds from the traveler is at the department level.

Documentation of travel expenses paid directly by the University:

Documentation of the business purpose of travel expenses paid directly by the University is the responsibility of the traveler and the traveler's home department. If the payment is made by voucher, documentation should be on the voucher. Airfare paid by the University should be documented and maintained in the home department. To comply with accountable plan rules, documentation should include the amount, date, place and business purpose.

LODGING

Reasonable and necessary amounts are allowed for lodging. When two or more staff share the same room, the total claimed for reimbursement must not exceed the total paid for the room.

A receipted, itemized statement furnished by the hotel or motel is required for all lodging expenses. Summary statements provided by credit card companies will not be accepted as justification for reimbursement.

NOTE: Many hotels and motels offer a discount if the facility is informed the staff member represents the University. Information on these facilities, as well as other travel information, is available online at:
<http://www.system.missouri.edu/uminfo/trv/travel>.

MEALS

For overnight travel **within the fifty United States and the District of Columbia**, the meal expense allowance is not to exceed \$42.00 per day for three meals, including tips. If fewer than 3 meals per day are subject to allowance, amounts (including tips) should not exceed the maximum reimbursement for the total of the eligible meals that day:

Breakfast	\$10.00
Lunch	\$10.50
Dinner	\$21.50

For example, if a traveler is eligible for reimbursement for both lunch and dinner, a total of up to \$32.00 can be claimed for actual expenses for those two meals, regardless of the distribution between the two meals. If only \$5.00 is spent at lunch, an expenditure of up to \$27.00 may be reimbursed for dinner.

Meals included in conference registrations, covered by other University payments, or paid by others, are not eligible for reimbursement to the traveler. Such meals must be identified as provided by inserting "P" in the appropriate block on the travel form.

Prescribed maximums are not to be treated collectively as per diem allowances nor are they to be used individually without regard to the actual and necessary expenses. If actual expenses are less than the prescribed maximum, reimbursement will be allowed only for actual expenses.

For travel **outside the fifty United States and the District of Columbia**, reimbursement is allowed for meal expenses at a rate not to exceed that prescribed by the U.S. Department of State Standardized Regulations (Section 925) for "Meals and Incidental Expenses (M&IE)." This information can be accessed online at <http://www.gsa.gov/travel.htm>. These rates shall be considered maximums for the locations specified in the Standardized Regulations and the monthly bulletin which updates them. Reimbursement will be made for actual costs up to the published daily maximums.

Reimbursement for Meals When Traveling Overnight

All meals are reimbursable within the above guidelines.

Reimbursement for Meals When No Overnight Travel is Involved

Meals are reimbursable under the above guidelines when they are part of a meeting or activity including other individuals to discuss University business. If the meal is part of a group meal or organized banquet where each participant pays individually, the meal is reimbursable under the above guidelines as long as the reimbursement request includes an explanation as to the business purpose of the meal and the other individuals or group present. Meals eaten alone are not reimbursable except for meals on qualified day trips.

Reimbursement for Meals on Day Trips

Meals eaten during day trips (travel away from the employee's home city without an overnight stay) may qualify for reimbursement if the employee is in continuous travel status for twelve hours or more. Employee must indicate on the travel form the twelve-hour status if no overnight lodging is listed. The same maximum reimbursement for the total of the eligible meals for overnight travel within the fifty United States and District of Columbia applies.

Receipts are required for any meal in excess of \$75.

MEAL COSTS - SPECIAL CIRCUMSTANCES

For meals where guests of the University are involved, reimbursement of amounts exceeding the maximum meal allowance is permitted. The guest's name, title, and relationship to the University (e.g. candidate, donor, the institution/company represented) must be listed on the appropriate University form.

For Division or Department Meetings, the Department or Division should attempt to keep the cost of meals within meal maximums. However, meal maximums may be exceeded with approval of the administrative superior of the highest-ranking person in attendance.

For official, University-sponsored events, the cost of meals may exceed meal maximums. Documentation must be provided regarding number of attendees and the purpose of the event.

OTHER EXPENSES

Reimbursements will be made for other expenses under the following circumstances:

- * Telephone - Expenses incurred for official business.
- * Miscellaneous Transportation & Related Expenses - When necessary to carry out purpose of trip.
- * Registration or Other Meeting Expenses - When necessary to carry out purpose of trip.

EXPENSES NOT ALLOWED

Only expenses essential to the transaction of University business are reimbursable. Examples of expenses that are not reimbursable in most cases are: hotel gyms, mini-bars, movies, laundry, and vehicle fines.

EXPENSES CHARGED TO SPONSORED GIFTS, GRANTS OR CONTRACTS

Reimbursement of expenses to be charged to sponsored gifts, grants or contracts made to the University for research, instruction, or other purposes must be in full compliance with the specific terms and instructions of the gift, grant or contract as well as this policy. In the event a gift, grant or contract specifically provides for special arrangements for accountability of travel expenses, this fact must be noted on the travel form.

REQUESTING REIMBURSEMENT

All requests for reimbursement of travel expenses must be made on a travel form (Form 11 or 11A).

The employee must sign the travel form and have it approved by their administrative superior. If their administrative superior is not authorized to sign on the funds from which the expenses are being paid, an individual who is authorized must also sign the travel form. In no case should an employee approve his or her own form.

Itemized receipts are required to be attached to the travel form for all expenditures for lodging and any other expenses in excess of \$75.

Divisions or departments may establish their own lower limits, additional requirements, or more restrictive policies, as long as travelers are advised of these policies prior to the trip.