

Requests for Higher Approval

University Travel & Entertainment Policy

Campus Controller Review Guidance

Applicable to requests submitted under UC G-28 and/or BUS-79

This guidance provides campus departments with a clear understanding of the factors the Campus Controller considers when reviewing a Request for Higher Approval for University Travel & Entertainment Policy. The higher-approval process is intended for expenditures that require additional approval under University policy. It does not make an otherwise unallowable or prohibited expense allowable.

Additional Approval Requirement

Higher approval is a pre-approval requirement and must be obtained before the event or activity takes place and before the related expense is incurred or committed. Departments are responsible for identifying expenses requiring higher approval during the planning process and submitting the request with sufficient time to complete all required reviews and approvals. Submission of a request does not constitute approval. Requests submitted after the event or after the expense has been incurred or committed do not meet the pre-approval requirement and may be denied.

Department Responsibility Before Submission

The requesting department is responsible for submitting a complete and supportable request. Before the request is forwarded to the Campus Controller, it should include the required financial information, a clear business justification, supporting documentation, and the applicable departmental approvals, including review by the Chief Administrative Officer and Budget Authority.

What the Campus Controller Will Review

1. Business Purpose and University Benefit

Is there a clear, specific, and documented University business purpose (bonafide business purpose)?

The request should explain what occurred, why the expenditure was necessary, who or what University activity benefited, and how the expense supported the University's mission. General statements such as "business purpose," "team event," or "department activity" without additional context may not be sufficient.

2. Reason Higher Approval Is Required

Does the request clearly identify why higher approval is required?

Examples identified on the campus form include entertainment involving a spouse, domestic partner, other partner, or family member of the official host or guest; tickets to sporting, theatrical, or musical events; certain nonprofit fundraising event payments; and employee morale-building or recognition events.

3. Compliance With Applicable Policy

Is the expenditure allowable under the applicable provisions of UC G-28 and/or BUS-79?

Higher approval is an additional approval requirement; it should not be treated as authorization to override an expense that is otherwise prohibited by policy.

4. Supporting Documentation

Does the documentation substantiate the amount, date, event or activity, attendees or participants when applicable, business purpose, and circumstances requiring higher approval?

Documentation should be sufficient for an independent reviewer to understand the transaction without relying on undocumented background information.

5. Required Departmental Review and Approval

Has the request been reviewed and signed by the appropriate departmental officials?

The campus form calls for the requester, Chief Administrative Officer, and Budget Authority approvals, as applicable, before Controller review.

6. Funding Source and Financial Information

Is the proposed funding source clearly identified and appropriate for the expenditure?

The Controller may consider the amount and the Chart of Accounts information, including the PO/Report Key/PTA number and other financial coding provided on the request.

7. Grant-Funded Expenses

If the expenditure is grant funded, has the Research Administrator reviewed and approved the expense for allowability under the award?

The request should include an approved scope of work or budget document showing that the activity is permitted, sponsor-level approval when the activity is not addressed in the approved agreement, or documentation supporting another applicable governing-policy exception.

8. Reasonableness and Stewardship

Is the amount and nature of the expense reasonable in relation to the stated business purpose?

The Controller may consider whether the expenditure demonstrates appropriate stewardship of University funds and whether the documentation adequately addresses any apparent personal benefit or other compliance concern.

Controller Determination

Outcome	When It May Apply	Department Action
Approve	• The business purpose is sufficiently documented. • Required approvals and supporting documentation are complete. • The funding source is appropriate. • The expenditure is allowable under applicable University and, when relevant, sponsor requirements.	Retain the approval with the transaction and proceed in accordance with the applicable travel or entertainment process.
Return for Additional Information	The request may be potentially allowable, but information, documentation, signatures, funding support, or clarification is insufficient for a determination.	Provide the requested clarification or documentation and resubmit

Outcome	When It May Apply	Department Action
		through the established higher-approval process.
Deny	- The request does not demonstrate an allowable and adequately supported University business expense. - The funding source is inappropriate. - Required sponsor or University requirements are not met. - The expense is otherwise inconsistent with applicable policy.	Do not process the expenditure as an approved exception. Consult Travel & Expense Management regarding appropriate next steps.

Common Reasons a Request May Be Returned or Denied

- The business justification does not explain the University benefit or mission-related purpose.
- The request does not explain why the expense requires higher approval.
- Receipts, event details, attendee information, sponsor documentation, or other necessary support is missing.
- Required departmental or Research Administrator approvals are incomplete.
- The proposed funding source is not appropriate for the expenditure.
- The expense is not allowable under the applicable University or sponsor requirements.

SUBMISSION REMINDER

BEFORE YOU SUBMIT Complete the Request for Higher Approval form and submit it through ServiceNow using the [Higher Approval Request](#) ticket. Travel & Expense Management will forward the completed request to the Campus Controller for review.

Reference:

- UC Merced Request for Exception for University Travel & Entertainment Policy (Travel & Expense Management, 4/20/2023)
- University of California [G-28 Travel Reimbursement](#)
- University of California [BUS-79 Expenditures for Business Meetings, Entertainment, and Other Occasions](#)
- [Expenditure Allowability Grid](#)