

OU Travel Policy

1.0 Introduction

The guidelines set forth in this section are based on provisions of the State Travel Reimbursement Act in 74 O.S. beginning with § 500.1 as well as federal guidelines and other state statutes related to travel. The instructions and procedures that follow apply to official travel of OU/OUHSC employees. Non-employees are not subject to this policy. Reimbursement for travel for non-employees will be made when there is a valid business purpose for the travel, and when there is receipt documentation for the expense. State mandated per diem is not available to non-employees. Excessive expenses will not be allowed/reimbursed to non-employees. Note that additional travel restrictions or documentation requirements may be imposed for travel expenses paid with sponsored funding. Consult with Grants and Contracts Accounting in advance of any travel objective to determine if the funding agency has outlined specific requirements that may limit the allowances set forth in this policy.

2.0 Official Business Travel

Employees on official travel may be reimbursed for authorized and approved travel expenses essential to the transaction of official business.

3.0 Employee's Responsibility

Employees are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, luxury accommodation and services unnecessary or unjustified in the performance of official business are not acceptable and should be avoided as a standard practice. The traveler should obtain appropriate receipts for all applicable charges. The traveler is ultimately responsible for ensuring travel arrangements are in accordance with statutes and regulations and any excess expenses over allowable limits may be subtracted from the reimbursement.

4.0 Expense Report Preparation, Submission, and Approval

The traveler is responsible for preparation and submission of their expense report. A delegate may be assigned to assist the traveler with the report preparation, but the traveler is responsible for submitting the report and certifying that:

- 1) The expense report is a true and accurate accounting of expenses incurred to accomplish official business for the University and there are no expenses claimed as reimbursable which relate to personal or unauthorized business expenses.
- 2) Any business expenses not listed for reimbursement have been intentionally omitted for personal or budgetary reasons.
- 3) All required receipt images have been attached to this report.
- 4) I have not received, nor will I receive, reimbursement from any other source(s) for the expenses claimed.
- 5) In the event of overpayment or if payment is received from another source for any portion of the expenses claimed I assume responsibility for repaying the University in full for those expenses.
- 6) I understand and agree that unauthorized business or personal charges submitted with my travel claim will be deducted directly from my wages at the end of the payroll period following receipt of this expense report.
- 7) I understand and agree that any charges marked as taxable on this claim are considered W-2 income. The total amount of such charges will be included as compensation in the calendar year paid. I also understand if I claim reimbursement for this taxable expense, based on my current W-4 on file, appropriate tax withholding will be reflected on a future paycheck.

Proper completion of all pertinent information fields on the expense report is essential for prompt payment. Incorrect or partial completion of any of the required information risks rejection of the expense report.

Expense reports submitted by the traveler must be approved by the traveler's supervisor/higher authority and a financial approver, which may be the same individual as the supervisor/higher authority. Approval of an expense report certifies that:

- 1) The expense report and its accompanying receipts have been reviewed and are in compliance with university policy.

Additional approvals from Grants and Contracts Accounting may be applicable depending on the funding source used. Expense reports will be approved by Financial Services to ensure compliance with policy.

4.1 Filing Period

Payment of expenses is restricted to amounts applicable to the fiscal year in which the travel occurred. In addition, payment shall be subject to the availability of the amounts in the department's budget. Expense reports should be submitted as soon as possible. Expenses submitted more than 120 days after the expense has occurred or after the travel objective has taken place will be considered taxable income to the employee. Once the travel expense becomes taxable income, it is no longer eligible to be charged to sponsored programs.

4.2 Official Duty Station

The official duty station is the employee's official workstation/office, as noted in official HR records. It is normally the city in which the employee is assigned to work. Employees whose duties are normally mobile and statewide may be deemed to have no official duty station or office; therefore, the person's home is their official duty station. The starting and ending point of travel may be listed as either the employee's official duty station or their home. Regardless of the starting/ending point of travel, commuting miles should be deducted, as appropriate. For employees with an official remote work agreement on file with HR, when you are required to travel to the official duty station, the miles you commute should be deducted. When filling out the expense report, the duty station must be listed as a physical address.

4.3 Nature of Official Business

The employee must clearly state the purpose of travel in the expense report. The purpose must be concise but specific. For example, "meeting" is too vague but "meeting with researchers regarding a new proposal" provides a useful description of the purpose of travel.

4.4 Indication of Points and Time of Travel

Each point of travel (including stops for lodging) with its location, exact date, and the start and end time of overall travel must be shown on the expense report. Because of restrictions on the time allowed for travel reimbursement before and after a meeting or conference, documentation showing the start time of the meeting, conference or other purpose of travel must be attached to the expense report.

4.5 Personal Breaks in Official Travel

If a period of official travel includes time taken for personal travel, any personal travel time must be reflected in the dates and times and subtracted from the expense report. The personal travel time must be notated on the expense report. Travel that transcends a weekend/holiday period must be terminated/reinstituted pursuant to the standard travel rule for periods when work is not performed. However, if a cost comparison shows a savings to the university by leaving the traveler in travel status rather than paying for a return to the duty station over the weekend/ holiday and travel back to the event, the traveler may stay in official travel status throughout the weekend or holiday. Documentation showing the cost savings must be attached to the expense report.

4.6 Presentation of Expenses

The expense report can only include eligible business expenses the traveler personally incurred. Paid receipts or other evidence of payment must be provided for each expense item for which a receipt is required as the basis of payment (e.g., lodging, registration, single-expense charges of \$25 or more).

4.7 Exclusion of Major Category of Expense

When any of the three commonly used major categories of expenses (e.g., meals, lodging or mode of transportation) is excluded or omitted from the expense report and one or both of the others are claimed, the expense report must include one of the following:

- 1) Cross-reference number to another expense report where the omitted expense item was claimed.
- 2) Explanation of payment of omitted expense made by another form or source.
- 3) Statement that no reimbursement is to be claimed for omitted expense.

The explanation is not required when the expense report is only for in-state mileage or local transportation expenses.

5.0 In-State vs. Out-of-State Travel

Reimbursement rates and allowances vary depending on whether travel is considered in-state or out-of-state. For expense reimbursement purposes, in-state travel includes travel performed within Oklahoma's borders. The trip's objective destination points determine whether travel is in-state or out-of-state for expense reimbursement purposes.

- 1) Trips originating from outside the state with the objective of travel within the state should be treated as in-state travel.
- 2) Out-of-state travel is any trip in which the objective of travel is to destinations outside the borders of Oklahoma.
- 3) Travel across the state line merely to acquire lodging does not constitute out-of-state travel for expense reimbursement purposes.
- 4) Persons based outside of Oklahoma who perform official travel outside the borders of the state should treat their expenses as out-of-state for reimbursement purposes.

6.0 Distance and Duration Criteria

Certain criteria must be met before any payment of travel expenses other than mileage may be claimed.

- 1) There must be an absence from the traveler's official duty station while performing official business.
- 2) When expenses related to overnight travel are claimed, the trip must be of sufficient duration and distance to qualify as overnight absence from the person's home and/or official duty station. Sixty miles (one way) is considered a sufficient distance. Less than 60 miles may be approved by the Controller's office in extenuating circumstances.
- 3) Standard Travel Rule. Travel status shall not extend more than one calendar day before and/or more than one calendar day after the date and time of object of travel (e.g., meeting, workshop, conference, etc.) begins and/or ends.
 - a) When the event begins with a meal or dinner reception considered a meet-and-greet activity, this could be acceptable for the timing of the standard travel rule.



- b) Open registration more than one calendar day prior to the actual start of the event and activities clearly provided primarily for the entertainment of participants, such as sightseeing tours, athletic events, etc., are not appropriate.
 - c) Business-related meetings prior to or after the conference may be used as starting or ending points for the standard travel rule. Proper documentation of the business purpose for participating in such early (or later) activities should be provided with the expense report as justification for extending the start or end time of the standard travel rule.
 - d) Where a savings in travel costs is available through the purchase of discount airline tickets in connection with cheaper weekend commercial airline flights or limited available flights requiring an earlier flight, the standard travel rule may be extended to two calendar days. However, if it is just a person's preference to leave early when later flights are available, the early travel status exceeding the standard travel rule is not allowed.
 - e) The expense report must include a detailed cost comparison of additional meals, lodging and other expenses versus the savings on airfare.
 - f) The airfare rate used in the comparison must come from the same travel agent/contract as where the cheaper ticket was purchased.
 - g) Total payment for meals and lodging and the cost of the airplane ticket shall not exceed the amount of reimbursement that would have been allowed for travel under the standard travel rule plus the related airfare cost available at that time.
- 4) Standard International Travel Rule. Official travel status when traveling to areas outside the contiguous United States (including Hawaii and Alaska) may start as early and end as late as two calendar days before/after the objective of the trip.

7.0 Overnight Status Required for Benefits other than Mileage

The traveler must be in overnight travel status to receive reimbursement for lodging and per diem, or for the agency to pay lodging expenses on the traveler's behalf. The basic guideline for overnight travel status is there must be an overnight lodging receipt or written verification of an overnight stay. Approval of payment shall be based on the employee's true account of travel and the supervisor's verification of the employee's need of rest and sleep during the travel period.

Limited exceptions to the overnight status requirement are as follows:

- 1) The university is authorized to enter into contracts and agreements for the payment of food and necessary lodging expenses for employees attending an official course of instruction or training sponsored by any state agency. Expenses may be paid directly to the contracting agency or business establishment.
- 2) Certain business trips are not literally overnight but are of substantial duration to justify treatment as overnight to the extent of requiring the employee to get necessary sleep and rest to meet the demands of his/her work.
 - a) To qualify for overnight travel, employees need not be away a full 24 hours or dusk to dawn.
 - b) The trip must be substantially longer than an ordinary workday.
 - c) It must be reasonable for the employee to need and to get necessary sleep and rest to complete his/her work.
 - d) Under this guideline, it is necessary for the employee to have been given relief time from his/her duties to get the needed sleep and rest. The lodging must be documented.
 - e) Relief time does not mean short rest stops taken for napping in the car while driving to and from points of travel or during flights. It refers to meaningful periods of sleep and rest.

8.0 Lodging

To pay for lodging the traveler must be in overnight status or one of the exceptions in the above section must apply.

8.1 Lodging – Type

Besides traditional public lodging facilities such as motels or hotels, other non-conventional types of lodging may be authorized when advantageous to the state due to the cost, location (such as remote areas) or the duration of travel. Certain restrictions apply. The following are examples of non-conventional lodging:

- 1) Rent of an apartment or other type dwelling.
- 2) Charges or fees associated with the use of a motor home or recreational vehicle.
- 3) Airbnb, VRBO, or similar rental sites.

Payments shall not cover accommodation ordinarily provided on a common carrier, such as AMTRAK sleeper car, since such accommodations would be included in the transportation cost. When non-conventional lodging is used; the daily expense reimbursement shall be limited to the actual cost not to exceed the applicable standard daily lodging rate authorized for the travel location. The daily lodging expense allowed shall be computed by dividing the total lodging cost plus any necessary incidental expenses (cleaning fees, maintenance fees, host fees, etc.) related to renting the lodging by the number of days the accommodations were actually used. The resulting daily average cost shall not exceed the standard daily rate for conventional lodging for the area for reimbursement purposes. All costs shall be evidenced by paid receipts from the landlord or supplier. Payments for the use of employee-owned RVs may include such actual charges as parking fees, fees for connection, use and disconnection of utilities (i.e., gas, electric, water, sewage, etc.), bath and shower fees and toilet dumping fees. Any expenses claimed must be documented by paid receipts and cannot exceed the normal lodging rate for the area.

8.2 Lodging – Rate of Reimbursement

Lodging expense reimbursement includes the actual cost for overnight sleeping accommodation based on paid receipts and subject to limitations of the travel policy.

- 1) The applicable lodging rate for the trip depends on the location of the event, not the location of the lodging. The lodging reimbursement rate may be different in a single state, depending on the city.
- 2) Lodging amounts are based on the Government Services Administration's (GSA) lodging reimbursement rate available on the GSA website. Lodging rates are set forth by locale and by month in the GSA per diem table. If travel is within the counties associated with a city as shown on the GSA website, the rate for a specific city may be used even if the stay is outside city limits.
- 3) Travel to Alaska, Hawaii or any foreign country will require moving through additional links provided on the site.
- 4) Allowed exceptions to using the GSA rate are discussed below.

8.3 Sponsored Lodging

Designated by Sponsor

When the sponsor of an event, conference or meeting designates one or more motels or hotels with blocked rooms and rate reductions, the single occupancy room rate charge may be paid.



- 1) Documentation of sponsored lodging, such as a conference brochure, must be attached to the expense report.
- 2) The single occupancy room rate may be allowed even if the reduced/blocked rooms with reduced rates were no longer available when the travel arrangements were made. Documentation of the reason for the higher rate, such as a 'sold out' notification from the sponsor's website, must be included with the expense report.
- 3) Standard military or government rates as sometimes made available by lodging suppliers are not considered special rate reductions arranged by the sponsor for the purpose of sponsored lodging.
- 4) A sponsor's announcement recommending a list of hotels and motels for the convenience of participants without blocking rooms or obtaining rate reductions does not satisfy the requirements for sponsored lodging. In such cases, reimbursement of lodging expenses shall be held to the applicable GSA rate.
- 5) If sponsored lodging is in place for the travel and the traveler opts to choose a less expensive hotel, the traveler may be reimbursed for the single occupancy room rate charged, as long as both the room rate and the local transportation cost do not exceed the sponsored lodging rate
- 6) If a sponsored lodging rate for the trip is established but rooms are not available in the sponsored hotel, the traveler's expenses for lodging at another location may not exceed the sponsored rate.

Designated by OU/OUHSC

When the university is the sponsor of the object of travel, the university may prearrange and designate the public lodging place for employees to stay while attending the travel objective.

- 1) The University must clearly be the sponsor of the object of travel. Travel for an individual may not be self-designated by the employee or the department.
- 2) The travel objective must be conducted at the place of lodging, or the sponsor must have a block of rooms reserved or a reduced rate for the event.
- 3) Prior to the beginning of the trip, the department must coordinate with the Controller's office to authorize the Agency-Sponsored Designated Lodging form. The form must list:
 - a) Object of travel (purpose).
 - b) Date(s) the travel objective is being conducted or held.
 - c) Name and location of the designated hotel.
 - d) Single room rate charge authorized.
- 4) If approved by the Controller's Office, the Agency-Sponsored Designed Lodging form must accompany all applicable expense reports.

8.4 In State Lodging – Limited Exception to GSA

The Controller's office may authorize payment for overnight lodging while in official travel status within Oklahoma at a rate of up to 150% of the GSA rate if it is determined that no lodging was available at the GSA rate. In order for payments to be approved under this exception, approval should be obtained prior to the trip.

For this exception to be considered, all of the following criteria must be met:

- 1) Travel is within the State of Oklahoma.
- 2) Traveler must document efforts to find lodging at the allowable rate and document reasons why such lodging was not available within a reasonable distance from the object of travel.

8.5 Agency Direct Purchase of Lodging

The university is authorized to enter into contracts or agreements with lodging establishments for the purchase of food and lodging for employees attending conferences, meetings, seminars, workshops, or training sessions, or in the performance of their duties. The cost of food and lodging for each attendant, employee, or official at these facilities shall not exceed the standard daily rates.

8.6 Companion Travel

When two or more employees travel together and share common lodging accommodation, such as a double room, three options for payment are available:

- 1) The hotel may provide individually billed receipts, splitting the payment between employees sharing the room. The total may not exceed the room rate.
- 2) Each employee may provide a copy of the hotel receipt and expense one-half (or other appropriate share) of the total.
- 3) One employee may pay the entire lodging amount and expense the total bill. The expense report must indicate the other occupants of the room to help substantiate their overnight travel.

The room rate charged must not exceed the allowable room rate for two separate rooms. For post auditing purposes, each companion expense report should bear cross-reference to any and all other related expense reports, when available.

9.0 Per Diem

A daily per diem is used to cover meals and incidental expenses related to travel. To receive per diem the traveler must be in overnight status.

9.1 Per Diem Rates

The applicable per diem for the trip depends on the location of the event (not the location of the lodging). The per diem may be different in a single state, depending on the city.

- 1) Per diem amounts are based on the Government Services Administration's Meals and Incidentals reimbursement rate available on the GSA website. Enter the location of the travel and use the applicable rate in the last column of the table (labeled M&IE).
- 2) GSA shows a standard rate to be used statewide as well as higher rates for certain metropolitan areas. These areas may cover several suburbs and towns. If travel is within the counties associated with a metropolitan area as shown on the GSA website, the rate for a specific area may be used even if the stay is outside city limits.
 - a) For example, if an employee is in overnight travel status and obtains lodging in Edmond, Oklahoma, the higher reimbursement rate for the Oklahoma City metropolitan area will apply (rather than the standard rate), as Edmond is within the same county as the Oklahoma City area.
 - b) When travel is to a suburb of a metropolitan area and the event brochure or location on the lodging receipt does not identify the county justifying the higher than standard rate, documentation showing the address (including county) of the event must be attached to the expense report. The county may be documented through an online search of the suburb or town.
- 3) Travel to Alaska, Hawaii or any foreign country will require moving through additional links provided on the site.
- 4) The per diem is intended to cover expenses for breakfast, lunch and dinner, including tips, taxes, and transportation, as well as any other personal purchases such as snacks, refreshments, over-the-counter medicines, etc.



5) The per diem as defined by GSA includes fees and tips given to porters, baggage carriers, hotel staff and staff on ships. The only tip for which actual cost may be included in the expense report is for local transportation, such as taxi or UBER.

6) In computing the reimbursement allowance, a day shall be one calendar day. Reimbursement may be allowed for each day of travel in official travel status. The first and last days of travel are reimbursed at a rate of $\frac{3}{4}$ the daily per diem rate, while additional days between the first and last day of travel are reimbursed at the full daily rate.

9.2 Per Diem Reduction for Meals Provided

1) When meals are provided through the cost of registration or otherwise through the travel arrangements, the per diem is reduced according to the M&IE Breakdown listed on the GSA website.

2) The reduction only applies when per diem is allowed. When meals are provided at conferences that don't require overnight travel, no per diem is allowed and no adjustment is necessary.

3) With appropriate justification, the reduction may not apply if the employee cannot partake in the provided meal due to one of the following reasons and the reason is documented on the expense report:

a) Medical diet restrictions such as a doctor's order or food allergy. Voluntary weight loss programs are not considered a diet restriction for this purpose.

b) Religious restrictions such as forbidden foods or fasting periods.

c) Ethical dietary restrictions (for example vegan).

d) Lack of means of transportation.

e) Conflicting meetings.

4) Continental breakfasts (pastries, cereal, donuts, fruit, coffee, juice, milk, etc.) count as a provided meal.

5) Hors d'oeuvres provided at a reception or other event do not count as a provided meal.

6) Meals provided by a third party that are not covered in the registration fee, package plan or agency direct pay contract do not reduce the per diem.

7) Complimentary hotel breakfasts do not reduce the per diem unless provided through conference registration.

8) Snacks or refreshments provided during breaks do not reduce the per diem.

9) When meals are provided in a package plan for the event paid by the university the per diem must be reduced according to the M&IE Breakdown listed on the GSA website.

10.0 Transportation

Transportation expenses for approved business travel include:

1) Commercial common carriers.

2) Local transit system and taxis.

3) UBER and similar services.

4) Commercial rental cars.

5) Mileage for use of a privately-owned motor vehicle.

6) State-furnished or contract rental cars or airplanes.

For in-state travel, a privately-owned motor vehicle or rental car is the default mode of transportation. For out-of-state travel, flying is the default mode of transportation. If a traveler is using a mode of transportation that is not the default, specific requirements apply and are discussed under the sections pertaining to the default mode of transportation.

All travel performed for the university shall be by a direct travel route appropriate to the mode of transportation used. When an employee for his/her own convenience travels by an indirect route or otherwise interrupts travel by direct route, the extra expense shall be borne by the employee. Payment of authorized expenses shall be based only on such charges as would have been incurred had the direct travel route been used. However, travel by other than a direct travel route may be allowed when necessitated by circumstances beyond the employee's control such as weather, involuntary flight changes, road conditions, etc. An explanation for such exceptions shall be noted in the expense report. Employees are not required to travel by air if it is medically inadvisable, as certified in writing by a licensed medical practitioner, and alternative travel arrangements should be made in such cases. Additionally, the department should retain information on travel restrictions in their files for audit purposes.

10.1 Airfare

For out-of-state travel, airfare is the default mode of travel, and any other mode of travel must be compared to the cost of coach/economy airfare and shown to have a lower cost. Certain limited circumstances where air travel is not feasible do not require the comparison but must be justified by other documentation. Examples include:

- 1) Travel is to a remote location with no airport.
- 2) A medical condition prevents the traveler from flying.
- 3) The traveler is delivering something that cannot be taken on an airplane.
- 4) Extended travel (7+ calendar days) requires taking a personal or state-owned automobile.

If another mode of travel is selected with no justifiable need, reimbursement for out-of-state transportation costs shall not exceed those of state contract coach/economy class fare. Extra fees for preferred seating or upgrades are not allowable expenses unless a medical condition is documented, and the department must retain evidence of the medical condition or accommodation for audit purposes. Preferential/Priority seating is allowed if documentation supports that only upgraded seats were available. In cases where an airline extends first class accommodation at coach/economy class rates or the ticket receipt fails to show the class accommodation, the expense report must be annotated with information indicating the type (class) of accommodations purchased. When international airfare is paid with non-federal funds, business class tickets are allowed. Federal funds are limited to coach/economy class only.

Airline tickets shall bear the following:

- 1) Airline ticket identification number.
- 2) Name of the airline.
- 3) Total cost of purchased ticket.
- 4) Class of accommodation.
- 5) Name of the individual for whom the ticket was purchased.

10.2 Travel Agent Services/Online Booking Tool

A university contract exists for travel agent services. This contract includes an online booking tool that should be used for all flight bookings and must be used for any flight comparisons made with another travel agent.

10.3 Travel by Automobile

When traveling out-of-state, the default mode of transportation is flying. For mileage reimbursement or a rental car expense for out-of-state travel to be paid, the cost must be compared to the cost of coach/economy airfare. The airfare cost used in the comparison must be obtained through the contracted travel agency for travel under the most economical arrangement. The Airfare vs. Mileage Comparison form should be used to document the costs. Even though traveling by automobile may require additional travel time, per diem and lodging are limited to the standard travel rule guidelines regulating begin/end travel times, except in certain limited circumstances.

10.4 Mileage Reimbursement

Employees may use personal vehicles and seek mileage reimbursement.

- 1) The employee's supervisor must approve the use of a personal vehicle for business travel.
- 2) OMES sets the standard mileage reimbursement rate annually. The rate is announced in December and normally aligns with the IRS mileage rate.
- 3) Expense reports should show every point of travel, excluding rest stops that do not deviate from the primary route.
- 4) Mileage should be based on GPS miles.
- 5) Only business miles may be claimed. Side trips for personal reasons must be omitted for reimbursement from the expense report.
- 6) Mileage allowance and other associated expenses in connection with use of a privately-owned automobile is payable to only one of two or more employees traveling together on the same trip and in the same conveyance, although each may have shared in the operating cost of the vehicle.
- 7) Under no circumstances should any person be authorized to drive a privately-owned or contract leased/rented automobile and seek reimbursement for travel between his/her home and duty station. This is not allowed by the state or per IRS regulations (IRS Publication 463).
- 8) Fuel payments or reimbursements related to use of a personal vehicle are never permissible. Employees may seek reimbursement for miles driven, but not actual fuel expenses.

10.5 Rental Cars

If driving out-of-state, payment for a rental car, including gasoline and other related costs, may not exceed the cost of coach/economy airfare, including baggage, parking fees and transportation costs in the vicinity of the event. This comparison must be based on documented fares and included with the expense report. In general, rental cars are not considered an allowable expense for travel in the vicinity of the event unless a rental car was justified as the mode of transportation for the entire trip. However, if the cost of a rental car plus parking is less than the cost of local transportation, a rental car may be justified. Refer to the following section for additional information.

10.6 Travel in the Vicinity of the Event

Charges for business travel in and around the local area of the point(s) of travel by normal transit conveyances, such as taxi, UBER, shuttle, or subway may be paid under the following limitations:

- 1) Charges are allowed between the airport and the hotel or location of the event or meeting as well as to and from a meeting or conference site located separately from the hotel or lodging facility. For any other fares, the business purpose of the fare must be clearly documented in detail on the expense report.
- 2) Courtesy shuttles should be used when available.



3) In general, rental cars are not the most efficient means of travel in the vicinity of the event unless a rental car was justified as the mode of transportation for the entire trip. However, if the cost of a rental car plus parking is less than the cost of local transportation, a rental car may be justified.

a) Specifics of the trip may justify a rental car.

b) When a rental car is used, any personal miles must be tracked. The reimbursement will be reduced by the percentage of personal miles used.

c) If the rental car is not justified, reimbursement will be restricted to the cost of local transportation.

4) Payment for transportation expenses for travel between an optional lodging location and the sponsored hotel, motel, or other public lodging where the object of travel is conducted shall be allowed but not to exceed the cost of the difference between the optional lodging and the sponsored lodging.

5) Local transportation expenses must be itemized on the expense report and a receipt for any charge of \$25 or more must be attached to the expense report.

6) Local transportation expenses for in-state travel shall be paid only upon justification of the necessity for such service.

7) Tips for drivers of transit conveyance may be reimbursed up to 20% of the fare. Per diem is intended to cover any additional tip or tips for other services.

10.7 Insurance on Vehicles (Rental and Personal)

Travelers and individuals responsible for travel arrangements should be aware of the following guidelines and regulations for vehicle insurance.

1) The University, through OMES Risk Management, provides tort liability protection in accordance with the GTCA for all employees of the state who are conducting state business in another state. This protection provides commercial general liability as well as auto liability coverage when employees are conducting state business. This only covers liability for damage to another vehicle.

2) If an employee rents or leases a vehicle to use on state business, whether in the state or outside of the state, including travel abroad, OU ERM strongly recommends the employee purchase the vehicle physical damage insurance, commonly known as Loss Damage Waiver ("LDW") or Collision Damage Waiver ("CDW"), offered by the car rental company. The fee for this coverage is part of the rental cost of the vehicle and should be reimbursable as travel expenses. Failure to purchase this coverage may result in a personal liability for the individual renting the vehicle if there is damage to that vehicle. If an employee has any question or concern about this issue, he or she should contact their campus ERM office.

Note: Physical damage insurance is not necessary for vehicles rented through the statewide rental car contract since it is already included in the contract.

1) The University, through OMES Risk Management, provides coverage protecting employees of the state traveling on state business to a foreign country.

a) The policy of insurance contains restrictions against travel to certain foreign countries with which the United States has trade or economic sanctions. Coverage restrictions may also apply to other countries as well.

b) Employees must register all international travel through the University's international travel registry at <https://www.ou.edu/travel>. Once registered, ERM provides employees with vital information related to insurance, and Export Controls provides vital information related to equipment taken abroad.

- c) The University will report international employee travel to OMES Risk Management well in advance of any such travel as applicable.
- d) Some foreign countries require the purchase of auto liability insurance from locally admitted insurance providers. Employees are required to purchase local auto liability insurance when traveling abroad to ensure they have the correct auto liability protections in place.
- e) Contact your campus ERM office for more information related to this issue.

10.8 Privately-Owned or Chartered Airplane

Transportation costs for travel by privately-owned or chartered airplane in lieu of privately-owned automobile may be paid in an amount which, when added to payment for meals and lodging expenses for the trip, does not exceed automobile mileage plus meals and lodging expenses.

Whenever a privately-owned or chartered airplane is used for out-of-state travel in lieu of a commercial airline, reimbursement of expenses shall be limited not to exceed the cost of a single coach/economy airplane ticket. If more than one person traveled, payment of each person's pro rata share of the cost of the chartered airplane shall not exceed the cost of a single coach/economy class airplane ticket.

State law prohibits the use of any aircraft owned, leased, chartered, or operated by the state in the following situations:

- 1) If the event is in support or opposition to a political party or candidate.
- 2) If the traveler is receiving compensation related to the travel other than the salary the person receives from the state.
- 3) If the event charges an admission fee. Some exceptions apply.

11.0 Registration

Registration charges in connection with attending workshops, conferences, seminars, etc., are travel related expenses regardless of whether the person is in travel status as defined for reimbursement of meals and lodging expenses.

- 1) Documentation for registration fees must show the name and date(s) of the conference, workshop, meeting, etc.

Any provided meals result in a reduction in the per diem payment as discussed in the Per Diem section of this chapter.

11.1 Optional Activities with Separate Charges

In general, optional activities such as social or recreational activities for which there is a charge separate from the registration fee are not allowed expenditures. However, the additional cost of business-related optional activities may qualify for payment as a miscellaneous expense if the expenditure is business related and essential and necessary for the purpose of travel. For example, a networking reception on a conference agenda would be allowable but a golf tournament would not. Proper documentation of the business purpose must be included with the expense report.

12.0 Miscellaneous Travel Expenses

Authorized and approved general miscellaneous travel expenses may be paid based on itemization on an expense report. These expenses must be listed separately on the expense report.

- 1) To qualify as an allowable miscellaneous travel expense, the expense must be clearly connected with the purpose of travel.
- 2) The expense report must document a clear business reason for the expense.
- 3) Purchases and charges of a personal nature, such as telephone calls to family or friends, reading materials, over-the-counter medicines, non-business transportation, etc., are included in the per diem and are not allowable expenses.



- 4) Payment of general miscellaneous travel expenses may include:
 - a) Parking and toll fees.
 - i) Parking fees in excess of \$100 must be justified.
 - b) Necessary business communications (i.e., telephone, fax, etc.).
 - c) Airline baggage fees.
 - i) Two bags are allowed per trip, meaning that two bags are allowed on the outbound journey and two bags on the return journey. If the airfare includes the cost of baggage, these two bags are fully covered. However, if the airfare does not include baggage, two bags are allowed for the entire trip, from the starting point to the final destination and back. For business trips lasting more than seven calendar days, additional baggage expenses may be allowed.
- 5) Baggage handling (non-personal) for equipment and materials.
- 6) Fees for insurance when renting automobiles.
- 7) Necessary laundry and cleaning services (when such expenses are approved for travel extending seven days or longer or required in emergency situations).
- 8) Emergency and other expenses (excluding personal) incidental to the purpose of travel.
- 9) Fuel expenses when rental car is approved and authorized for travel.
- 10) Commission charges for conversion of currency for travel in a foreign country.
- 11) Passport fees, visa fees, costs of photographs for passports and visas, costs of certificates of birth, health and identity, and of affidavits and charges for required inoculations, only when traveling abroad on university business.

13.0 Expenses Incidental to Travel by Persons with a Disability

(Ref.: Americans With Disabilities Act (ADA) of 1990; Rehabilitation Act of 1973, as amended, 29 U.S.C. 701, et seq.). Payment may be authorized for extraordinary expenses incurred in connection with travel by persons with a disability as defined by law.

- 1) The term employee with disability means an employee who has a disability as defined in and is otherwise generally covered under the Rehabilitation Act of 1973, as amended.
- 2) The following statement must be included on the expense report: “REASONABLE ACCOMMODATIONS FOR EMPLOYEE WITH DISABILITY.”
- 3) Expenses allowed may include:
 - a) Transportation, lodging, and subsistence expenses incurred by an attendant or family member approved and authorized to accompany the employee when assistance of an attendant is required.
 - b) Cost of specialized transportation for the employee to, from and/or at the point(s) of travel.
 - c) Cost of specialized services provided by a commercial carrier necessary to accommodate the employee’s disability.
 - d) Costs incurred as a direct result of the employee’s disability for baggage handling in connection with public transportation or at lodging facilities.
 - e) Cost of renting and/or transporting a wheelchair.

14.0 Cancellation of Prepaid Trip

If any payment or deposit for hotel or registration or other travel expenses have been prepaid under an authorized reason for advance payment and the trip is cancelled, payment of travel expenses paid may be allowed only if:

- 1) The department has made reasonable efforts to have prepaid expenses refunded or reutilized.
- 2) The travel is canceled for legitimate reasons as documented by the department.
- 3) Sponsor provided funds may carry additional restrictions. Departments must consult with Grants and Contracts Accounting to determine any specific requirements or limitations.

15.0 Expenses Incurred Outside of Travel Period

Ordinarily, expenses incurred outside of the period of travel shall not be allowed in connection with the stated purpose of travel. However, incidental expenses that occur before or after the travel period that are consequential to completion of the purpose of travel may be paid as related trip expenses, e.g., passport application fees for travel abroad, film processing charges, etc. The connection of the trip to the expense must be clearly defined in the expense report.

16.0 Receipts and Documentation of Travel Expenses

A receipt or other verifiable documentation is required for payment of any travel expense of \$25 or more. Payment of travel expenses for which a receipt is required shall be based on evidence that the expense was paid. Evidence of payment may be documented with:

- 1) A receipt or statement showing zero balance due.
- 2) A receipt showing the amount charged to the employee's credit card.
- 3) A credit card statement or credit card receipt.
- 4) A statement from the vendor indicating the expense was paid in full.
- 5) Required receipts include the following:
 - a) Lodging – Receipts for lodging showing the number of guests charged, single room rate charged, itemized list of all charges billed and acknowledgment or verification of payment. A receipt without a zero balance is acceptable if the lodging receipt shows a credit card was used to secure the payment.
 - b) Miscellaneous expenses – Receipt for any miscellaneous expense item in an amount of \$25 or more, including any sales tax associated with the purchase.
 - c) Registration– The paid receipt issued by the supplier or agency sponsoring the object of travel. The receipt must include an itemized list of all charges and acknowledgment or verification of receipt of payment.
 - d) Common Carrier Passenger's Ticket Receipt – The passenger's ticket receipt issued by the common carrier agent, e.g., airline, rail, bus, etc. At a minimum, the passenger's ticket receipt should show the passenger's name, number of seats/passes charged, travel class, destination points and amount.
 - e) Hire of Travel Conveyance – The paid receipt acknowledged by the supplier for the rent or lease of automobile, transport truck, etc. Also, the paid receipt for purchases of fuel, (e.g., gas, oil, etc.), and payment for other purchases used in the operation of rental or leased automobile. Receipts for leased or rented motor vehicles should show all charges paid and indicate miles driven.
 - f) Laundry and Cleaning – The paid receipt from the supplier for the cleaning of clothing when authorized for extended trips seven days or longer.

16.1 Lost or Unavailable Receipts

If a receipt or other documentation is not available for a charge of \$25 or more, the maximum that can be claimed on the expense report for that expense is limited to \$25.

- 1) For sponsor-funded expenses, an itemized receipt detailing all items purchased is required when claiming business or actual meal costs. Expenses submitted without an itemized receipt will not be eligible for reimbursement from sponsor funds.

17.0 Travel Arrangement and Ticket Changes

Charges incurred for exchange of travel tickets or change in transportation schedules may only be paid if there is a true business or emergency reason and the change is advantageous to the university.

- 1) Costs associated with changes made for personal convenience or benefit of the employee may not be reimbursed and if the university pays directly for those costs, the employee must reimburse the university or subtract this cost from any expense reimbursement related to the travel.

18.0 Sales Tax Non-Exempted for Travel

Sales of tangible personal property and services to the university are exempt from Oklahoma sales tax. Sales to individuals who are employees of the university, however, are not exempt from tax unless the sale is billed directly to the university.

- 1) If the university makes a direct payment for lodging or other travel expenses, no sales tax should be applied for in-state travel.
- 2) If an employee is paying for lodging or other travel expenses, sales tax applies and may be reimbursed.
- 3) Sales taxes apply when traveling out of state.