
"QUICK" SEARCH BY TOPIC

Actual and Necessary Expenses

Agencies so specified in the Oklahoma Statutes are authorized certain exceptions and/or exemptions to the State Travel Reimbursement Act on the basis of "actual and necessary" expenses. Otherwise, the general provisions of the State Travel Reimbursement Act (as detailed in this manual) are mandatory for all officials and employees of all departments, boards, commissions, and institutions of the state.

State officers and employees who have been required to attend formal hearings or meetings of any congressional committee or subcommittee or any federal agency, board, or commission shall be reimbursed for their actual and necessary travel and lodging expenses; however, the agency head must approve any claims in connection with such expenses.

Travel claims submitted to University Accounting for reimbursement on the basis of actual and necessary expenses must be accompanied by a receipt covering each expense. The claim must be filed on the "State of Oklahoma Travel Voucher - Actual and Necessary Expenses" form.

Airbnb

An Airbnb is allowable but follows the same rules as hotels. The main difference is the cleaning fees and service fees charged by Airbnb. When comparing an Airbnb room rate to the allowable designated conference hotel room rate, the nightly cleaning and service fees must be added to the Airbnb room rate and then compared to the designated room rate. The Airbnb room rate plus cleaning and service fees cannot exceed the allowable designated conference room rate (or GSA lodging rate if no hotel is designated).

Airline Ticket Purchases

Commercial airline tickets for out-of-state travel must be purchased from an approved travel agency as established by the Division of Central Services. Exceptions may include: 1) when air travel services can be secured elsewhere at a cost less than that which can be secured by a state contract travel agency; or 2) when the air travel is necessitated by an emergency and time does not permit utilization of an approved state travel agency; or 3) when the air travel is part of a package arrangement made by the organization scheduling the meeting or conference. All exceptions must be explained by a letter/memo accompanying the travel voucher or airline ticket requisition.

Annual Leave

Separate any time spent in annual leave by indicating dates and times beginning and/or ending on travel voucher.

Approving Officer's Responsibility

Travel vouchers may be approved for payment only by the elected or appointed head of any state department, board, commission, institution or agency, or their designated administrative employees. When the authorized officer of the agency approves a travel claim, it is implied that the claim complies with the State Travel Reimbursement Act, or as otherwise authorized and stated on claim.

Assignment

Should the employee or claimant wish to have the reimbursement from the travel voucher paid to the order of another individual, she/he will complete the assignment section of the travel voucher. ***The reimbursement will be made to the individual for the entire amount of the travel voucher.***

If the employee or claimant only wants a portion of the travel reimbursement to be paid to another individual, she/he will prepare two vouchers; one for the item(s) to be paid to the other individual and one for the item(s) to be paid to the employee or claimant. Each travel voucher filed must be accompanied by a copy of the other (supplemental) voucher.

Note: It is important that the entire assignment section be completed, to include the signature of the claimant and date signed.

Blanket Requests - Out-of-State Travel Requests

Under certain circumstances, it would be acceptable to prepare one Out-of-State Travel Request for an employee making several trips to the same location (over the course of the fiscal year). Blanket requests cannot be utilized if airfare costs are involved.

Bus

Travel by bus will be reimbursed at a rate not to exceed the normal charge of such conveyance, and in no instances will the rate exceed coach class airfare. If taken in-state, bus charges cannot exceed mileage allowance at a rate set by the State of Oklahoma.

Campus Address

The mailing address is the address, either campus or home, to which the travel check will be sent. If the claimant is an employee participating in payroll direct deposit, their travel reimbursement will be made to the same account, and a "Notice of Deposit" will be emailed.

Continental Breakfasts

"Continental breakfasts" provided during conferences are considered meals for the purpose of deducting meals provided with registration.

Cancelled Check

A cancelled check, in conjunction with documentation of the cost (such as a registration form), may be used as a receipt for registration fees. ***Both the front and back of the cancelled check must be provided.*** A copy of the check before it clears the bank is not acceptable.

Cost Comparisons

Regardless of mode of travel, reimbursement for out-of-state transportation costs cannot exceed that of **economy airfare** plus mileage to and from airport. If an employee or claimant chooses another mode of travel other than by air, s/he must provide a cost comparison between the actual cost of transportation and the cost of the airline ticket (had s/he flown to the destination). ***A printed airfare quote from a state contract travel agency is required to be attached to the travel voucher.***

Designated Conference Site

Any state officer or employee, while in official travel status, attending a previously arranged meeting, workshop or such similar event, conducted at the designated location as evidenced by the ***sponsor's announcement or notice***, will qualify for actual lodging expense reimbursement not to exceed the single occupancy room rate charged by the designated hotel, motel, or other public lodging place. The conference sponsor may arrange lodging for participants at a lodging facility other than where the conference is being held, if blocking of rooms or rate reductions are made. This will also qualify for actual lodging expense reimbursement. Lodging facilities offering standard military or government rates would not qualify as a sponsor arranged rate.

Typically, an acceptable document evidencing the designated conference site will contain the following information: 1) conference name, 2) conference dates and times, and 3) a list of hotels (and associated room rates) in which rooms were either reserved, blocked off, or rate reductions were granted.

Employees or claimants choosing to acquire less expensive lodging at another hotel, motel, or other public lodging place may be reimbursed the actual lodging expense not to exceed the single occupancy room rate charged by the designated hotel, motel, or public lodging place. ***Under these circumstances, the claimant will not be reimbursed for local transportation costs incurred while traveling between the chosen lodging site and the designated hotel site unless an overall cost savings is demonstrated.***

Agency (employer) designated lodging - To permit broader reimbursement to employees for necessary lodging expenses, OMES implemented a policy extension of the State Travel Reimbursement Act to allow agencies to designate lodging for employee travel under certain conditions, such as ***when there is no outside sponsor or host of the objective of travel.*** Accommodations should be arranged in advance by the blocking of room(s), special rate reductions, or other condition, evidenced by a memo from the

agency showing when (date of memo), how (condition), and where (name and location of facility) the lodging was arranged, the actual dates of lodging, the names of the employees (if practical) and the objective of travel.

Direct Deposit

If the claimant is an employee participating in payroll direct deposit, his or her travel reimbursement will be made to the same bank account, and a "Notice of Deposit" will be emailed to the traveler.

Distance Test

Overnight stays are only allowed if the destination is 60 miles or more from the traveler's duty station. Exceptions may be made to this rule when a traveler needs to arrive early, stay late, or act as a representative of OSU at the business location.

Export Control Issues Related to University Travel

Travel to most countries does not usually constitute an export control problem; however, there are potential situations that could trigger the need for a license to travel to certain countries or to take items with you (or ship) to a particular country. In addition, there are government agencies such as the Department of State, Department of Commerce, and the Office of Foreign Asset Control, which have lists of persons and entities that we are prohibited from doing business with not only here in the U.S., but overseas as well.

More information regarding export control issues is located at the following URL:

<http://www.research.okstate.edu/export.htm>. A link to "Countries of Concern" can be found at this website as well as a link to "**Export Control Concerns to Faculty/Staff: Research, Travel, and Shipping.**" Contact Kay Ellis, Director, University Research Programs, if you have export control questions related to travel or about other information on the website. Her office is located at 212 Cordell North, and she can be reached at 405-744-9995 or via e-mail at kay.ellis@okstate.edu.

Fax Charges

If an employee or claimant requires the use of fax services, while in official travel status, s/he may file for reimbursement by detailing the fax costs in the Itemized Miscellaneous Costs section of the travel voucher, under Misc. Supplies. *A receipt for the charges is required.*

Fiscal Year

The fiscal year for the State of Oklahoma is from July 1 to June 30. The federal fiscal year runs from October 1 to September 30.

Foreign Exchange Rates

When the employee or claimant is traveling out-of-country, transactions often require the use of foreign currency. In order to receive reimbursement, the employee or claimant must convert the expenses to U.S. dollars. If a credit card is used for out-of-country purchases, the employee or claimant may attach a copy of his/her credit card statement. The claimant may also use a printout from a website, such as OANDA, to show the currency exchange amounts. The currency must be converted on the same day as the attached receipt.

Foundation Funds

Reimbursement through Foundation Funds does require an out-of-state travel request (no expense to the University, so use a "dummy" number) for liability purposes.

Gasoline Reimbursement

Gasoline costs for a state or federally-owned vehicle may be reimbursed in full when a receipt is submitted. This cost should be included under Itemized Miscellaneous Costs - Misc. Supplies.

Gasoline costs for leased or rented automobiles may be reimbursed as a miscellaneous expense when a receipt is submitted. The expense must be prorated based on the percentage of business miles on the rental car. Always include a copy of the rental car receipt.

Grants and Contracts

Moneys received by a state agency from outside sources under the conditions of a contract or grant agreement entered into by the agency under state statutory authority, may be expended to pay actual and necessary reimbursement of meals, lodging, transportation cost and other miscellaneous travel expenses as required by the contract or grant agreement. However, if the contract or grant simply provides the funds received may be expended and accounted for in accordance with the laws applicable to other state funds and does not specifically provide otherwise, then reimbursement may not be made exceeding the rate established by the State Travel Reimbursement Act.

Foreign travel - Reimbursement for meals and lodging incurred in official travel in areas outside of the United States to implement the objectives of contracts, grants, agreements or gifts for which funds from those sources are furnished, will be reimbursed from said funds at actual cost not to exceed the amount authorized for United States Government employees.

Travel vouchers submitted to University Accounting for payment under one of the above special reimbursement provisions must bear, on the back of the claim, the signature of the research director and the appropriate OSU Grants and Contracts administrator, along with the grant number.

Leased or Rented Automobiles

Reimbursement for automobiles leased or rented within Oklahoma from car rental agencies or private parties, to be used in lieu of a privately-owned vehicle on official business for the state, will not exceed the mileage rate provided for the use of a privately-owned automobile.

The actual cost of leasing or renting an automobile outside the state of Oklahoma, to be used on official business for the state, will be reimbursed subject to the approval of the agency head or authorized designee. Rental cars are not the preferred method of travel so the need for a rental car must be justified on the travel voucher. All rental car expense claims must be prorated for the percentage of business miles on the rental car.

Mileage Eligible for Reimbursement - Privately-owned Vehicle

For purposes of computing mileage eligible for reimbursement, the individual's office (or "home base") is the starting point, except when the individual is leaving from his/her home (residence) and where his/her home is closer to his/her destination than is his/her office. In this case, his/her home will be considered the starting point.

Total mileage is determined using websites, such as Mapquest or Google Maps. Exact addresses of the traveler's home or duty station and destination must be entered into the website for determining mileage. If an address is unknown or unavailable, beginning and ending odometer readings may be used in lieu of a website printout.

Mileage Reimbursement Rate

The mileage reimbursement rate is set by the State of Oklahoma and usually matches the IRS mileage rate.

Motor Vehicles

For purposes of these procedures, motor vehicles include passenger cars, station wagons, vans, trucks, and buses. It does not include bicycles, motorized bicycles, motorcycles, farm equipment, or tractors.

Optional Lodging

Travelers on official business may opt for lodging other than the conference's designated lodging. However, reimbursement is limited to the designated conference room rate. Also, any additional transportation between the optional lodging location and the conference location is limited to the amount of cost savings shown by staying at the optional lodging location.

Out-Of-State Request

When the objectives of travel (meeting, etc.) are within the state of Oklahoma, but the claimant must cross the state line into an adjoining county to acquire lodging, the trip is considered out-of-state for reimbursement purposes but no "Out-Of-State Travel Request" is required.

Official Travel Status

State employees - The state employee claiming reimbursement for out-of-state travel is performing policy making, professional, technical, supervisory, or administrative duties.

Non-state Employees - The claimant is performing a substantial and necessary service to the State of Oklahoma, and such service was germane to the duties and functions of the reimbursing agency.

Overnight Trip

An overnight trip is defined as a business trip requiring absence for a minimum period which lasts substantially longer than an ordinary day's work and during which the employee's duties require him/her to get necessary sleep or rest to meet the demands of his/her work. The absence must be of such duration and distance that the employee cannot reasonably leave and return home after each day's work. Per diem is only allowable for trips in which an overnight stay is evident. Per diem is only allowed if an overnight stay is needed.

Package Plans

If meals and lodging at a meeting, workshop, or other objective of travel are furnished as a package plan, reimbursement may be made based upon a receipt, but at a daily rate not exceeding the total daily rate provided in these procedures.

Parking

Actual expenses for parking may be reimbursed in full by itemizing these costs in the Itemized Miscellaneous Costs section of the travel voucher. If the cost exceeds \$25, a receipt is required. Parking must be prorated for any time spent on annual leave.

Privately-owned or Chartered Airplane

Travel by privately-owned or chartered airplane on official business for the state, may be reimbursed at a cost not to exceed the cost of coach/economy airfare as purchased through a state contracted travel agency. Travel by privately-owned plane within the State of Oklahoma may not exceed the mileage rate set by the Office of Management & Enterprise Services.

Railroad

Travel by railroad will be reimbursed at a rate not to exceed the normal charge of such conveyance, and in no instance may the rate exceed coach/economy class airfare.

Receptions

Receptions may be considered meals for the purpose of deducting meals provided with registration. The traveler should determine if a full meal was provided at a reception.

Registration Fees

Registration fees for state employees and authorized officials attending workshops, conferences, meetings, etc. may be reimbursed based upon the submission of a receipt for the fees. Note: The receipt must: 1) include the name and date(s) of the conference, 2) show the amount paid, and 3) show a balance of -0- (or be stamped "paid").

Registration Fees When Meals Are Included

When a conference charges a registration fee, provided meals must be deducted from per diem. The amount to deduct for breakfasts, lunches and dinners depends on the location. Each amount is listed on the federal website, www.gsa.gov. Exceptions will apply where special circumstances prevented the employee or official from participating in the function at which the meal was provided. These circumstances could include such situations as special dress requirements, diet restrictions, transportation availability, conflicting meetings, etc. Exceptions would not include the employee or

official merely choosing not to attend the function. For OMES auditing purposes, a signed statement by the employee of his or her non participation in the meal function (for which the exception is being claimed) must be included with the travel claim. Note: Continental breakfasts are considered meals for the purpose of this procedure. Box lunches may or may not be considered a meal.

Self-Designation

The claimant may not self-designate a hotel or other lodging facility to obtain actual lodging expense. An employee from the sponsoring OSU department may designate the hotel if OSU is a clear sponsor of the purpose of business.

State-owned Motor Vehicles

If available, state-owned motor vehicles or motor vehicles leased from the OSU Motor Pool, either on a full-time basis or for individual trips, may be utilized for motor vehicle travel.

Taxi/Uber/Lyft

In-state taxi cab, Uber or Lyft fares will be reimbursed based on need. Taxi cab, Uber or Lyft fares may be reimbursed for out-of-state travel on the basis of an itemization of such costs (i.e. enter the total of taxi cab fares on the appropriate line of the travel voucher). Taxi/Uber/Lyft fares under \$25 do not require receipts.

Telephone

Reimbursement for business-related communication charges during travel must be itemized (i.e. enter the total on the appropriate line of the travel voucher). Personal telephone calls will not be reimbursed.

Tips for Local Transportation

Tips for local transportation is limited to 20% of the fare (fare plus fees for Uber/Lyft).

Turnpike Tolls

Actual costs for turnpike tolls may be reimbursed in full. These costs should be included in the Itemized Miscellaneous Costs section of the travel voucher. Turnpike tolls under \$25 do not require receipts.

Twenty-four Hour Rule

Reimbursement for per diem or lodging on out-of-state and in-state trips will not begin more than one day before or continue more than one day after the objective of the trip.

The Twenty-four Hour Rule extends to Fourty-eight hours for international trips plus trips to Hawaii, Alaska, or other U.S. territories.