

CHAPTER 300
CLAIMS - PAYMENTS FROM TREASURY FUNDS
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328 DIRECT PURCHASE OF TRAVEL EXPENSES AND REGISTRATION**A. Meals, Lodging, and Other Related Expenses (e.g., Classroom Space):**

Special provisions (Title 74, O.S. Sec. 500.2) have been authorized for agencies which allow them to arrange for and pay directly to the contracting agency or business establishment for meals, lodging and other related expenses as follows. However, all direct purchases, with the exception of commercial airline tickets, are subject to the no advance pay rule and, therefore, cannot be paid until after the travel has occurred.

1. For a contingent of personnel moved into an area for the purpose of preserving the public health, safety or welfare or for the protection of life or property. The cost for meals and lodging shall not exceed the amount authorized in the State Travel Reimbursement Act. The agencies authorized are the Department of Public Safety, Oklahoma State Bureau of Investigation, Bureau of Narcotics and Dangerous Drugs Control, Oklahoma Military Department, Department of Corrections, Department of Central Services, Alcoholic Beverages Laws Enforcement Commission, State Department of Agriculture, Department of Civil Emergency Management and the State Fire Marshal.
2. State agencies are authorized to enter into contracts or agreements for the payment of food and lodging expenses as may be necessary for employees or other persons who are performing substantial and necessary services to the state attending official conferences, meetings, seminars, workshops or training sessions or in the performance of their duties. Such expenses may be paid directly to the agency or business establishment, provided the meeting qualifies for overnight travel and the cost for food and lodging for each employee shall not exceed the total daily rate as provided in the State Travel Reimbursement Act.
3. The Oklahoma Department of Commerce, the Oklahoma Center for the Advancement of Science and Technology, and the State Department of Agriculture are authorized to enter into contracts and agreements for payment of food, lodging, meeting facilities, and beverages as may be necessary for sponsoring seminars and receptions relating to economic development and science and technology issues.
4. The Native American Cultural and Education Authority is authorized to enter into contracts or agreements for the payment of food, lodging, and meeting facility as may be necessary to pursue the promotion of fundraising, marketing, and development of Native American educational programs and cultural projects, or to sponsor luncheons, seminars and receptions relating to Native American educational, cultural, museum, and economic development issues.
5. The Oklahoma Indigent Defense System is authorized to enter into contracts and agreements for payment of lodging as may be necessary for employees to carry out their duties in representing any client whom the System has been properly appointed to represent.

6. The Office of Personnel Management is authorized to enter into contracts and agreements for payment of food, lodging, and other authorized expenses as may be necessary to host, conduct, sponsor, or participant in conferences, meeting, or training sessions. The Administrator may establish accounts as necessary for the collection and distribution of funds, including funds of sponsors and registration fees, related to such conferences, meetings, or training sessions.
7. The Department of Mental health and Substance Abuse Services is authorized to enter into contracts and agreements for payment of food, lodging, and other authorized expenses as may be necessary to host, conduct, sponsor, or participant in conferences, meeting, or training sessions. The Commissioner may establish accounts as necessary for the collection and distribution of funds, including funds of sponsors and registration fees, related to such conferences, meetings, or training sessions.
8. For purposes of these procedures, "... official conferences, meetings, seminars ..." means any business objective officially assembled and as may be evidenced by a formal notice or announcement (e.g., program brochure, letter, agenda, etc.).
9. Although an Authority for Purchase order (AFP) is acceptable for such purchases, (1) if under \$2500⁰⁰, (2) if between state agencies, or (3) if used by agencies exempt from the Central Purchasing Act or Competitive Bidding Procedures, it is recommended that claims for such authorized payments be charged against one of the following encumbrance methods:
 - a. encumbered through the DCS Purchasing System, or
 - b. requisitioned through Central Purchasing (although competitive bid not required).

Requisitions, purchase orders or claims presented for approval must provide (1) a description of the travel objective; (2) a separate accounting of the contracted daily cost for food and lodging per employee to ensure that such costs shall not exceed the total daily rate as provided by the STRA; and (3) reference cite of the statutory authority for direct purchase/ payment of such expenses (e.g., statute -- title number and section).

B. Commercial Airline Tickets:

State agencies are authorized to make direct purchases of commercial airline tickets for use by employees in approved out-of-state travel, provided they have been properly encumbered. Direct payment of commercial airline tickets requires encumbrance of funds pursuant to the statewide contract established by the Central Purchasing Division of the Division of Central Services. Agencies must encumber the purchases of airline tickets directly through the DCS Purchasing System.

Payment shall be submitted on Form 15A, Claim Jacket Form, and coded Object of Expenditure 2211. In addition, each claim for the payment for direct purchase of airline ticket shall bear the following: Title 74 O.S., Sec. 500.2, [Subsection F](#).

1. airline ticket identification number;

2. name of the airline;
3. total cost of purchased ticket;
4. class of accommodation; and
5. social security number and name of the employee for whom the ticket was purchased.

An affidavit stating that the employee did use any direct purchase commercial airline ticket received for his or her approved out-of-state travel shall be obtained from the employee within ten (10) days of completion of the trip. The affidavit shall be retained on file at the agency with a copy of the claim form for payment of the direct purchased ticket. In the event that the employee for whom the ticket was originally purchased is unable to use the ticket and another employee is substituted therefore, such substitution should be documented by the agency in addition to the using employee's affidavit.

However, in lieu of the affidavit, a signed copy of the employee's travel claim verifying use of the direct purchased airline ticket may be retained to suffice for the documentation requirement.

The foregoing requirements do not preclude an employee or other authorized person from seeking reimbursement for airline ticket expense incurred on authorized state business, provided the ticket is purchased through or does not exceed the rate from an approved travel agency as established by the Department of Central Services. Such claims can be made in advance of the trips since such tickets are considered a "thing of value" at the time of the purchase.

These purchases must be made in accordance with the provisions of Title 74 O.S., Sec. 79. (Also [see Section 329](#))

C. Registration Fees:

Ordinarily, registration fees for conferences, workshops, seminars, etc., are treated as travel expenses and claimed for reimbursement on the employee's travel claim. However, when deemed necessary, agencies may pay the required registration fee directly for employees to attend the conference, workshop, seminar, etc. Title 74 O.S., Sec. 500.2, [Subsection E. 3](#).

Invoices for registration fees paid directly by the agency must show the name and date(s) of the conference, workshop, meeting, etc. In addition, the miscellaneous claim packet should include the name(s) of the person(s) who attended the objective of travel and cross-reference to the related travel claim(s), if applicable and available. Also, payment for direct purchase of registration should be encumbered through the agency's issued purchase order or Authorization for Purchase. The correct object of expenditure code to use for direct payment of registration fees is 2215 Registration - Agency Direct.

Advance payment of registration fees is authorized under certain circumstance. [See Section 319, L.](#), for specific guidelines for such payments.

NOTE: Unless otherwise statutorily authorized, it is inappropriate for an agency to charge a registration fee for "in-house" sponsored events for the sole purpose of providing a meal, such as

provided by some private groups during conferences and seminars. This would appear as trying to circumvent the state travel act. However, if an agency is the sponsor of a "public" conference or seminar, and it may be that state employees (from the agency) attend, such a registration fee would be appropriate.

**329 AIR FARE ARRANGEMENTS SUBJECT TO CONTROLS OF THE STATE TRAVEL DIVISION
(DCS)**

Arrangements for commercial airline tickets for state employees on official business and other persons traveling for state-authorized purposes must be made in accordance with rules and regulations promulgated by the State Travel Division of the Department of Central Services. These rules require that acquisition of commercial airline ticket for official travel for the State be made through one of the State contract travel agency on file with the DCS. Exception is provided when the agency or department determines that the air travel:

- A. services can be secured at a cost less than that which can be secured by the State Travel Division;
or
- B. originates from a location outside the state and it would be impractical to arrange for the air travel through the State Travel Division; or
- C. is necessitated by an emergency and time does not permit utilization of the State Travel Division's services; or
- D. is part of a package arrangement made by the organization scheduling the meeting or conference.

Any claim for reimbursement for an airplane ticket purchased from a non-contract travel agency must contain an appropriate reason statement from above for exception. If none of the above reasons apply, a waiver approval notice from DCS/Central Purchasing is required. Title 74 O.S., Sec. 79. (Also, see [Section 328, Subsection B.](#))

Institutions of Higher Education in high travel areas are authorize to solicit competitive bids for air travel services. If the bids results in greater savings than the state contract, then these institutions may issue individual contracts.

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STATE TRAVEL REIMBURSEMENT PROCEDURES
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330 **STATE TRAVEL REIMBURSEMENT PROCEDURES**

A. **Applicability**

The guidelines set forth in this section are based on provisions of the State Travel Reimbursement Act (STRA), Title 74 O.S., Section 500.1, et seq., except as noted. The instructions and procedures that follow apply to official travel of employees of state agencies, volunteers performing substantial and necessary work for the state, and appointed and elected officials in performance of travel authorized by the STRA, excluding certain travel by members of the state legislature covered by separate statutes.

These instructions and procedures also apply to travel by individuals being considered for employment to and from preemployment interviews as determined necessary and approved by an agency.

The requirements and procedures for travel expense reimbursement as contained in this section do not apply to contractors or the agents of such contractor firms doing work or providing service under terms of a contract or agreement with the state. However, agencies may require contractors to adhere to the rates and allowances set forth in the STRA in setting travel expenses. Any travel expenses incurred by such contractors or agents must be included in the contract award and payment to said individual or firm. Said contractor travel expenses must be included in the contract whether or not the purchase is covered by the Central Purchasing Act. Payment of such expenses must be made through the regular vendor claims procedures, as opposed through the STRA and these related procedures. (See Section 323, for instructions on vendor claim payments.) Title 74 O.S., Section 85.40.

As used in this section, *employee* means the head of an agency, an agency official, or any other person employed by a state agency. This definition also includes board and commission members, appointed and elected officials and other persons approved and authorized to perform official travel for the state pursuant to the provisions of the State Travel Reimbursement Act. This includes *non-state employees* who are performing substantial and necessary services to the state which have been directed or approved by the appropriate department official. Title 74 O.S., Section 500.2

B. **Official Business Travel - General Rules**

Employees on official travel for the state may be reimbursed for authorized and approved travel expenses essential to the transaction of official business. Other persons who are not state employees, such as volunteers, board members, students, etc., who perform substantial and necessary work or service for the state may also be reimbursed for expenses incurred during official, authorized travel.

In addition, travel expenses incurred by persons during the course of seeking employment with a state agency may be reimbursed provided the travel was performed at the explicit request of the employing agency and such travel is approved by said agency. The approving official's signature on the associated travel voucher shall serve as verification that the travel was authorized and

performed in connection with the person's seeking employment at the request of the agency. Current employees of the state who are seeking employment with another state agency or a department within their own agency, as in the case of an inter/intra-agency transfer applicant and on their own time, shall be entitled to reimbursement of expenses under this provision (and as a non-state employee).

1. Employee's Responsibility

Employees traveling on official business for the state 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 accommodations and services unnecessary or unjustified in the performance of official business are not acceptable and should be avoided as a standard practice.

Persons performing official travel as authorized by their agency are responsible for the preparation and submission of their travel voucher, although the agency should assist and/or provide training in the process. The traveler should obtain appropriate receipts for all applicable charges and keep a personal record of miscellaneous expenditures chargeable to the state, noting each item as the expense is incurred. In this way, all necessary information will be accumulated and available for preparation and submission of the travel voucher.

All expenses claimed for reimbursement must be fully denoted and properly declared under the appropriate section of the travel voucher. Reimbursable travel expenses are confined to those expenses that are essential to the transaction of official business in connection with the purpose of travel (i.e., "nature of official business") as indicated on the travel voucher.

The employee's signed affidavit affirms that all travel was performed as indicated and that the claim for reimbursement represents a true and correct account of travel and related expenses. It is further implied from the traveler's signature that any expenses claimed have not been reimbursed or otherwise provided for by other sources. By their signature on the affidavit, the employee is held liable under possible penalty of law for any falsified expense or misstatement of claim.

2. Approving Authority

Only the elected or appointed head of the agency or department or designated representative may approve travel claims for payment. The approving officer's signature on the claim form authorizes the disbursement of funds and authenticates that the claim complies with the state purchasing laws and the State Travel Reimbursement Act, or as otherwise authorized and denoted on the claim form. Title 62 O.S., Sec. 41.26.

The approving officer's signature on the travel claim form further conveys the following:

- a. Certification that the employee or official claiming reimbursement for out-of-state travel was duly authorized in the performance of policy making, professional, technical, supervisory or administrative duties. Title 74 O.S., Sec. 500.10.
- b. If claimant is not a state official or employee, certification that travel was in performance of substantial and necessary service to the State of Oklahoma, and that such service was germane to the duties and functions of the agency.
- c. Certification that all expenses presented for reimbursement have been reviewed and approved, and authorized for payment in accordance with the purchasing laws of the state and the STRA, or as otherwise indicated.

3. Guidelines for Filing of the Travel Voucher

a. Authorized Forms for Filing of Travel Expenses

All claims for reimbursement for travel expenses must be submitted on prescribed travel voucher forms, with expenses itemized and stated in accordance with the STRA. Claims for reimbursement of expenses incurred during ordinary travel performed under the general provisions of the STRA shall be filed on State Travel Voucher OSF Form 19 (**Appendix C8 - short form and Appendix C9 - long form**). Reimbursement of expenses claimed as actual and necessary as authorized by the STRA or other edict shall be filed on the State Actual and Necessary Expense Travel Voucher OSF Form 18 (**Appendix C7**).

b. Travel Voucher Preparation

(1) *Preparation and Submission.* The traveler is responsible for preparation and submission of their travel voucher, **which may be typed or handwritten in ink, but legible.** Proper completion of all pertinent information fields on the voucher form is essential for prompt payment. Incorrect or partial completion of any of the required information risks rejection of the claim and resultant delays in payment of expenses.

(2) *Filing Period.* **Claims for reimbursement of travel expenses shall not cover periods of over 31 days.** Title 74 O.S., Sec. 500.3. **This can be a single trip or multiple trips over a period of time.** In cases where the travel period is continuous beyond 31 days, subsequent claims for expense reimbursement must be filed as necessary to cover the extended period. In addition, the current travel voucher must be annotated to show that the travel period is continuous, and a copy of the previously submitted voucher, if applicable, included for verification of the payment history of expenses claimed.

There is no limitation as to when a travel voucher for a particular trip must be filed, except payment of expenses shall be restricted to funds applicable to the fiscal year in which the travel occurred. In addition, payment shall be subject to the availability of the funds in the agency's budget.

(3) *Payment Accountability.* All claims for reimbursement of travel expenses must be made payable to the person who performed the official travel, unless the traveler authorizes assignment of payment to a second party. For example, an employee may make arrangements with the lodging vendor to accept assignment of payment (subject to the authorized lodging rate) for the hotel room charges to avoid having to pay these charges directly. In such cases, the employee may complete the "assignment" section of the travel voucher for claiming the lodging expense, and authorize the State Treasurer's Office to issue the warrant in the name of the lodging vendor.

(4) *Coding of Payments.* All expenses claimed must be grouped and properly coded as to the appropriate object of expenditure (e.g., in-state mileage 2111; out-of-state lodging 2126, etc.) on the travel voucher. Proper coding of the payments is usually done by the agency according to Chapter 100 of this Manual which contains a complete listing of travel Object of Expenditure Codes and Definitions to be used on the travel voucher.

(5) *Travel by Non-State Employee.* If the person completing the travel claim for reimbursement is not a state employee or official, the agency must indicate same on the travel voucher. In addition, the agency must provide a description of the services performed as required by the STRA. Title 74, O.S., Section 500.2.A.

(6) *Indication of Purpose of Travel.* The employee must clearly state the purpose of travel or "Nature of Official Business" on the travel voucher. The statement of purpose of travel should be concise, but clear enough that a person a part from the agency may understand the precise nature or purpose of the trip. For example, indication of "Meeting" for "Nature of Official Business" is too vague of a statement to convey the clear purpose of travel. A notation or statement, such as "Attend Office of State Finance Meeting on Travel Claim Preparation, May 3 - 5, 2001" provides a better and more useful description of the purpose of travel.

(7) *Inclusion of Object of Travel Dates for Verification of 24/48/72-Hour Travel Rule.* For expense allowance verification purpose, the inclusive dates during which the object of travel was held or conducted must be indicated in the travel voucher package. If the object of travel (e.g., meeting, seminar, etc.) is without a formal announcement or brochure showing the program dates, the dates must be shown on the face of the travel claim form, such as in the "Nature of Official Business" section of the claim form. (Also see Section 330.C.1.b., "Travel Criteria - Meals and Lodging Expenses.")

(8) *Indication of Points and Periods of Travel.* Each point of travel (including en route stops for lodging) with its location (e.g., city and state) and the exact date and time of starting and ending overall travel must be shown as provided for on the travel voucher. This information is required in part to verify the use of the most direct route in travel.

(9) *Personal Leave in Conjunction With Official Travel.* When personal leave time of any kind is taken in conjunction with the employee's official travel schedule, such personal leave time should be reflected in the dates of entering travel and returning home. However, the number of days and hours must reflect only the official travel status period and a notation made identifying the personal leave period. The employee may be allowed travel status not to exceed the customary 24-hour period before or 24 hours after the object of travel when personal leave is taken immediately prior to the object of travel or immediately after the object of travel has ended. (See the 24-Hour Rule, [Section 330 C. 1. b. \(2\) \(a\)](#)) However, reasonable expectations should be considered for whether such business trip would have required such extended period, e.g., would the person had returned home instead of staying another night?

When personal leave time is taken in between multiple official business trips on the same schedule, the employee must indicate the exact date and time of departure from and return to official travel status on the travel voucher. The payment of ordinary travel expense reimbursement shall be suspended for periods when the employee is in personal leave status. (e.g., Oklahoma City to Denver on business -- personal leave -- Denver to New York on business and return to Oklahoma City) The 24-hour period after one trip and the 24-hour period before the next trip may be considered if added costs (per diem, lodging, etc.) are less than the transportation cost savings of not returning back home between individual trips. A cost comparison of said time period costs -vs- any transportation costs savings must be provided with the claim.

(10) *Travel Time Adjustment for Weekend/Holiday Non-Work Periods.* Travel that transcends a weekend/holiday period must be terminated/re-instituted pursuant to the 24-hour travel rule for periods wherein work is not performed (See [Section 330.C.8.h.\(1\)](#), Weekend/Holiday Non-Work Schedule Times).

(11) *Presentation of Expenses.* An employee may be reimbursed only for expenses he/she personally incurred and is entitled to claim. No reimbursement shall be allowed for expenses of other persons, except where specifically authorized and normally made through "actual and necessary" travel reimbursement.

All expenses claimed for reimbursement must be indicated under the appropriate sections provided on the travel voucher. Employees may list only the total amounts spent during a travel period for certain itemized miscellaneous expenses, such as business telephone calls, local transportation, parking fees, etc., without itemizing each daily charge. 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, actual and necessary expense items for others, single expense charges of \$25.⁰⁰ or more, etc.). (See also Sections 330.C.7.b. and 330.C.8.d. on receipts)

Erasures and alterations in material amounts of expense items' extended totals on the travel voucher should normally be initialed by the traveler, and erasures and alterations in totals on receipts should normally be initialed by the person who signed or acknowledged receipt of payment.

The travel claim form must be signed both by the agency official authorizing payment (e.g., a person authorized to sign claim documents submitted for payment) and the person making claim for reimbursement.

If authority for reimbursement of travel expenses is covered under separate edict from the standard STRA provisions, the authority, such as statutory reference, grant/contract number, etc., must be referenced on the claim. An information field is provided for this reference notation above the approving officer's signature on the travel claim form.

(12) *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 travel claim, and one or both of the others are claimed, the travel voucher must be annotated with a statement to show:

- (a) cross-reference to another claim by number where the omitted expense item(s) was(were) claimed;
- (b) payment of omitted expense(s) made by another form or source; or
- (c) no reimbursement to be claimed for omitted expense(s).

For example, if meals expenses are claimed, there should be some indication or notation of lodging and mode of transportation claimed or not claimed. This also holds true for each of the other categories, such as where lodging expense is claimed, indication should be provided regarding meals and transportation claimed or not claimed.

The notation may be as simple as "no charge" written or typed in the applicable expense column on the travel voucher, or the employee may explain how the expense was or will be handled (e.g., "Lodging - no charge, stayed with relatives or friends"; "Transportation - Agency Direct Purchase space checked, etc.).

In travel cases where the transportation expense claimed merely involves local travel (i.e., mileage, taxi, bus, etc.), there is no need to provide a notation covering any of the other categories. However, if the local transportation expense is a portion of the total claim for the trip and another claim has been filed (or pending) for the remaining trip expenses, both claims should be cross-referenced and a copy of the related travel claim document may be included, however, if not, reference number (or notation) of the respective related claim will suffice.

C. Travel Reimbursement Guidelines

1. General Provisions.

Reimbursement of travel expenses may not exceed the allowable daily rates as provided for in the State Travel Reimbursement Act, other related travel laws or grant/contract authority. Claims for reimbursement of expenses, such as mileage, per diem, etc., at rates different than as provided for by the STRA must reference the authority, such as grant/contract number, on the claim form as the basis for payment. In addition, a copy of the authority of reference should be kept on file at the agency for review and verification as required. OSF reserves the right to request a copy of the grant/contract document to verify the agency's authority for reimbursement of any travel expense in question.

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

Reimbursement of certain travel expenses as provided by the STRA is determined in part by whether travel was performed within or outside the borders of the state. For example, reimbursement for automobiles leased or rented within the state is based on the standard mileage rate provided for privately owned automobile used in travel. In contrast, reimbursement for leasing or renting an automobile outside the state is authorized at actual rental cost, subject to approval by the agency head/director. Title 74, O.S., Section 500.5

For expense reimbursement purpose, in-state travel includes travel performed within the borders of the State of Oklahoma. Trips originating from outside the state with objective of travel within the state should be treated as in-state travel. Out-of-state travel is any trip in which the objective of travel is to destinations outside the borders of Oklahoma. Travel across the state-line to merely acquire lodging does not constitute out-of-state travel for reimbursement of expenses purposes. The trip's objective destination points are what determine whether travel is in-state or out-of-state for expense reimbursement purposes.

In & Out
Travel

Persons who are based outside of Oklahoma and who perform official travel outside the borders of the state should treat their expenses as out-of-state for reimbursement purposes. Claims for reimbursement of expenses for trips that involve both in-state and out-of-state destination points should denote the portion of travel performed in-state/out-of-state, respectively for application of the appropriate expense reimbursement rates and allowances. For example:

*Trip: Oklahoma City-Lawton-Wichita Falls, TX and return to Oklahoma City.
Oklahoma City-Lawton (in-state); Lawton-Wichita Falls, TX - Oklahoma City (out-of-state).*

The purpose for differentiating in-state and out-of-state travel is application of the appropriate reimbursement rates and allowances set for certain expenses (e.g., meals) based upon whether travel is in-state or out-of-state. Such differentiation of travel shall not be required for routine rest stops en route to the object of travel final destination point.

Payment of expenses for in-state and out-of-state travel must also be coded with the appropriate object of expenditure as found in the list of "Object of Expenditure Codes and Definitions," ([Appendix A3](#)) [Chapter 100](#), of the OSF Procedures Manual. The agency's claims processing department is normally responsible for proper coding of the expense payment.

b. Travel Criteria - Meals and Lodging Expenses

(1) **Travel Status Defined.** Travel status for the purpose of meals and lodging expenses reimbursement is defined as absence from the employee's or officer's home area or official station area while performing official state business. The limits of the home or official station area are defined as the corporate boundaries of the city or town in which the employee or officer resides or is assigned to work (See 'Distance Test' following). Employees or officials whose duties are normally mobile and statewide or multi-county in nature, may be deemed by the agency to have no official station or office, therefore, absence from home area will apply. For procedural definitions used on all travel claims when determining starting and ending points of travel, official station shall mean the employee's or officer's regular duty station and for such mobile officials and employees, their home shall be considered their duty station. In addition, the trip must be of sufficient duration and distance to qualify as "overnight" absence from the person's home and/or official duty station area.

(Note: *If entering travel status on a weekend or holiday, for calculating mileage, travel will begin from the official's or employee's home instead of the official duty*

station. In addition, for travel during regular work days, mileage may be claimed for the shorter of distance from the home or official duty station when leaving directly from the home to the objective of travel. This does not include going from the home to the official duty station with a short stopover (e.g., Drop off / pickup mail, etc.) unless it is of a greater distance than going directly to the duty station. If this is the case, the shorter of the two distances would be allowed as described here.)

Within the context of the above standard definition, travel status for expense reimbursement purposes is further determined by the following guideline tests (both tests must be met):

Distance Test. The travel distance performed must be such that the employee cannot reasonably leave from and return to his/her home or office location at the start or close of each day's work schedule. The reasonableness guideline used for the distance test is 60 map miles (one-way) or more. However, this is not an irreversible criterion due to varying travel factors that could occur requiring exception to the distance guideline. If travel does not meet the distance guideline, that is, one-way mileage is less than 60 miles, and there are valid reasons for waiving the distance test, the approving official should provide written clarification/explanation of the travel purpose and requirements and reasons for allowance of the expense(s) reimbursement. If the employee supplies this information, the approving official should initial the employee's statement to show his/her review and approval. OSF / Transaction Processing will use the explanation to determine if the requirements of the trip were sufficient to justify exception to the distance guideline for allowance of travel expense reimbursement. To ensure approval of claim under such exception, advance approval by the Transaction Processing Director is recommended. Send such clarification/explanation of the travel purpose, requirements and reasons for allowance of the expense(s) reimbursement. If approved, a copy of the approval should be attached to the claim.

Duration Test. The STRA provides for reimbursement for meals expenses only for periods that are "overnight." However, in reality, there are business trips that 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. Thus, to qualify for overnight travel, employees need not be away a full 24 hours or dusk to dawn, provided the trip is substantially longer than an ordinary work day, and it is reasonable for the employee to need and to get necessary sleep and rest to complete his/her work. Under this guideline, it is necessary for the employee to have been given relief time from his/her duties in order to get the needed sleep and rest. Relief time does not mean short rest stops

taken for napping in the car while driving to and from points of travel. It refers to meaningful periods of sleep and rest.

The basic guideline for "overnight" travel status without support of an overnight public lodging receipt is 18 hours. For OSF to consider travel expense reimbursement for periods of less than 18 hours, there must be an overnight lodging receipt or supported by written verification from the approving official that the person required and received proper relief time during the travel period to get rest and sleep to complete his/her assigned work. Approval of payment shall be based on the employee's true account of travel and the approving official's verification of the employee's need of rest and sleep during the travel period.

(2) *Commencement/Termination of Travel Periods for Reimbursement of Meals and Lodging.*

(a) *Standard 24-Hour Travel Rule.* Reimbursement for meals and lodging expenses shall not extend more than 24 hours before and/or more than 24 hours after the date/time the object of travel (e.g., meeting, workshop, conference, etc.) began and/or ended. Title 74, O.S., Section 500.9. E. Exception to the "24-hour travel rule" may be allowed in cases where a saving in travel costs is available through the purchase of discount air line tickets in connection with weekend commercial airline flights (see the following on *Special 48-Hour Extended Rule* and *Special 72-Hour Extended Travel Rule*).

(b) *Standard 48-Hour Travel Abroad Rule.* For purpose of meals and lodging expenses reimbursement, official travel in areas outside of the United States may start as early and/or end as late as 48 hours before/after the objective of the trip. We interpret "... official travel in areas outside of the United States ..." to mean official travel to areas outside the contiguous United States, thus travel to Hawaii, Alaska and other possessions of the U.S., (e.g., Puerto Rico, U.S. Virgin Islands, etc.) would be included under the 48-hour travel abroad rule. Title 74 O.S., Sec. 500.9. F.

(c) *Special 48-Hour Extended Rule.* In order for the state through its employees to take advantage of special weekend cost saving air fares, reimbursement of expenses may be allowed to start up to 48 hours before and/or extend 48 hours after the date of the object of travel under the following conditions:

1. Notwithstanding any savings involved, the extra day of travel must be a weekend day, i.e., Saturday or Sunday. For example, if the purpose of the trip:

a. Begins on Monday/Tuesday, reimbursement status cannot begin earlier than Saturday/Sunday, respectively, and/or

b. Ends on Thursday/Friday, reimbursement status cannot end later than Saturday/Sunday, respectively.

2. The claim must include a detailed cost comparison of additional meals, lodging and other expenses versus the saving on air fare. The air fare rate used in the comparison must come from the same travel agent as where the cost saving ticket was purchased.

3. Total reimbursement 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 normal 24-hour rule plus the related air fare cost available at that time.

(d) *Special 72-Hour Extended Travel Rule.* In order for the state to further participate in the cost savings airfares offered by airline companies, state employees may be allowed to claim reimbursement of travel expenses starting up to 72 hours before and/or extending 72 hours after the date of the object of travel, provided:

1. Travel is in conjunction with a 3 or 4-day holiday weekend.

2. The first/last day of the objective of travel is immediately preceding and/or following the weekend day/holiday of travel.

3. The extra day(s) of travel is a weekend day (i.e., Saturday/Sunday) or holiday immediately adjacent to the weekend, i.e., (Thursday) Friday or Monday (Tuesday).

4. There is a demonstrated cost savings to the state. Presentation of travel expense claims under the special 72-hour travel rule shall be similar in procedures as the current 48-hour extended rule above.

This policy procedure allows for officials and employees on business travel for the state to take advantage of less expensive air fares available for weekend departures or arrivals, particularly Saturdays. To support approval of travel under the 48/72-hour extended rule as the most economical in terms of costs, a comparison of meals, lodging and transportation expenses versus travel costs under the 24-hour provision is required. Travel under the 48/72-hour extended rule shall not be allowed if the costs of extra lodging and meals along with the discounted air fare exceed the costs of travel under the standard 24-hour rule as shown in the cost comparison of the two. In addition, the 48/72-hour extended rule shall not apply where travel is by privately-owned automobile in lieu of coach class airline fare, regardless of any direct savings that may be demonstrated.

2. Lodging.

Lodging expense reimbursement includes the actual cost for overnight sleeping accommodations based on paid receipts and subject to limitations of the STRA. Title 74, O.S., Section 500.9 Besides traditional public lodging facilities, such as motels or hotels,

expense reimbursement may include rent of an apartment or other type dwelling, as well as charges or fees associated with the use of a motor home or recreational vehicle used in travel. (See Subsection h., this section.) Reimbursement, however, shall not cover accommodations ordinarily provided on a common carrier, such as AMTRAK sleeper car, since such accommodations would be included in the transportation cost.

a. Regular Lodging Rates

Reimbursement for lodging expense shall not exceed the maximum daily rates. Any associated tax charges will be reimbursed in addition to the maximum rate. Note: Reimbursement of taxes on room rates exceeding the maximum rate must be prorated down and based on the maximum rate amount. (See Section 330.C.8.f., for applicability of sales tax charges.)

The current standard daily lodging reimbursement rates authorized by the STRA shall be the amount authorized by the provisions of the Internal Revenue Code of 1986, as amended, for deductibility of expenses for travel while away from home without additional documentation. Title 74, Section 500.9. The current federal standard rate for lodging is:

\$55.00 per day for travel both within the State of Oklahoma and for travel outside the State of Oklahoma.

However, this rate can be different depending on the location of travel as identified in the Government Services Administration's (GSA) Continental United States (CONUS) rates for domestic locations and OCONUS for locations outside of the continental United States. For travel within the State of Oklahoma there are two rates, Oklahoma City which has a maximum rate of \$65.00 per night and the rest of the state at the standard \$55.00. A complete listing of the CONUS locations/rates can be obtained from the GSA per diem web site:

<http://www.policyworks.gov/perdiem>.

Receipts submitted with the travel voucher for reimbursement of lodging expenses incurred during travel to one of the CONUS or OCONUS higher rate areas must show the name of the lodging facility and its location as within the higher rate area. Payment of expenses at the higher area rate shall only be allowed for lodging acquired at facilities located within the specified cities and/or areas. If the receipt for lodging does not indicate such location, but the facility where lodging was acquired is located within a listed "high rate area," the traveler or approving officer must provide a certification statement on the travel voucher or paid lodging receipt similar to:

"I certify the public lodging place named on the lodging receipt is located in the corporate limits or county of the CONUS city of travel.

Signature

A similar statement would be required to confirm locations in the OCONUS. OSF / Transaction Processing shall use the national "Rand McNally Road Atlas" to verify the corporate limits of the city/county or area of points of travel as indicated on the travel voucher in qualifying allowance of the higher lodging rate.

b. Designated Lodging

Reimbursement of the actual cost of lodging not limited to the maximum standard daily rates is authorized when lodging occurs at a prearranged designated hotel, motel or other facility. In such travel instances, payment shall be limited to the vendor's single occupancy room rate charge as indicated on the paid lodging receipt.

A lodging facility may be designated under the following criteria:

(1) *Sponsor Arranged*

(a) *Lodging at Host or Headquarters Hotel.* A sponsor may arrange a meeting, workshop or similar travel objective to be held at a host or headquarters lodging facility. In such travel instances and when the hotel or motel is specified by the sponsor's announcement or notice (e.g., conference brochure), reimbursement may be allowed for the actual cost of lodging not to exceed the single occupancy room rate charge as indicated on the paid lodging receipt. However, a different lodging rate charged than as indicated in the sponsor's announcement or notice must be explained and approved by the agency before payment of reimbursement will be considered by OSF (approved/disapproved).

Write
'Designated
Lodging'
on the bill

(b) *Other Sponsor Arranged Designated Lodging Conditions.* Lodging arranged at a facility other than where the travel objective is held may also qualify as designated when the sponsor provides for the blocking of rooms or rate reductions for participants. Again, such arrangements must be evidenced by the sponsor's announcement or notice. Reimbursement shall be limited to the actual single occupancy room rate charged as reflected on the paid lodging receipt.

Standard military or government rates as sometimes made available by lodging vendors are not considered special rate reductions arranged by the sponsor for the purpose of designated lodging. Nor would a sponsor's announcement recommending or suggesting a list of hotels, motels, etc., for the convenience of participants satisfy the requirements for "designated" lodging. In such cases, reimbursement of lodging expenses shall be held to the applicable rate as authorized by the STRA.

(2) *Agency Arranged.* Where an agency is the sponsor or host of the object of travel (e.g., meeting, workshop, seminar, conference, etc.), the sponsoring agency may prearrange and designate the public lodging place for employees to stay while attending the travel objective. Under this provision, the agency must clearly be the sponsor of the object of travel, and (1) the travel objective is held or conducted at the place of lodging, or (2) lodging is arranged (reserved) by the blocking of rooms or rate reductions for participants. As documentation for lodging expense reimbursement, the agency must provide the employee with its announcement or notice stating the: (1) object of travel (purpose), (2) date(s) the travel objective is being conducted or held, (3) name and location of the designated hotel, and (4) single room rate charge authorized. The agency's announcement or notice prepared prior to beginning of the trip (prearranged) shall be submitted along with the travel voucher as documentation for reimbursement of expenses. (See OSF Form 19-1, Agency-Sponsored Designated Lodging Notice, [Appendix C10](#), for agency-designated lodging notice form for submission with the Travel Voucher, OSF Form 19.)

(3) *Self-Designated Lodging Unauthorized.* As stated earlier, regular travel by employees and officials in the conduct of routine state business shall be subject to the regular lodging reimbursement rates as provided by the STRA. Thus, an individual cannot self-designate a hotel or other lodging for the purpose of reimbursement of expenses over and above the standard rates. This means that reimbursement may not exceed the applicable authorized standard daily lodging rate where, for example, a conference, meeting or workshop was conducted at a separate location from where lodging was obtained, but the sponsor failed to provide the blocking of rooms or rate reductions for participants (notice or announcement).

c. Use of Optional Lodging in Lieu of Designated Lodging

Employees attending objects of travel (e.g., meetings, workshops, conferences) which are conducted or held at a designated hotel, motel or other type lodging facility may choose to acquire optional public lodging at a lesser expensive charge. In such cases, the employee may be reimbursed the actual cost of lodging not to exceed the single occupancy room rate charged by the designated (host) hotel or motel. In order to verify the amount of expense reimbursement authorized, a schedule of the designated (host) hotel single room daily rates must be submitted along with the travel voucher.

If an employee opts to use other lodging besides the designated hotel or motel at which the object of travel is conducted or held, reimbursement for any incurred local transportation expenses (such as, taxi, bus, rental car, private automobile mileage, etc.) for travel between the optional lodging location and the designated (host)

lodging facility shall be allowed in an amount not to exceed the difference between the cost of the designated lodging and the cost of the optional lodging Title 74 O.S., Sec. 500.9, Subsection C.

When optional lodging is used in connection with an object of travel conducted or held at a facility (e.g., convention center) separate from the designated lodging place, and transportation costs would otherwise be incurred (e.g., going between the lodging place and meeting location), reimbursement may be allowed for necessary local transportation for travel to and from the meeting or conference facility. Such reimbursement may also be allowed in instances where an employee opted to stay with friends or relatives and needed transportation to travel to a conference facility held separately from the designated lodging location.

In instances where lodging is at no cost to the employee, such as when staying with a relative or friend, the traveler may claim reimbursement for meals and lodging expenses under the "per diem allowance in lieu of subsistence" provision of the State Travel Reimbursement Act (See Sections 330.C.3.c., "Per Diem in Lieu of Subsistence.).

d. Other Limited Travel Expenses in Connection With Optional Lodging

Employees performing official travel for the state may on occasion incur expenses, such as vicinity mileage, local transportation, etc., which they wish to claim in lieu of lodging. For instance, when an employee opts to stay with relatives or friends instead of acquiring regular public lodging while performing official travel for the state, local transportation costs for travel between the lodging location and place of the meeting or other object of travel may be required. Limited reimbursement of such expenses incurred (excluding contract rental car) may be allowed in conjunction with the applicable out-of-state "per diem in lieu of subsistence" allowance up to an amount not to exceed the maximum lodging rate authorized for the area. In other words, the cost of local transportation may not exceed the standard lodging rate allowed for the area in which travel was performed.

The above transportation expense allowance shall not apply where "designated" lodging has been arranged for participants by the sponsor (host), notwithstanding any savings that may ensue from an employee staying with relatives or friends in lieu of at the designated lodging place. However, an exception may be applied in cases where the object of travel is conducted at a separate location from the designated lodging facility, such as at a convention center, and local travel between the designated lodging facility and the conference location would have otherwise been incurred. In such cases, the travel requirements and necessity of the expense

would need to be explained on the travel voucher for review and approval/disapproval of payment on a case by case basis.

e. Direct Purchase of Lodging

State agencies are allowed direct purchase of lodging (and food) for employees (See Sections 328, 330.C.3., and 330.C.8.j.). For example, the STRA authorizes state agencies 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 as provided by the STRA. Payments for direct purchase of food and lodging shall be paid directly to the business establishment. The direct payment for food and lodging expenses must be filed through the vendor claims process procedures on Claim Jacket Form 15A using object code 2213. The claim document should be annotated with the authority reference for pre-/post- audit verification. In addition, if contracting through the State Tourism and Recreation Department, the agency shall be filed under the vendor (interagency) payment procedures, using Claim Jacket Form 15B, object of expenditure code 2911.

The STRA also authorizes certain, specified agencies to make direct purchase of food, lodging and other expenses as may be necessary for employees for special purposes. The agencies and the purpose under which direct purchase is authorized are explicitly named in the Act. Title 74 O.S., 500.2.

f. Companion Travel - Lodging Expenses Shared

When two or more employees travel together and they share common lodging accommodations, such as a double room, there are the following three reimbursement options:

- (1) Hotel provides individually billed hotel receipts, each employee may be allowed reimbursement of the lodging expense, provided:
 - (a) The amount of the lodging expense does not exceed the single occupancy room rate the employee would have ordinarily been charged and entitled to claim; and,
 - (b) The cumulative total of each employee's share of the lodging cost does not exceed the total amount of the actual room charge.
- (2) Without receiving individually billed hotel receipts, each employee may be allowed reimbursement of his/her pro rata share of the lodging expense, provided:

(a) A copy of the hotel lodging receipt is submitted with each employee's travel voucher and the pro rata share is detailed on the hotel billing statement;

(b) The amount of the lodging expense does not exceed the single occupancy room rate the employee would have ordinarily been charged and entitled to claim; and,

(c) The cumulative total of each employee's share of the lodging cost does not exceed the total amount of the actual charge as reflected on the paid lodging receipt.

Option 2 is the most recognized procedure, and with Options 1 & 2 they keep the related travel expenses associated with the employee performing the travel. Option 2 can be submitted as a reimbursement claim for each employee or, alternatively, as an assignment claim to a single employee having actually paid the entire lodging bill.

(3) One employee pays the entire lodging amount and seeks reimbursement for the total bill, provided:

(a) The hotel lodging receipt is submitted with the employee's travel voucher and the pro rata share for each employee is detailed on the hotel billing statement; and,

(b) The amount of the lodging expense does not exceed the cumulative total of the single occupancy room rate each employee would have ordinarily been charged and entitled to claim.

Under Option 3 the full authorized lodging amount would be claimed under one employee's lodging. The others sharing the room would document no lodging claimed and cross-reference the claims. This option provides a method of reimbursement without requiring an additional claim as with the assignment method in Option 2.

For post auditing purposes, each companion travel voucher should bear cross reference to any and all other related travel claims by number, when available

g. Use of Other Rented or Leased Lodging Accommodations

Agencies may authorize employees' use of rented or leased nonpublic type lodging (e.g., rent of a room, apartment, house, etc.) for travel when it is advantageous to the state for such lodging arrangements. For example, such arrangements may be advantageous where the cost of conventional lodging (i.e., hotel, motel) is prohibitive or impossible due to travel to remote areas, extraordinarily long travel periods, foreign travel, etc. Before authorizing employees the use of such arranged lodging accommodations, the agency must first request OSF review and approval of its lodging arrangements proposal by submitting a letter of request explaining the

travel conditions and requirements. OSF shall review the agency's request and approve/ disapprove the travel proposal on the merits of the travel requirements presented.

When non-conventional lodging accommodations are approved and authorized as indicated above, reimbursement of expenses shall be bound by the daily lodging reimbursement rates authorized by the STRA. That is, when an employee obtains a leased or rental nonpublic form of lodging, such as a room, apartment or house on a weekly or monthly basis, the daily expense reimbursement shall be limited to the actual cost not to exceed the STRA 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 to renting of 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 purpose. All costs shall be evidenced by paid receipts from the landlord or vendor.

h. Use of Motor Home, Travel Trailer or Camping Trailer for Lodging

Reimbursement of actual expenses not to exceed the standard daily lodging rate authorized by the STRA may be allowed when an employee uses his or her privately-owned motor home, travel trailer, camping trailer or similar mode of lodging while on official travel for the state. Reimbursement 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.

3. Meals Expenses.

A reimbursement in lieu of meal expenses, per day, while in official travel status, in an amount authorized by the provisions of the Internal Revenue Code of 1986, as amended, for deductibility of expenses for travel while away from home without additional documentation within the State of Oklahoma and outside the state is authorized, as identified in the Government Services Administration's (GSA) continental United States (CONUS) rates for the for domestic locations and OCONUS for locations outside of the continental United States. Title 74 O.S., 500.8.

a. CONUS Standard Meals Expense Allowance

Employees are authorized to receive a daily meals expense allowance while performing regular business travel for the state, provided the trip meets the overnight criteria. **The allowance is in lieu of reimbursement of the actual cost of**

meals, and is intended to cover expenses for breakfast, lunch and dinner, including tips, taxes and any other personal purchases such as snacks, refreshments, over-the-counter medicines, etc. The standard CONUS rate for meals and incidentals (our per diem) is:

\$30.00 per day for travel both within the State of Oklahoma and for travel outside the State of Oklahoma.

In computing the reimbursement allowance, a day shall be a period of twenty four (24) hours, except no reimbursement of expenses shall be allowed for less than overnight travel. (See [Section 330.C.1.b.](#), "Travel Criteria - Meals and Lodging Expenses," for definition of "overnight" travel status.) Reimbursement may be allowed for each one fourth (1/4) day (6 hours) or major fraction thereof (more than three [3] hours) at a rate not to exceed:

\$7.50 per quarter day within both the State of Oklahoma and outside the State of Oklahoma

(Also see [Section 330.C.3.d.](#), "Meals Included in Cost of Registration or 'Package Plan' - Meals Expense Allowance Adjustment.")

b. CONUS High Rate Locations

For travel to certain locations, the rate can be different depending on the point of travel as listed under the (CONUS) rates for the for domestic locations and OCONUS for locations outside of the continental United States. For example, there are two rates for travel within the State of Oklahoma, Oklahoma City which has a meals and incidentals rate of **\$38.00 per day (\$9.50 per quarter)** and the remainder of the state at the standard **\$30.00**. A complete listing of the CONUS locations/rates for the appropriate meals and incidentals (per diem rate) can be obtained from the GSA per diem web site: www.policyworks.gov/perdiem.

The Office of State Finance will follow GSA's definition of "per diem localities with county definitions." Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."

For example, if an employee is in overnight travel status and obtains lodging in Edmond, Oklahoma, the reimbursement rate for the Oklahoma City locality (\$38) will apply (rather than the 'standard' rate \$30), as Edmond is within the same county as the "Oklahoma City locality". For cases where the hotel or motel location is not identified as a city on the CONUS list, then the traveler or approving officer must

provide a certification statement on the travel voucher or the paid lodging receipt similar to:

"I certify the public lodging place named on the lodging receipt is located in the corporate limits or county of the CONUS city of travel.

Signature

NOTE: If only per diem is being claimed such as with provided lodging and no lodging receipt is available, then a certification similar to the following should be provided:

"I certify the official point of travel as listed on this claim is located in the corporate limits or county of the CONUS city of travel.

Signature

c. Per Diem In Lieu Of Subsistence

Under certain travel occurrences, employees may be reimbursed on the basis of "per diem in lieu of subsistence." Title 74 O.S., Sec. 500.9, Subsection B. For example, an employee may claim the authorized "per diem in lieu of subsistence" allowance where overnight travel was involved, but expenses for public lodging were not incurred due to the employee's election to stay with relatives or friends during the travel period. The allowance, however, would not be authorized for trips in which lodging was arranged and paid by another source apart from the employee. In other words, an employee would not be authorized the allowance where lodging was provided through the cost of registration or "package plan" paid by the state or provided complimentary by a grantor or sponsoring foundation. That is, if the employee used furnished lodging during travel, the per diem allowance in lieu of subsistence shall not be allowed.

Statutory language for 'per diem in lieu of subsistence' in the travel act is now problematic. First, no provision exists for the reimbursement of 'per diem in lieu of subsistence' within the Internal Revenue Code of 1986, as amended, consequently, there are no separate 'rates' to which our policy can be directed. Due to the confusion that this language presents, OSF will interpret previous legislative intent and continue the provision for an additional \$10.00 'subsistence' payment, where a traveling employee in overnight status stays with relatives or friends, and lodging reimbursement is not claimed.

Under this per diem allowance in lieu of subsistence procedure, the in-state per diem amount authorized would be either the higher Oklahoma City rate at \$48 (\$38+\$10)

or the standard rate at \$40 (\$30+\$10) elsewhere for travel within the State of Oklahoma. For travel outside the State of Oklahoma, use the authorized meals and incidentals (our per diem) rate for that location and add \$10.00.

d. Meals Included in the Cost of Registration, "Package Plan", or "Agency Direct Payment Contract" - Meals Expense Allowance Adjustment

When meals are provided through the cost of registration paid by the agency or directly by the employee and reimbursed, the employee's daily meals expense allowance shall be adjusted by 1/4 for each meal provided. However, if meals are provided in a package plan paid directly by the agency or through an agency direct payment contract, the allowable per diem reimbursement would be the difference between the full authorized per diem rate less the actual cost of meals provided in the package plan or contract. In no case shall the payment of meals included in a package plan or contract exceed the total daily rate as provided for in the STRA, whether paid for direct by the agency, through reimbursement, or a combination of both. Title 74 O.S., Sec. 500.8. For the method of computation and presentation of the meals expense adjustment on the travel voucher, see Section 330.C.8.j.

If the employee is not allowed reimbursement for meals expense because overnight travel was not involved, no adjustment shall be required, although meals may have been provided (since no travel voucher could be filed). Similarly, if no registration fee is paid, adjustment to the meals expense allowance is not required.

e. Exceptions to the Meals Expense Allowance Adjustment

Exceptions to the requirement for adjustment to the meals expense allowance may be allowed where special circumstances prevented the employee from participating in the meal activity. An exception would not apply where an employee merely chose not to attend the meal activity in preference to some other personal activity.

Exceptions are:

- (1) "Continental breakfasts", snacks or refreshments, such as coffee, tea, soft drinks, etc., provided during meeting breaks.
- (2) Meals provided by a third party that is not covered in the registration fee, package plan, or agency direct pay contract.
- (3) Non-participation due to one of the following:
 - ◆ Special dress requirements.
 - ◆ Diet restrictions
 - ◆ Lack of means of transportation.
 - ◆ Conflicting meetings

If no
Registration
Fee Don't
Deduct for
Meals

A notation to explain non-participation in the official meal activity or explanation of exempt meal, must appear on the travel voucher or elsewhere in the claim packet as support documentation for any exception.

4. Transportation.

a. Transportation Expenses Defined

Transportation expenses for approved state travel include commercial common carrier fares; local transit system and taxi fares; cost of commercial rental cars and other special conveyance; and mileage for use of privately-owned motor vehicle in travel. Reimbursement for authorized use of privately-owned motor vehicles (and rental cars as appropriate) shall be the amount prescribed by the Internal Revenue Code of 1986, as amended, or rules, procedures or other action by the Internal Revenue Service, for use in determining the standard mileage rate allowed for a business expense deduction. The current standard mileage rate is **\$0.565 per mile effective January 1, 2013**, and subject to change normally each January.

Fees for parking and tolls are transportation related expenses to be itemized on the travel voucher under the category of miscellaneous expenses.

Mileage allowance and other associated expenses in connection with use of privately-owned automobile in travel shall be 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.

b. Methods of Transportation

Transportation means for official travel for the state may include all forms of common carriers (e.g., commercial or commuter airplanes, railroads, ships, buses, etc.); transit system carriers (e.g., helicopter service, subways, street cars; taxicabs, etc.); state-furnished or contract rental cars or airplanes; privately-owned motor vehicles; and any other authorized passenger type conveyance.

Motor vehicles, as used above, refer to passenger type vehicles, such as motorcycles, cars, station wagons, vans, trucks, buses, and motor homes. The term does not include unconventional forms of passenger transportation, such as bicycles, motorized bicycles, small powered marine vessels (boats), motorized farm machinery, tractors, etc.

c. Routing of Travel

All travel performed for the state shall be by a usually 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. Reimbursement of authorized expenses

shall be based only on such charges as would have been incurred had the usually direct travel route been used. However, travel by other than a usually direct travel route may be allowed when necessitated by circumstances beyond the employee's control such as weather, involuntary flight changes, etc. An explanation for such exception shall be noted on the travel voucher.

d. In-State Travel

Persons performing official travel within the state may be reimbursed for the use of any of the methods of transportation enumerated above. However, if available, agencies are encouraged to provide agency-owned motor vehicles or motor vehicles leased from the State Motor Pool on a full-time basis or for individual trips for employee's use in motor vehicle travel within the state. Reimbursement for the use of common carriers, e.g., bus, rail, etc., while performing in-state travel shall not exceed the normal charge, except in no instance shall reimbursement exceed the coach class airplane fare as determined when air connections are available to the designated points of travel.

Agency heads may authorize the use of privately-owned or contract leased/rented automobiles for motor vehicle travel when such is advantageous to the state. In use of either a privately-owned or contract leased automobile for in-state travel, reimbursement shall be limited to the actual cost not to exceed the per mile rate listed above, based on the official mileage distance between points of travel as referenced in the latest Oklahoma Department of Transportation Statewide Mileage Chart. Excess odometer mileage over the map miles as recorded from the starting and ending points of travel can be claimed as vicinity mileage if such travel was official business travel and based on the most direct route. Vicinity mileage appearing to be excessive based on the nature of official business will be questioned if not justified. The shorter of the distances from the employee's residence (if leaving from home) or office location to the destination point(s) of travel would be considered the starting point of travel. The shorter distance test would also apply for returning to the office or to home if released for business day. When claiming such shorter distance, it must be documented on the claim. Also, see Section 330.C.1.b.(1), "Travel Status Defined."

In addition to the mileage allowance, reimbursement may be allowed for other incidental expenses incurred in the use of motor vehicle for travel, such as parking fees, toll fees, etc.

e. Out-of-State Travel

Persons traveling on official state business outside the State of Oklahoma may utilize appropriate forms of transportation, including but not limited to those listed

above under Methods of Transportation. Except as otherwise provide herein, reimbursement shall not exceed the normal cost for the type of transportation used.

(1) *Commercial Air or Commuter Air Travel.* Regardless of the mode of travel (including privately-owned motor vehicle, rental car, etc.), reimbursement for out-of-state transportation costs shall not exceed that of coach class or commuter airplane fare, as appropriate. Travel by first-class commercial airline may be reimbursed if coach class is not available within a reasonable time and is justified by a statement of the facts from the agency in support of payment.

In cases where an airline extends first class accommodations at coach class rates or the ticket receipt fails to show the class accommodation, the travel voucher must be annotated with information indicating the type (class) of accommodations purchased.

(2) *Privately-Owned or Rental Automobile - Reimbursement / Air Fare vs. Mileage Cost Comparison.* Occasionally, extraordinary circumstances may arise making out-of-state travel by commercial or commuter airplane impractical or unfeasible, such as trips to remote locations, multiple destination points, transport of state-owned materials or equipment whereas travel by plane is not feasible, etc. Under the above conditions no airfare comparison is required, however, explanation of such conditions must be provided with claim. In other instances the choice of not using commercial or commuter air travel may be based on convenience or personal reasons of the employee, and in this case a comparison is required. In either case, out-of-state travel by motor vehicle, privately-owned or contract rental, in lieu of commercial airline must first be approved and authorized by the agency. Such approval and authorization do not, however, negate the requirement that the travel time for reimbursement purposes shall not begin more than 24 hours before or continue more than 24 hours after the date of the object of travel.

Whenever a privately-owned motor vehicle or rental car is approved for use for out-of-state travel, a comparison of costs must be presented for reimbursement of expenses. Mileage distance used in calculating cost for privately-owned motor vehicle and rental car shall not exceed distances set forth in a recognized published national atlas or road map. Such road map or atlas must be referenced on any reimbursement claim cost comparisons. Reimbursement for privately-owned motor vehicle shall be the lesser of the cost of the single coach class air fare or commuter plane fare vs. the map mileage cost. Reimbursement for rental car shall be the lesser of the single coach class air fare or commuter plane fare vs. the actual cost (e.g., rental cost plus fuel expense). Furthermore, if no commercial or commuter flights are available to the destination point, rental car reimbursement is limited to the lesser of the actual cost vs. the map mileage cost.

The comparison may include any required vicinity mileage travel when local ground transportation otherwise would have been needed and is justified. For example, vicinity mileage included in the cost comparison may be justified on the basis that transportation for travel to and from the departure/arrival airport would have been required if travel was performed by commercial airplane. However, estimated costs for hypothetical use of local public transportation (i.e., taxi, bus, subway, etc.) or rental car may not be used in the cost comparison. This would entail approval of payment based on costs that are highly variable and uncertain as to the most economical means available for use (e.g., taxi vs. local transit system vs. rental car). An exception is where local public transportation costs are provided through conference brochures, and etc.

The comparison may also take into account any avoided air travel costs for other persons who are included on the trip.

Note: A cost comparison will not be required for authorized use of government furnished vehicles. However, a consideration should be given as to whether such travel by state vehicle is the most economical and/or appropriate mode of transportation.

For payment approval, the comparison must be presented with the travel claim, detailing the air coach class cost (e.g., amount, source, and date of the estimate) vs. the actual mileage and lodging costs. Reimbursement shall be based on the lesser of the two costs.

NOTE: In the interest of containing travel costs for the state, OSF recommends that the cost comparison include the most economical coach class air fare available at the time the trip is approved versus the automobile map mileage cost to and from the point(s) of travel. As further savings measure, it is recommended that the coach class ticket price be obtained from a state contract agency for travel under the most economical arrangement, such as the carrier's 21-day (advance notice) excursion program. Finally, employees and officials responsible for approving travel plans should avoid, if possible, any practices that could eliminate opportunities for obtaining the most economical air fare estimates for use in the cost comparison.

f. Vicinity Travel

Vicinity travel is defined as the mileage incurred during local motor vehicle travel in and around the points of travel. Vicinity mileage may also include non-highway road miles (e.g., odometer reading less the official map miles between points of travel)

recorded as indicated on the travel voucher. Reimbursement for required local or vicinity travel is authorized as mileage expense at the standard mileage rate. See [Section 330.C.4.a.](#), for reference to the current standard mileage rate; and [Section 330.C.4.d.](#), for additional information on calculating vicinity mileage.

Vicinity mileage shall be entered separately on the travel claim form. Space is provided on the travel voucher for recording of both map and vicinity mileage incurred. Vicinity mileage shall be totaled and included with the map mileage for reimbursement payment purpose.

g. Local Transportation (Title 74, O.S., Sections 500.4 & 500.12)

(1) *Local Transportation Expenses.* Local transportation expenses refer to the usual transportation charges for business travel in and around the local area of the point(s) of travel by normal transit conveyances. For example, reimbursement is authorized for taxicab, shuttle, or limousine fares between an airport or other terminal and the employee's official work location, or place of business or lodging at the object of travel location (Also, see Note following). In addition, reimbursement may be allowed for expenses incurred for local travel to and from a meeting or conference site located separately from the hotel/motel facility, such as at a convention center, or where designated lodging was not provided.

Note: As a means of containing travel costs for the state, agency officials should encourage employees to use available courtesy transportation service furnished by hotels/motels or host sponsor, to the maximum extent possible as the first source of transportation between the place of lodging and airport or other objective of travel point(s).

Taxicab fares for local in-state travel shall be reimbursed only upon justification as to the necessity for such service. Local transportation during out-of-state travel may be reimbursed based on itemization of the costs on the travel voucher.

(2) *Local Transportation Expenses in Connection with Designated Lodging.* Local transportation, including rental car service, used while attending an object of **travel conducted or held at a designated (host) hotel must be explained on the travel voucher as to the business necessity for travel beyond the designated hotel facility.** In addition, reimbursement for transportation expenses for travel between an optional lodging location and the designated 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 designated lodging. Title 74, O.S., Sec. 500.9.C.

(3) *Personal Use Transportation Expenses.* Normally, reimbursement of local transportation for personal use, such as travel to obtain meals, shall not be allowed. However, where the nature and location of the object of travel is such that suitable meals cannot be obtained there, the expense of daily travel required to obtain meals at the nearest available place may be approved as necessary transportation not incidental to the employee's meals expense allowance. Such travel shall be restricted to the use of taxicabs and other local public conveyances, such as, bus, street car, subway, etc. The necessity for such travel and the nature of the expense incurred shall be explained on the travel voucher.

(4) *Tip Expense in Connection With Local Transportation.* In addition to the usual fare expense, reimbursement may be allowed for reasonable tip expense when local or courtesy transportation service is approved and used in connection with official travel. For reimbursement purposes, reasonable tip expense shall be not more than \$1.⁰⁰ if the reimbursable fare charge is \$5.⁰⁰ or less; or 15 per cent (15 %) of the reimbursable charge when it exceeds \$5.⁰⁰. If the 15% calculated tip amount is less than \$1.⁰⁰ or is not a multiple of 5, the reimbursable tip amount may be rounded to \$1.⁰⁰ or up to the next \$.05, as applicable.

h. Leased or Rented Automobiles

(1) *Vehicles Leased/Rented Within the State.* Reimbursement for automobiles leased or rented from vendors located in the state and used for in-state official travel shall not exceed the standard mileage rate authorized for the use of privately-owned automobile in travel. Title 74, O.S., Sec. 500.5 In other words, reimbursement shall not exceed the STRA standard mileage allowance figured on the actual miles traveled. On the other hand, use of a motor vehicle rented or leased within the state for the purpose of travel outside the state shall be limited to lesser of the single coach class air fare or commuter plane fare from the in-state departure point to/from the out-of-state destination point(s) vs. the actual cost (e.g., rental cost plus fuel expense). Furthermore, if no commercial or commuter flights are available to the destination point, reimbursement is limited to actual cost vs. the map mileage cost based on distances set forth in a recognized published national atlas or road map. Title 74, O.S., Sec. 500.11 Expenses incurred for non-business use of automobiles leased or rented for business purposes shall not be reimbursable.

(2) *Vehicles Leased/Rented Outside of the State.* The actual cost of leasing or renting an automobile outside the state for travel shall be reimbursed subject to the approval of the agency head or his/her designee (subject to the limitations above when not used as local transportation). The approving official's signature on the travel claim form shall attest to the business necessity of the expense. However, OSF recommends that the approving officer strictly review the business necessity of

any rental car expense where the object of travel is conducted or held at a designated hotel location, or the cost or mileage usage appears excessive to the stated purpose of travel. In addition, the cost of a rented/leased vehicle used both for personal and business travel should be prorated for reimbursement of the business portion of expenses. See '*Vehicles Leased/Rented Within the State*' (above) for instructions on cars rented in-state and driven out-of-state.

(3) *Insurance Costs.* As agents for the state, employees are normally covered by the State Risk Management program for losses resulting from property damage and/or injury or death to third parties. However, while operating a leased or rented motor vehicle during official out-of-state business travel, such loss or damage to the rental vehicle (collision damage) and others, are not covered under the State Risk Management program. Therefore, it is recommended that the insurance offered to cover an employee's liability for damage in case of an accident should be acquired through the basic rental contract or at an additional fee, subject to the regulations of the state in which the vehicle was rented. Reimbursement for the additional cost of such liability insurance will be allowed as part of the rental expense. If the vehicle was used for both business and personal purposes, the expense of insurance would need to be prorated for reimbursement of the portion incurred for business travel. The cost of personal accident insurance is a personal expense and as such, is not reimbursable. (Also see [Section 330.C.6.b.\(2\)](#), for trip insurance costs in connection with travel abroad.)

(4) *Adjustment for Personal Use.* Notwithstanding the statutory provision that "... the actual cost of leased or rental automobile to be used on official business shall be reimbursed subject to the approval of the agency head or authorized designee ..." this office may question any rental car expense whenever other than official business purpose appears to be the motive for the rental car usage. For example, an expense claim for an automobile rented or leased on flat-rate terms (i.e., weekly) with unlimited miles, and justified on the basis of business necessity, but which contains extraordinary miles as reflected on the rental receipt suggesting other than official business usage, could be subject to return and questioning as to the business purpose or connection of the extra travel (i.e., miles). If the extra mileage is not of business necessity, costs shall be prorated between personal and business usage.

This policy is not intended to usurp the authority of agency heads, but rather to help discourage the inappropriate practice of personal use of rental car on the pretense of official business, and to avert impertinent travel expenditures, be they from state funds or federal grants. We cite an example of a case where an official recorded over 1500 miles usage on the car he rented while attending a 3-day conference. By our unofficial calculations, the official would have had to have spend the entirety of

his 3 days of travel status driving the rental vehicle in order to record the number of miles indicated on the rental receipt. Consequently, we found a need to question the apparent non-business usage of the rental car for which the official was seeking full reimbursement. In another case, an official filed for reimbursement for rental car expense based on a flat rate with unlimited miles at a cost of over \$300.⁰⁰. What made this expense claim eye-catching was the fact that the meeting was held at a designated hotel and that the cost appeared excessively high based on the usage, e.g., 41 miles recorded as driven. In this case, it is easy to reason that the rental car expense was excessive to the needs of the state, as a lesser expensive mode of travel likely could have been used.

Additionally, agencies are encouraged to remind their employees and officials who travel of the need to be aware of the potential personal and property liability risk they might bring upon the state in their engaging in personal side trips with the rental car hired for official state business.

i. Privately-Owned or Chartered Airplane

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

Whenever a privately-owned or chartered airplane is used for out-of-state travel in lieu of commercial airline, reimbursement of expenses shall be limited not to exceed the cost of a single coach airplane ticket. If more than one person traveled, reimbursement of each person's pro rata share of the cost of the chartered airplane shall not exceed the cost of a single coach class airplane ticket. See [Section 330.C.4.e.\(2\)](#), "Privately-Owned Automobile - Air fare vs. Mileage," for example method of cost comparison.

j. Travel Incentive Programs

Agencies should encourage their employees who travel often to participate in the various travel incentive programs offered by airlines, hotels, and car rental agencies to help offset the overall travel costs for the state. However, travel incentive programs awards, such as "buddy" ticket fares and two-for-one ticket fares received by employees in connection with official travel or incidental to the purchase of a ticket for official travel, or other services such as car rentals paid for (or reimbursed) by the state, are due the state for official use only.

5. Registration.

a. Registration Travel Expense

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. Such charges must be itemized as "registration" expense and listed under the miscellaneous category on the travel voucher. **In addition, the expense must be supported by a paid receipt or other evidence that the expense was paid.** See [Section 330.C.8.d.](#) for information on receipts requirements for reimbursement of expenses.

b. Meals Included in the Cost of Registration (or Package Plan)

When meals are provided in the cost of registration or other costs (e.g., package plan) paid by an employee or by an agency, and the traveler is authorized reimbursement for meals expenses, the meals expense allowance must be adjusted accordingly. See [Section 330.C.3.d.](#) for meals expense allowance adjustment procedure. Adjustment to the meals expense allowance averts the state from making double payment for meals, that is, once through the paid registration fee or other cost, and secondly, through payment of reimbursement for meals expense allowance (per diem). If the employee was not in travel status for the purpose of claiming reimbursement for meals expenses (per diem), no adjustment in the amount of reimbursement for cost of registration or package plan shall be required, although meals were provided.

c. Optional Activities Separate From the Cost of Registration

Optional activities, such as special tours, recognition banquets, etc., are sometimes included as part of the travel objective agenda. The additional cost of such activities may qualify for reimbursement as a miscellaneous expense provided they are business related and essential and necessary to the purpose of travel. Reimbursement shall not be allowed for activities that are primarily social and provided clearly for the entertainment of participants, such as sightseeing tours, athletic events, etc. Again, proper documentation of the business purpose for participating in such activities will save the travel claim from rejection and delay of payment.

d. Registration Fee/"Package Plan" Paid Directly by the Agency

Agencies are authorized to pay the cost of registration or tuition for employees to attend approved objects of travel (e.g., conferences, seminars, etc.) when such costs are required. Payments for agencies' direct purchase of registration or tuition for employee's travel are submitted through the miscellaneous vendor claims processing procedures. See [Section 328.C.](#)

Agencies may also pay directly the costs of so called "package plans," which may include registration, tuition, food and lodging for employees, or other purchase of which the agency is authorized to make based on a paid receipt. However, the cost of such meals and lodging can not exceed the total daily rate provided in the State Travel reimbursement Act. Title 74, O.S., Sec. 500.8.

In filing their travel vouchers for reimbursement of expenses, employees must include a cross-reference explanation of how any applicable costs for registration or package plan paid by their agency were handled. For example:

"registration fee paid separately by the agency - P.O. No. _____"

In addition, an adjustment to the employee's meals expense allowance must be made for any meals provided and included in the cost of registration or package plan paid directly by the agency. See **Section 330.C.3.d.**, "Meals Included in Cost of Registration - Meals Expense Allowance Adjustment". NOTE: If meals are provided in a package plan, the allowable per diem reimbursement would be the difference between the full authorized per diem rate less the actual cost of meals provided in the package plan. A copy of the travel objective program brochure is required with the employee's travel voucher to substantiate whether or not any meals were provided. If the sponsor did not provide a program brochure to participants, and no meals were involved in the cost paid by the agency, the employee should further annotate his/her travel voucher to reflect that no meals were provided, such as:

"meals not provided in registration paid by agency"

6. Miscellaneous Expenses.

a. General Requirements and Allowance Criteria

Authorized and approved general miscellaneous travel expenses may be reimbursed based on itemization on the travel claim form. These expenses must be listed separately under the "miscellaneous expense" category on the travel voucher.

To qualify as an allowable miscellaneous travel expense, the purchased item or service must be clearly connected with the purpose of travel, and not otherwise required to be grouped in another category of travel expense on the travel voucher. In addition, there must be a clear business reason, explicit or implied, for incurring the expense. For instance, mail service or other communication charges incurred during in-state travel must be explained as to their purpose and necessity.

When the business connection of the expense with the stated purpose of travel is unclear, further explanation may be required to help determine allowance of the expense for reimbursement. If in doubt about its clarity, a statement explaining the expense should be provided along with the original travel voucher submission to minimize the chance of rejection and delay of payment.

Purchases and charges of a personal nature, such as telephone calls to family or friends, reading materials, over-the-counter medicines, non-business use transportation, etc., ordinarily are not allowable business reimbursement expenses.

b. Miscellaneous Travel Expenses Allowed

(1) **General Expenses.** Reimbursement of general miscellaneous travel expenses may include: parking and toll fees; business communications (i.e., telephone, postage, fax, etc.), when approved and authorized; baggage handling (non-personal) for equipment and materials; gas and oil (when government-furnished vehicle or contract rental car is approved and authorized for travel); rent of meeting room (when it's necessary to engage a room at a hotel or other place to transact official state business); necessary laundry and cleaning services (when such expenses are approved for travel extending 7 days or longer or required in emergency situations); registration fees; emergency and other expenses (excluding personal) incidental to the purpose of travel, etc.

(2) **Expenses in Connection With Travel Abroad.** Reimbursement of expenses in connection with travel to and within a foreign country may be authorized and approved, such as:

(a) **Conversion of Currency.** Commission charges for conversion of currency for travel in a foreign country.

(b) **Trip Insurance.** Cost of trip insurance (not provided by the state's Risk Management Program) purchased for use of contractual (rental) or privately owned vehicle during official business travel within a foreign country when such is required.

(Note: Trip insurance covers potential liability for property damage or personal injury or death to third parties. Reimbursement is limited to instances in which the purchase of such insurance is required by the foreign country's laws or is a practical necessity due to the country's legal procedures which, in the event of an accident, could result in detainment of the driver or impoundment of the vehicle. The amount of reimbursement shall be limited to the cost of the minimum amount of insurance required to be carried.)

(c) **Travel Document Costs.** Fees associated with the issuance of passports, 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.

- (3) *Expenses Incidental to Travel by Persons With a Disability* (Ref.: Americans With Disabilities Act (ADA) 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. For reimbursement, such expenses must be (1) approved and authorized by the agency's controlling board or agency head, and (2) authenticated by the agency on the travel voucher as:
- "REASONABLE ACCOMMODATIONS FOR EMPLOYEE/OFFICIAL WITH DISABILITY AS APPROVED BY: (Authority) "**

The term "employee/official 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.

Expenses allowed may include:

- (a) Transportation, lodging and subsistence expenses (as authorized by the STRA) incurred by an attendant approved and authorized to accompany the employee when assistance of an attendant is required.

(Note: Persons serving as attendant may or may not be a member of the employee's family. In either case, a separate travel voucher must be filed by the person incurring the expense with cross-reference to the subject employee's official travel claim.);

- (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; and
- (e) Cost of renting and/or transporting a wheelchair.

7. "Actual and Necessary" Travel Reimbursement Procedures.

a. General Guidelines

The STRA, various other laws and certain grants and contracts provide for reimbursement of travel expenses on the basis of "actual and necessary" accountability for certain specified travel. Employees who perform such travel are authorized payment of actual expenses incurred not bound by the standard STRA rates and allowances, such as those pertaining to meals and lodging. Other travel requirements of the Act not pertaining to rates of reimbursement, however, shall

apply for "actual and necessary" travel. For example, the 24-hour rule, coach air fare vs. mileage comparison for privately owned automobile used in travel, mileage in lieu of cost of rental or leased car used for in-state travel, etc., would apply as appropriate expense controls for any travel performed under actual and necessary travel authority, unless specifically exempted. In other words, travel under these provisions are subject to the same customary travel requirements as pertain to regular travel for the state, except pertaining to expense reimbursement limitations.

Following are excerpts of the most prominent STRA provisions relating to "actual and necessary" travel:

(1) *Actual and Necessary Travel - Grant/Contract.*

Title 74 O.S., Sec. 500.9A., provides:

"....Meals, incidentals, lodging, travel and other actual and necessary expenses may be paid if same is provided for in any contract or grant."

Guidelines for expenses reimbursement for travel performed pursuant to this section of law are based on the following interpretation. Agencies that receive funds from outside sources under terms and conditions of a contract or grant agreement entered into under state statutory authority, may expend funds received to pay reimbursement of related travel expenses at the actual cost as provided in the contract or grant agreement. However, if the contract or grant agreement simply provides the availability of funds without stipulation of how they are to be expended or accounted for, the state's standard laws as they apply to other funds under the control of the state shall prevail. Thus, if the contract or grant agreement does not explicitly provide otherwise, reimbursement of travel expenses shall be subject to the standard provisions of the STRA.

(2) *Actual and Necessary Travel - Travel Outside U.S.*

Title 74 O.S., Sec. 500.9, Subsection F., provides:

"....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 these sources are furnished shall be reimbursed from said funds at actual cost not to exceed the amount authorized for United States Government employees in its periodical publication entitled 'Standard Regulations (Government Civilians, Foreign Areas), Department of State, Washington, D.C.'"

Travel claims for payment of expenses filed under provisions of the preceding referenced statutes must bear, on the face or back of the travel voucher, the following applicable certification notations signed by the agency's Fiscal Officer or Contract and Grant Administrator:

"I certify this claim complies with the provisions of Title 74 O.S., Sec. 500.9A
(or 500.9, Subsection F.) and payment is authorized under terms or
agreement identified as _____"

(Number/Name of contract, grant, gift or other agreement)

(Signature of Certifying Officer)

(3) *Actual and Necessary Travel - Congressional and Federal Meetings.*

Title 74 O.S. Sec. 500.9, Subsection D., provides:

"...State officers and employees who have been required to attend 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."

It is important to note that this provision pertains to persons who have been "required" to attend an hearing or meeting, not just invited. "Required" as used in this section is interpreted to mean "subpoenaed" by the government entity or "at the explicit direction, request or invitation" of the congressional committee or federal agency. In either case, as the law requires, the agency head must approve (sign) the travel claim form for payment of expenses.

(4) *Actual and Necessary Travel - International Development.*

Title 74, O.S. Sec. 2009.1 provides:

"...The Governor, Lieutenant Governor and their staffs shall be reimbursed for actual and necessary travel expenses when incurred in implementing duties relating to international development. Employees of other state agencies designated by the Governor shall be reimbursed for actual and necessary travel expenses as authorized by the Governor, when incurred in implementing duties relating to international development."

For reimbursement purpose, claims for travel expenses by employees of other state agencies performing travel under this authority must be supported by a letter of authorization from the Governor.

(5) *Actual and Necessary Travel - Governor, Lt. Governor.* O.S. 74, Section 500.20, authorizes:

reimbursement for the Governor and Lt. Governor for their actual and necessary travel expenses incurred when on official business for the state. Reimbursement for such travel include the subsistence (meals and lodging) and transportation expenses for the Governors' accompanying spouses when on official business for the state, or when attending an official function at the request of the respective Governor. The

personal staffs of the Governors are not covered by this statute for purpose of "actual and necessary" expense reimbursement.

(6) *Actual and Necessary Travel - Other Provisions.*

The STRA and other applicable laws provide exceptions and/or exemptions to the standard travel procedures on the basis of "actual and necessary" expenses for agencies so named for specific purposes of travel. When such laws are the basis for travel, their reference must be shown on the travel voucher for verification that the travel performed matches the purpose prescribed by the statutory authority. An information space at the bottom of the travel form is provided for this purpose.

Again, these exceptions/exemptions pertain only to specific purposes of travel as specified by the law that applies. If the travel performed does not fit the purpose as the law indicates, reimbursement shall be held to the standard provisions of the STRA and related regulations.

b. Submission Procedures - "Actual and Necessary" Travel Voucher

Claims for payment of travel expenses on the basis of actual and necessary reimbursement are normally filed on an OSF Form 18, Actual and Necessary Travel Voucher (see sample form, [Appendix C7](#)). For verification purpose, the reference cite (such as, statute section, contract number, etc.) of the authority for reimbursement of the trip's actual and necessary travel expenses must be shown on the claim form.

The term "actual and necessary" implies that any expenses claimed must be documented (actual) and essential (necessary) to the purpose of travel. Thus, in filing of the travel voucher, the employee must itemize all expenses for which reimbursement is claimed.

The Actual and Necessary Travel Voucher (OSF Form 18) is designed to require daily meals expenses to be itemized separately (e.g., breakfast, lunch and dinner). However, optional OSF Form 18-1, Record of Lost Receipts and Daily Record For Actual and Necessary Travel Expense, ([See Appendix C18](#)) may be used for the convenience of employees to maintain a daily record of expenses incurred during travel in lieu of itemizing each expense item on the travel voucher (OSF Form 18). Expenses may be recorded on the form daily as they occur and the totals carried forwarded to the appropriate section of the travel voucher. When used in this manner, the daily record form shall be required along with the travel voucher for payment.

A receipt shall be required for any lodging or registration expense, regardless of the amount, and for any single meal or miscellaneous expense of which the cost is

\$25.⁰⁰ or more. Receipts shall also be required for any actual and necessary expense claimed for others as listed on the travel voucher. (Also, see [Section 330.C.8.d.](#), "Receipts - Requirements for Reimbursement of Expenses.")

c. Mixing of Reimbursement Methods

Generally, when travel is performed under the actual and necessary travel rules, that system will be used for the payment of travel expenses. However, an agency may establish a procedure allowing employees to file dual "actual and necessary" and regular reimbursement expense travel claims or a single OSF Form 19, Travel Voucher, ([See Appendix C9](#)) with dual expenses to ease the payment process. That is, travel expenses for a single trip may be filed partly under the regular reimbursement procedures and partly under procedures covering actual and necessary expense reimbursement.

When using this mixed method of travel expense reimbursement as dual claims, each travel claim filed must:

- (1) cross-reference and include a copy of the related claim;
- (2) include invoices and/or a copy of the daily record log (e.g., OSF Form 18-1), if applicable, of all expenses incurred/claimed; and
- (3) include a summary of the trip total expenses claimed with each voucher submitted for payment.

When processing as a single claim, the statutory authority or other provision must be reference for each actual and necessary expense item. This is normally where only a particular expense (e.g., lodging, or meals) is being claimed under actual and necessary, whereby paying the actual cost. Claim filed must:

- (1) include invoices and/or a copy of the daily record log (e.g., OSF Form 18-1), if applicable, of all expenses incurred/claimed as actual and necessary.

8. Other Travel Expense Reimbursement Requirements and Related Instructions.

a. Assignment of Payment of Travel Reimbursement

Employees may elect to assign payment of a portion or all of their travel reimbursement to a second party. For example, an employee may elect to assign the lodging (not to exceed the allowable rate) or registration portion of his travel expense reimbursement directly to a lodging vendor or conference sponsor for convenience of payment. In assigning payment of a portion of a trip's travel expenses, a separate travel voucher shall be required for the assigned payment. Consequently, each voucher must be cross referenced respectively.

- b. Reimbursement of Prepaid Travel Expenses in Connection With Canceled Trips
Reimbursement of prepaid expenses, such as for lodging, involving canceled trips, may be allowed only if:

- (1) the travel is canceled for legitimate reasons as documented by the approving authority, and
- (2) the prepaid amount is not returnable/refundable to the employee.

If a portion of the amount (e.g., 90 percent) is returned to the employee, only the remaining 10 percent of the expense amount may be reimbursed.

Claims for such reimbursements shall be filed on OSF Claim Form 15a, Claim Jacket Form, or Notarized Claim Form 3, with appropriate paid receipts. In addition, the payment must be coded Object of Expenditure 5315 (after July 1, 1993), Indemnities (Loss). The claim should also have attached statements from the agency certifying to the employee's loss as a result of condition (1) and from the employee and/or payee certifying to condition (2), as described above.

c. 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 pre- or post-travel expenses that are consequential to completion of the purpose of travel may be reimbursed as related trip expenses. (For example: passport application fees, film processing charges, etc.) The facts of the expense's relationship to the purpose of travel should be clearly defined in order for the OSF pre-auditor to complete her/his review for approval.

d. Receipts - Requirements for Reimbursement of Expenses Title 74 O.S. Sections 500.9, 500.9A, 500.13, 500.18 & 500.20

(1) Expenses for Which Receipts are Required. When filing claims for travel reimbursement, a receipt shall be required for any miscellaneous expense item in an amount of \$25.⁰⁰ or more, including any sales tax associated with the purchase. Receipts are also required for the following types of expenditure, regardless of the amount:

(a) Lodging. The paid lodging receipt issued by the vendor. The receipt must show number of guests charged, single room rate charged, itemized list of all charges billed and acknowledgment or verification of payment.

(b) Registration/Tuition. The paid receipt issued by the vendor or agency sponsoring the object of travel. The receipt must show itemized list of all charges and acknowledgment or verification of receipt of payment.

(c) 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.

(d) *Hire of Travel Conveyance.* The paid receipt acknowledged by the vendor 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.

(e) *Meeting Room Rental.* The paid receipt from the vendor for rent of room for business purpose, when authorized.

(f) *Laundry and Cleaning.* The paid receipt from the vendor for the cleaning of clothing, when authorized. Ordinarily, employees are expected to carry sufficient change of clothing to avoid the necessity of additional laundry and cleaning expense during travel. However, during extended travel periods of more than one week (7 calendar days) and for emergency occurrences, an employee may not be able to carry a sufficient change of clothing to represent the state in a professional and presentable manner. In such cases, employees may be reimbursed reasonable and necessary costs for laundry and cleaning of personal clothing used during travel based on paid receipts for the charges. The expense must have incurred during the travel period and used for laundry and cleaning of clothing necessary for completion of the object of travel.

(2) *Criteria for Evidence of Payment.* Reimbursement of travel expenses for which a receipt is required shall be based on evidence that the expense was paid. Evidence of payment may be presented by: "0 balance due" on the vendor's billing statement; amount charged to the employee's credit card (credit card statement or charge card impressed receipt attached to the claim); or similar annotation from the vendor indicating the lodging statement has been paid in full.

If the expense was paid by credit/charge card and the official or employee feels reluctant to release his/her full statement or account number, he/she may submit a sanitized copy of the charge card statement identifying only the expense item being claimed. In cases where payment is by personal check, a copy of the person's bank processed check may serve as the receipt of payment. Obviously, if the receipt shows paid in full from the vendor, that is, "0 balance due," no further evidence of payment would be required.

Special Note - Lodging: Some major hotels as a convenience to their guests offer an "express check-out" service to customers who charge by credit card. The hotel, in such cases, customarily

provides a "credit card voucher" to the customer of charges that have been applied. Employees who use such services and are given a copy of the "credit card voucher" of expenses may submit the vouchers as evidence of payment in lieu of a true statement showing "0" balance or their regular charge card statement. This is acceptable to show that the expense has been charged (paid), and thereby qualifies for reimbursement.

(3) *Lost or Unavailable Receipts.* If a receipt for an expense item is lost or it is impossible or impractical to furnish one, a full explanation of the lack of receipt documentation must be documented on the travel voucher. Mere inconvenience shall not serve as a valid reason for not supplying the required receipt. If an original receipt can not be obtained from, for example, the lodging facility, it should be documented on the claim that the lodging facility would not provide an original. (Note: Statements such as "Original not available" are not acceptable.) Although, if it is a case of the claimant wanting to keep the original receipts, a certification must be made by the claimant that the originals will be made available to OSF, State Auditor and Inspector, or any legal entity should the receipts be requested. This certification must be included with the travel claim.

For actual and necessary travel where receipts are required, a signed statement or affidavit of lost or unavailable receipt by the employee may be used to document lost or unavailable receipts. The affidavit should bear the name and SS# of the employee, inclusive dates of travel and an itemized list of expenses for which the required receipts are missing. In addition, the document must be signed and dated by the employee. The OSF Form 18-1 (Appendix C18) can be used for this and documented for a lost receipt.

(4) *Miscellaneous Expenses for Which Receipts are Not Required.* Single miscellaneous expenses (such as business related telephone calls, facsimile charges, etc.) and local transportation costs (such as, shuttle fare to and from airport, business-related taxi fares, etc.) of less than \$25.⁰⁰ may be claimed for reimbursement based on itemization of the expense on the travel voucher without receipt documentation.

e. Travel Arrangement and Ticket Changes

Reimbursement of charges for exchange of travel tickets or change in transportation schedules for business or emergency reasons may be allowed when authorized and advantageous to the state. Costs associated with changes made for personal convenience or benefit of the employee are not allowed. Any changes must be

essential and necessary based on business requirements and approved by the agency to qualify for expense reimbursement.

f. Sales Tax Non-Exempted for Travel

Sales of tangible personal property and services to state agencies are exempt from state taxation. Sales to individuals who are employees of the state, however, are not exempt from tax unless the sale is billed directly to the appropriate state agency or the purchase is by means of a properly completed government purchase order. This extends to employees who travel for the state and make purchases subject to taxation. Any applicable tax charges paid shall be included in the total cost of the purchased item or service. Reimbursement of the actual cost (including any applicable tax) shall be reimbursed, unless specifically subject to any maximum limits set for such expenses. (Tax Requirement - Source: Business Tax Division of the Oklahoma Tax Commission.)

g. Deceased Person Travel Expense Claim

Payment of travel expenses of a person deceased may be made to the estate of the individual. The travel voucher shall be in the name of the deceased person and the assignment section completed for payment to the "Estate Of (claimant's name).". The "assignment" section and the claim form shall be signed in the customary manner by the decedent's appointed "Power of Attorney" or "executor of estate."

h. Expenses Incurred During Exceptional Travel Periods

(1) *Weekend/Holiday Non-Work Schedule Times.* Travel that transcends a weekend/holiday period must be terminated/re-instituted pursuant to the 24-hour travel rule (see [Section 330.C.1.b.\(2\)\(a\)](#)) for periods wherein work is not performed.

For example, in the case of a trip that carries over from Thursday to Tuesday in which the employee receives personal time off on Saturday/Sunday, travel status for meals and lodging expenses reimbursement must be suspended for the time during which state business (work) was not performed. Travel periods that extend over weekends/holidays and which an employee claims reimbursement of expenses shall be annotated on the travel voucher to show weekend work was required or that weekend stopover was necessary or advantageous to the state (e.g., return of employee home and back to point of travel impractical).

(2) *Travel Outside the U.S.* Travel to and within a foreign country may involve complex travel arrangements beyond the control of the employee in which compliance with the 24-hour travel rule or other applicable travel requirements is impossible. Therefore, there is a 48-hour rule for travel abroad. [Title 74, O.S., Sec. 500.9, Subsection F](#). For other exceptions to the standard travel guidelines under

such circumstances, an explanation of the travel situation must be prepared and submitted along with the employee's travel voucher to substantiate reimbursement of the necessary related expenses. OSF shall require any exceptions to be in writing for review and approval/disapproval on a case-by-case basis.

i. Guideline for Adaptation of the State Standard Travel Forms

The Office of State Finance has prescribed the standard forms to be used for submission of state travel claims. However, an agency may find it necessary to adopt its own version of the prescribed forms for its use because of special internal needs. In such cases, a copy of the proposed form layout must be submitted to OSF for review and prior approval to ensure that all data fields are properly laid out in the standard format for ease of processing and uniform data entry.

j. Reimbursement -vs- Direct Payment of Meals & Lodging (including Package Plans)

Oklahoma Statutes under Title 74, § 500.2, authorizes the direct contracting and direct payment of meals and lodging, but at a rate not to exceed the total daily rate provided in the Travel Reimbursement Act (STRA). In addition, Title 74, § 500.8, authorizes payment of meals, incidentals and lodging as package plans, based upon a receipt, but also at a daily rate not to exceed the total daily rate provided in the STRA.

(1) Package Plan Procedures We will accept package plans which include other related travel costs such as transportation and registration costs. However, we require all the costs to be separated out on the travel reimbursement form in order to determine that the daily rates are not exceeded and proper object of expenditure coding is used. If package plans are to be paid directly by the agency, if possible, a breakdown of the costs must still be shown on the miscellaneous claim, however, the appropriate agency direct payment object codes would be used. For direct payment by the agency, such break down should be provided on both the purchase order and claim.

When possible, the agency should obtain a breakdown of the actual costs within the package plan from the sponsor. This will help in determining the allowable amounts to be claimed. As stated earlier, the reimbursement/direct payment amount cannot exceed the STRA daily rate, therefore, such things as number of meals included and lodging rate (standard, high rate, and designated) must be identified. Although, normally the lodging in a package plan would meet the requirements for designated lodging.

There are several different scenarios which we have identified as examples of package plans. They are based on the official's or employee's entitlement to full

calculated per diem for the travel period and the first three scenarios meet the requirements for designated lodging.

(a) *Scenario 1*- The plan includes only meals and lodging and the actual costs by type are known. The cost of meals are less than the daily per diem rate for the period.

Reimbursement or Assignment - the full standard per diem rate and the full cost for lodging could be claimed. The appropriate travel reimbursement object codes must be used. Example for an in-state trip:

- STRA per diem rate for 1½ day trip is \$45.00.
- Plan is for three meals totaling actual cost of \$29.00.
- Normal per diem reimbursement of \$45.00 and actual lodging would be claimed.
- Employee would be responsible for paying the \$29.00 for meals and the actual lodging cost for the plan.

Direct Payment by agency - the full amount would be paid, however, a comparison of the actual costs to the authorized daily rates would be required. The appropriate agency direct travel object code must be used. NOTE: Even if the plan is paid directly by the agency, some per diem could still possibly be paid to the employee. Such per diem would normally be calculated as the full authorized rate, less ¼ per diem for each meal provided. However, since the law restricts payment for the trip not to exceed the STRA rate, the package plan policy for per diem calculation would be the standard STRA per diem rate less the actual cost of meals provided in the package plan. Example for an in-state trip:

- STRA per diem rate for 1½ day trip is \$45.00.
- Direct payment could not exceed the \$45.00 for meals.
- Plan is for three meals totaling actual cost of \$29.00.
- Normally per diem reimbursement adjusted for meal provided (e.g., registration) would be \$45.00 less \$22.50 (three ¼ per diem of \$7.50 each) for a net reimbursement of \$22.50
- However, the direct payment of \$29.00 and normal reimbursement of \$22.50 totals \$51.50, exceeding the authorized maximum of \$45.00 by \$6.50.
- Therefore, per diem reimbursement under the package plan policy would only be for \$16.00 (\$45.00 less \$29.00). A notation of this adjustment would be placed on the claim.

(b) *Scenario 2* - The plan includes only meals and lodging and the actual costs by type are known. The cost of meals are greater than the daily per diem rate.

Reimbursement - the full standard per diem rate and the full cost for lodging could be claimed. The employee would be responsible for the cost of meals in excess of the authorized daily rates. The appropriate travel object codes must be used. Example for an in-state trip:

- STRA per diem rate for 1½ day trip is \$45.00.
- Payment could not exceed the \$45.00 for meals.

- Plan is for three meals totaling an actual cost of \$55.00.
- Employee would be responsible for paying the full \$55.00 and receive only \$45.00 in per diem reimbursement
- The actual lodging cost would be claimed.

Direct Payment by agency or assignment - this should be avoided since the full amount for meals could not be paid by the State. The employee would be responsible for the cost in excess of the authorized daily rates. If used, however, the warrant from the State and a check from the employee would be required.

(c) *Scenario 3* - The plan includes only meals and lodging and the actual costs by type are not known.

Reimbursement or Assignment - the full standard per diem rate could be claimed. The amount remaining after subtracting the per diem amount from the total package plan cost would be put under lodging. Remember, this is based on the lodging qualifying as designated. Appropriate paid receipt would be required and a statement placed on the claim setting forth that the rates claimed are calculated since actual individual costs are not known. Example for an in-state trip:

- Plan is for a total of \$100.00.
- STRA per diem rate for 1½ day trip is \$45.00.
- The remaining amount of \$55.00 would be claimed as lodging.

Direct Payment - the full amount would be paid, however, a breakdown of the calculated costs by type would be required along with the statement as described above.

(d) *Scenario 4*- The plan includes registration, meals, and lodging and the actual costs by type are not known.

Reimbursement or Assignment - the full standard per diem rate and the standard or high rate lodging (as appropriate) would be claimed. The amount remaining after these two amounts are subtracted from the total package plan cost would be put under registration. A paid receipt and the statement described above in Scenario 3 would be required on the claim. Example for an in-state trip:

- Plan is for a total of \$100.00.
- STRA per diem rate for 1½ day trip is \$45.00.
- STRA standard lodging rate is \$55.00.
- The remaining amount of \$5.00 would be claimed as registration.

Direct Payment - the full amount would be paid, however, a breakdown of the calculated costs by type would be required along with the statement as described above in Scenario 3.

(2) *Additional Notes:* If lodging is not designated, amounts claimed for lodging could not exceed the authorized standard or high-rate amounts. Therefore, except

under Scenario 4, the employee/official would be responsible for any amount over the appropriate standard or high-rate lodging rate. Under Scenario 4, the employee/official places amounts in excess of the authorized per diem and lodging under registration.

If other incidental type expenses are included in the plan, such expenses would be claimed as appropriate, if actual individual amounts are known. If such amounts are not known, then they would be placed under miscellaneous expenses as is registration in Scenario 4.

The appropriate travel reimbursement or agency direct object codes must be used.

This replaces all other package plan procedures previously issued.

The per diem adjustment for meals included in regular registration scenarios would remain at the ¼ per diem adjustment.

(3) *Per Diem Reimbursement Under Direct Contract Payment* The actual cost of meals and lodging should always be known. The direct contract payment and reimbursement procedures are the same as the direct payment option in scenario 1 under package plans. That is, based on the package plan policy, any per diem reimbursement would be the standard STRA rate less the actual cost of meals included in the contract. Example for an in-state trip:

- STRA per diem rate for 1½ day trip is \$45.00.
- Direct payment could not exceed the \$45.00 for meals.
- Contract is for three meals totaling actual cost of \$29.00.
- Per diem reimbursement would be for \$16.00 (\$45.00 less \$29.00). A notation of this adjustment would be placed on the claim

D. Legislative Travel Per Diem

1. In-State Travel During Session

The amount of per diem in lieu of expenses (meals and lodging) which members of the Legislature can receive for each night spent away from home in the performance of their official duties within the state during regular and extraordinary legislative sessions shall be the amount authorized by the provisions of the Internal Revenue Code of 1986, as amended, for deductibility of expenses for travel while away from home without additional documentation. Title 74, Section 291.1. [The current federal rate for Oklahoma City is \\$103.00 \(\\$38 for M&I and \\$65 for lodging\) per day.](#)

NOTE: There is an exclusion per IRS regulation for those who live within 50 miles. (IRS) 26 CFR, Section 162 [h]

2. In-State Travel When Not In Session

The amount of per diem in lieu of expenses (meals and lodging) which members of the Legislature can receive for attending meetings and other such legislative business when the legislature is not in session is \$25.00 per day. Title 74, O.S., Sec. 456, Subsections B. & C.

3. Out-of-State Travel During Session.

The amount of per diem in lieu of expenses (meals and lodging) which members, officers and employees of the Legislature can receive for each night spent outside the state, including a special rate for the high-rate geographical area, shall be the amount authorized by the provisions of the Internal Revenue Code of 1986, as amended, for deductibility of expenses without additional documentation. Title 74, O.S., Sec. 456, Subsection D. The authorized federal rate for most areas is \$85.00 (\$30 for M&I and \$55 for lodging). High-rate areas will be based on the federal rates table.

NOTE: Members and employees of the legislature may, in lieu of the above language, be reimbursed for out of state travel pursuant to the STRA.

E. Travel Claim Direct Deposit

Title 74, O.S., Sec. 500.37 (effective November 1, 1999), allows an employee enrolled in payroll direct deposit the option of receiving travel claim reimbursement via direct deposit. The Office of Personnel Management can provide direct deposit enrollment forms for employees to show if they want the travel direct deposit.

The following will describe general processing procedures for direct deposit travel reimbursement, as well as special handling procedures to be implemented if a problem should result.

1. Travel reimbursement claims will continue to be processed through the normal claims cycle, however, in response to Title 74, O.S., Sec. 500.37, OSF will review payee information on each travel claim to:
 - a. Confirm that the payee is a state employee, and,
 - b. Confirm that the claim has not been assigned to a third party.

If both a and b are confirmed, the travel reimbursement claim will be compared to OPM's Direct Deposit Registry, and the employee's direct deposit banking information will be merged into the claim file.

2. This claim information will be forwarded to the State Treasury (OST) for creation of an ACH/Direct Deposit transaction. Step 1, above, will be performed within existing processing cycles, and no added delay will result.
3. Travel claims paid by ACH/Direct Deposit will be deposited into the employee's bank account two (2) business days after OSF has submitted the payment request to OST. (For example, if OSF processes a travel claim on Monday, the direct deposit will be posted to the

employee's bank account on Wednesday). For each travel payment paid by direct deposit, a non-negotiable, 'notice of deposit' will be printed and distributed along with the agency's warrants.

4. Cancellation of these transactions is not possible since, unlike the payroll process, the originating bank will not warehouse these items prior to distribution through the ACH network.
5. If a state agency needs to "**recall**" an ACH travel item, they should notify OST as follows:

Fax Number: 405-522-1838

Contact Personnel:

405-521-6070

405-522-4243

A recall must be initiated within five business days of the effective date of the ACH transaction; 'effective date' in this context refers to the date the funds were deposited into the employee's account. Note: issuance of a 'recall' does not guarantee the funds will be recovered.

6. ACH transactions may also be "**returned**" for various reasons, such as a closed account.
7. In either a 'recall' or 'return' situation, OST will deposit any funds recovered into the state agency's clearing account; if the state agency does not have a clearing account, OST will deposit these funds into the clearing account maintained by OSF for the processing of refunded payroll ACH/Direct Deposit transactions. OSF will then make arrangements to pay the employee or the state agency.
8. Caution: if you do not have a fund into which recall/return amounts can be deposited, consideration should be made to adjust (increase/decrease) future travel claim payments submitted by the affected employee; appropriate documentation should be attached to subsequent claims to justify the amounts requested.
 - a. For an increase adjustment, the required procedure is to submit a supplemental travel claim for the additional amount, cross-referenced to and with a copy of the prior claim which was underpaid.
 - b. For a decrease adjustment, the required procedure is to submit an offset to a subsequent travel claim submitted for the employee and a notation describing the basis for the offset; include a copy of the prior claim which as overpaid.
9. General questions concerning a travel reimbursement paid by ACH/Direct Deposit should be referred to the OSF Transaction Processing department, 405-521-6178.