

TRAVEL EXPENSE POLICY

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TRAVEL ADVANCES	JP Morgan cards are available at no fee to employees through the Purchasing Office and their use is encouraged in order to minimize the amount of cash advances. Advances are discouraged and will not be available unless there are extenuating circumstances.
	Under Internal Revenue Service regulations, advances cannot be made more than 30 days prior to a trip. Advances not cleared within 60 days after they are paid or the expense is reimbursed must be processed through payroll and subjected to withholding taxes.
AIRLINE TICKETS	The individual making the trip should make his/her own reservation directly with the airline or travel agency. First class travel is not authorized unless other seats are not available. Reservations should be made far enough in advance to assure coach rates. You are encouraged to purchase your tickets through one of the authorized travel agents and use the University's Purchasing System.
	Airline tickets can be charged on JP Morgan or other credit cards and included on the expense report for reimbursement. Reimbursement will not be made until the trip has taken place. The last page of the ticket must be submitted with an expense report.
AUTOMOBILE TRAVEL	Reimbursable on the basis of actual mileage. The University will not reimburse the employee for any personal automobile expense (e.g., damages, repairs, etc.) other than the approved mileage rate. Requests for rental cars leaving Tulsa should be submitted through the requisition procedure to the Purchasing Office. Airline travel is preferred, unless ground travel can be cost justified.
LIVING EXPENSES	Room accommodations should be appropriate for the occasion and not luxurious. For personal meals during authorized travel (those not included in the meeting registration fee or as part of an airline trip) reimbursement will be made at a rate not to exceed \$50.00 per day maximum.
	Reimbursement for meals is not allowed unless overnight travel is involved.
	Under unusual circumstances or if entertainment is involved and documented, full reimbursement may be obtained by approval of the Dean or appropriate Vice president. To be eligible for reimbursement, the entertainment or meal must meet IRS guidelines for documentation, which briefly are:
	1. The cost. A Receipt is preferred and required if \$25.00 or more.

	2. The date, place, and description of the entertainment.
	3. Business purposes and relationship or nature of the benefit to the University expected to be realized. "Goodwill entertaining" or meal costs can be reimbursed after approval, if, according to IRS:
	They are incurred under circumstances considered to be conducive to business discussions.
	They involve active conduct of business or directly precede or follow a substantial and bona fide business discussion or meeting.
	3. They do not involve employees entertaining other employees; i.e., there must be persons external to the University involved.
	Tips are to be included in the services rendered. For instance, they are included in the per meal allowance above. Any tips for hotel and/or airport service can be included on the travel expense form.
	Colleges and/or departments may establish cost reimbursement limits below the University maximums.
EXPENSE REPORTS	An expense report approved by a Vice President, Academic Dean or Administrative Department Head should be filed with the Controller's Office within one week following the trip. If an advance exceeds the trip expense, reimbursement should accompany the report. Expense report forms which conform to the requirements of University auditors and Internal Revenue Service are available from Ross Martin or key contact person in your department. All normal and necessary travel expenses are subject to reimbursement. Expenses not applicable to University business or those which are extravagant or exorbitant are not allowed. Documentation requirements are included on the expense report form.
TRAVEL AGENCIES	Complex travel arrangements, particularly international travel, may be arranged through a travel agency. A properly approved requisition authorizing the issuance of a purchase order to the agent must be sent to the Controller's Office in advance of the trip.