

Travel and Business Expense Reimbursement Policy

I. Background

II. Policies

A. Travel Authorization

B. Types of Travel

1. Incidental Travel
2. Same Day Travel
3. Overnight Travel
4. Group Travel

C. Transportation Expenses

1. Air Transportation
2. Mileage Reimbursement
3. Rental Vehicles
4. University Provided Vehicles
5. Ground Transportation

D. Lodging, Meals, Registration Fees and Miscellaneous Expenses

1. Lodging
2. Per Diem
3. Business Meals
4. Registration Fees
5. Travel on Sponsored Projects

E. Travel Advances

F. Reimbursements

1. Personal Convenience Expenses
2. Club Memberships
3. Cancellations
4. Extended Stay for Personal Reasons
5. Miscellaneous

G. Documentation

H. Policy Exceptions

I. Background

Travel is essential to Oral Roberts University (hereinafter referred to as “ORU” or “University”) to further its mission and purpose. The University has established cost effective practices that are consistent with regulatory requirements and fair to both the traveler and the University.

Individuals approved for traveling on University business will be reimbursed for necessary and reasonable business related expenses. ORU’s policies are designed to comply with applicable Internal Revenue Service (IRS) rules. These rules allow payments to employees for travel related reimbursements to be excluded from income when certain conditions are met.

II. Policy

IRS rules require travel expenses to be documented in a timely manner. If travel expenses paid/reimbursed by ORU are not properly documented or are not documented within a reasonable timeframe, the University may be required to report these expenses as taxable income to the travelers.

Each department is responsible for making sure that expenditures for travel are reasonable and appropriate and that a reasonable method of transportation is chosen.

Travel reimbursement must comply with this policy and/or third party requirements (i.e. foundations who provide grant funding), whichever is more restrictive. Contact the Grant Accounting Manager or Restricted Accounting Manager responsible for managing requirements of external funding sources for additional details if applicable.

The traveler is responsible for understanding this policy before planning and commencing travel for the University. All travelers requiring overnight stay are required to submit an approved (by traveler’s supervisor) Travel Authorization (TA) before travel occurs, and submit a Travel Reimbursement (TR) within ten (10) business days of the conclusion of the trip. Failure to complete the TR in a timely manner may result in a delay or denial of reimbursement. One day prior to and one day after the event may be approved as reimbursable travel days. All other days are considered personal days.

The following approved travel agents are available as a convenience, however they are not required to be utilized when booking travel related arrangements (e.g. airline tickets, rental cars, hotels, etc...)

World Travel
Journey House
Spears Travel
SkyPass Travel

A. Travel Authorization

Approval for all estimated costs of overnight travel must be received via Travel Authorization (TA) through the Travel and Expense Management System prior to travel. TA's are not required for same day travel. All Travel Reimbursements (TR) with support documentation attached, must be submitted upon return and approved before reimbursement is made.

Prior approval for reimbursable travel expenses must be obtained from the traveler's supervisor. Family members traveling with employees for University related business for whom reimbursement is sought must be approved in writing by the President and CFO prior to making any travel related commitments. Any family travel paid/reimbursed by the University is required to be reported as a taxable benefit.

While travel within Tulsa or other same day travel does not require preapproval, it is subject to the same reimbursement and documentation requirements. With the exception of Athletics, Missions, and Empowered 21 sponsored events all travel by more than two (2) University employees to the same destination will require advance approval by the President and CFO.

B. Types of Travel

1. Incidental travel is short-distance travel such as running business errands.
2. Same day travel is travel within the same day and does not require an overnight stay.
3. Overnight travel consists of travel that requires lodging for overnight stay.
4. Group travel is defined as three (3) or more University employees or students traveling together for athletic events, academic or missions' projects, conferences, etc. Cancellation insurance is required for all foreign Group travel. Examples of group travel include the following:
 - a. Athletic team travel by ORU coaches, coordinators and student athletes for University purposes
 - b. Administrators and/or faculty traveling together (with or without students) for conferences, education, etc.
 - c. Student field trips taken by enrolled undergraduate and graduate students to attend activities or events that are organized, supported, or sponsored by the University or when students participate as official representatives of the University.

C. Transportation Expenses

A traveler on University business should select a mode of transportation that is safe, cost-effective, and efficient. Travel arrangements should be made as early as possible to take advantage of lower rates and should be preapproved on a TA.

1. Air Transportation

Travel by air or other common carrier must be at the lowest available coach or economy fare consistent with scheduling needs, including the need to conserve time by selecting direct flights when available and appropriate. The University will pay for or reimburse the added cost associated with First Class or Business Class fares subject to the following conditions/approvals:

- a. First Class or Business Class Travel that is warranted by the traveler's medical condition, recommended in writing by the traveler's physician and approved by the traveler's Vice President.
- b. Business Class Travel for ORU business on international flights outside the contiguous United States and Canada is authorized for the President, the President's spouse and certain other employees as authorized by the President (must attach President's signed approval to the Travel Authorization request).

All individual airfare in excess of \$1,000 per trip requires written approval from the President and CFO. Airfare paid solely from donations to restricted funds for foreign missions trips and academic trips are excluded from this requirement.

2. Mileage Reimbursement

The University will reimburse mileage for personal vehicles (excluding motorcycles) as the primary mode of transportation providing that the cost does not exceed the combined cost of the least expensive airfare or rental car available. The University will reimburse mileage at rates approved by the Internal Revenue Service. Documentation for mileage reimbursement is a MapQuest screen print with a beginning point of 7777 S Lewis Ave, Tulsa, OK 74171 and the destination address.

Each individual trip must be in excess of 5 miles to be considered for reimbursement. Multiple trips cannot be combined to meet this minimum requirement.

Travel by personal vehicle is authorized only if the owner maintains a current liability insurance policy providing coverage for third-party property damage and bodily injury at the Oklahoma statutory insurance requirement. Such policy must reference the vehicle(s) which will be used and insure the person operating the vehicle.

3. Rental Vehicles

When renting a vehicle, the rental charge and actual fuel expenses are reimbursable in lieu of mileage. Fuel charges from the rental car agency will be reimbursed at 50% of the fuel related charges. Itemized receipts from the car rental agency must be submitted with the Travel Reimbursement. Only reasonable costs for auto rental will be reimbursed; no other insurances or additional coverage offered by the car rental agencies will be reimbursed, as coverage is provided by the University insurance policy. The University will supply travelers, through the Risk Management Department, with certification of insurance coverage for submission to the rental agency, if required. In the case of rentals for group travel, all authorized drivers must be listed on the rental contract.

All vehicle rentals in excess of \$90 per day (excluding taxes and fees) require written approval from the President and CFO.

4. University Provided Vehicles

Those employees to whom a vehicle has been provided by either the University or a sponsorship to the University should report all business-related travel in these vehicles on a Travel Reimbursement. All fuel for these vehicles should be purchased by the employee and will not be directly reimbursed. Business related mileage will be reimbursed to the employee at the Internal Revenue Service fuel-only rate and should be reported on a TR. A valid driver's license is required.

5. Ground Transportation

The University will reimburse ground transportation and related expenses, including shuttles, taxi, bus, subway, tram, train, and parking. Receipts are required for reimbursement.

D. Lodging, Meals, Registration Fees, and Travel on Sponsored Projects

1. Lodging

Lodging expenses will be reimbursed for overnight travel when preauthorized. The University will pay for reasonable lodging expenses.

The estimated cost of the lodging should be reported on the TA. Lodging expenses will be paid by the employee and reimbursed upon completion of travel. Payments made to friends or family members for lodging are not an allowable expense. Itemized receipts with a zero balance are required for reimbursement.

Lodging costs at a Conference host hotel in excess of \$275 per day (excluding taxes and fees) require written approval from the President and CFO.

Lodging costs at hotels outside of the United States in excess of \$275 per day (excluding taxes and fees) require written approval from the President and CFO.

All other lodging costs in excess of \$225 per day for domestic travel (excluding taxes and fees) require written approval from the President and CFO.

2. Meals/Per Diem Option

Per Diem is defined as a maximum daily meal allowance for which receipts are not required. The IRS requires overnight travel for per diem reimbursement. The chart below provides a breakdown of ORU's maximum daily per diem rates by meal. In order to comply with IRS regulations, full per diem will be paid to the employee for every full day of travel. Partial/pro rated per diem will be paid for partial travel days.

The University will reimburse the amount requested on the TR for actual expenses supported by receipts up to a maximum of the per diem values authorized in the table below.

	<i>Domestic</i>	<i>International</i>
Breakfast	\$8.00	\$12.00
Lunch	\$12.00	\$18.00
Dinner	\$20.00	\$30.00
Total	\$40.00	\$60.00

3. Business Meals

Business meals are defined as expenses incurred with others while on University business. Itemized receipts reflecting all attendees and the business reason for the meal should be listed on the Travel Reimbursement (receipts with appropriate tips are required). Reimbursable tips are limited to 15%. The portion of the business meal that is attributable to the spouse or family member is considered taxable and will be included on the employee's W-2. Reimbursement of alcoholic beverages is not permitted.

Reimbursement of business meals requires reduction of applicable per diem (see table above) for that meal.

4. Registration Fees

Registration fees at authorized meetings and/or conferences will be paid or reimbursed by ORU. Itemized receipts are required.

Registration fees placed on a University credit card must be itemized on the Travel Reimbursement and will not be reimbursed directly to the traveler. The credit card receipts must be kept and a copy must be sent to creditcards@oru.edu.

Additional fees over and above the base conference fees for outings and other social events at a conference or meeting are considered personal in nature and therefore are not reimbursable.

5. Travel on Sponsored Projects

Sponsored projects funded by sources external to ORU may have additional restrictions and require approval by the Sponsored Programs Department. Contact Sponsored Programs for guidelines and restrictions for travel on sponsored projects.

E. Travel Advances

Travel advances are permissible for student related expenses for authorized University travel. Travel advances for student travel may be requested by the University employee/sponsor by completing the required TA and Travel Advance (TV). The TA and TV must be submitted and approved on Workflow at least (14) days prior to departure for travel. Students receiving per diem advances will be required to sign for the receipt of the funds. If student per diem expenses are less than the travel advance, the remainder of the funds advanced for travel must be returned and deposited within ten (10) business days upon returning from the trip. All supporting documentation including signatures of the students should be completed and attached to the Travel Reimbursement (TR) for the sponsor to whom the advances were issued.

F. Reimbursements

1. Personal Convenience Expenses

Expenses not directly related to, or necessary for, the business travel requirements may not be charged to University credit cards and will not be reimbursed by the University. Some examples of personal convenience expense items include haircuts and personal grooming, spa services, laundry and dry cleaning, cell phone chargers, immunizations, passports and visas when not required as a specific and necessary condition of the travel assignment, personal entertainment expenses including but not limited to in-flight movies, headsets, GPS, health club facilities, personal entertainment (including but not limited to in-room pay-per-view movies, movies at theaters, sporting events, satellite radio, etc.), social activities, etc.

2. Club Memberships

The University will not pay for, or reimburse, airline and fitness club memberships.

3. Cancellations

Costs incurred by a traveler's failure to cancel travel or hotel reservations in a timely fashion are the responsibility of the traveler and will not be reimbursed by the University.

4. Extended Stay for Personal Reasons

In cases where vacation time is added to a business trip, incremental personal expenses including airfare, car rental, and/or lodging must be clearly identified. The University will not prepay any personal expenses with the intention of being repaid at a later time, nor will any personal expenses be reimbursed. Any additional/incremental cost of the extended trip is not reimbursable.

5. Entertainment When Traveling with Students

Reasonable entertainment expenses are allowed if the expenses comply with the requirements of this policy and are approved by the ORU employee responsible for the budget and/or the trip (i.e. faculty member, coach, or missions director).

6. Miscellaneous

- a. An explanation is required on the Travel Reimbursement regarding why an unusual item was a reasonable and necessary business expense.
- b. In aggregate, the University will reimburse up to \$10.00 per day of travel for tips for services excluding Business Meals. Tips above this amount will require additional documentation.

G. Documentation

Within ten (10) business days of return from travel, the employee must submit a Travel Reimbursement, completed in full with all receipts and other documentation attached. This will be submitted to the Supervisor for approval on Workflow if the TR amount is greater than the authorized amount. Employees are required to complete the TR in chronological order. Receipts for meals covered by per diem are not necessary. Business meal receipts are required. The TR should be completed in sufficient detail, and each line item should include dates, cities, times, etc., of travel and be supported by receipts. An amount for each receipt should be recorded on the TR. The TR is to have

receipts for both university-paid credit card charges and reimbursable charges attached in the same order as the items listed on the TR.

Monthly credit card statements are not considered receipts. Charge tickets with detailed receipts are required for reimbursement. Note the number and names of persons, dates, type of expenses and business purposes if this information is not already identified on the receipt.

After review and approval by the Supervisor on Workflow, the TR is forwarded on to the Travel department or Restricted Accounting department.

H. Policy Exceptions

Any exception(s) to this policy are required to be approved in writing by the President and CFO.