



Applies to: Any person who spends, uses, or benefits from university funds

**Responsible Office**

**Office of Business and Finance**

**POLICY**

Issued: 07/01/2004  
Revised: 06/30/2024 (minor revision)

As a major public institution, The Ohio State University is held to a high level of accountability for its business practices. Numerous constituencies, including students, donors, taxpayers, alumni, the State of Ohio, and the federal government, have an interest in how the university spends its money. Accordingly, every reasonable effort must be made to ensure that funds are used in a responsible and appropriate manner.

Faculty and staff with approval authority for expenditure transactions are expected to exercise judgment and make a good faith attempt to follow both the letter and the spirit of this policy. When questions arise dealing with interpreting this policy, faculty and staff must seek guidance from their senior fiscal officers, who will consult with the Office of Business and Finance as appropriate and document the reasoning behind their decisions.

**Purpose of the Policy**

To promote expenditure decisions that are consistent with the university mission, applicable law, and ethical practice.

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**Definitions**

Term	Definition
Authorized approver	Individual authorized by the unit Delegation of Signature Authority document or identified in Policy Details IV-Approval Authority as the individual with whom approval authority rests.
Business purpose	Written statement that explains the reason/justification behind the travel, purchase, or reimbursement of expenses. Must include details of the transaction (who, what, when, why) and how/why the expenditure benefits the mission of the university/unit. When applicable, must include attendee list (name, affiliation, title).
Cash award	Gifts of cash or items that can readily be converted to cash or redeemed for general merchandise. Some examples include cash, checks, gift cards, gift certificates, and prepaid debit cards.
Discretionary funds	Gifts made to a unit with only a broad restriction that they be used to benefit that unit. University policies apply to the use of discretionary funds.
Exception	Any violation of or noncompliance with a university policy issued by the Office of Business and Finance (Business and Finance).



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Term	Definition
Health System	University Hospital, East Hospital, Brain and Spine Hospital, Richard M. Ross Heart Hospital, Harding Hospital, Dodd Rehabilitation Hospital, Ambulatory Clinics and Services, and Arthur G. James Cancer Hospital and Richard J. Solove Research Institute and Outreach Sites.
Non-cash item	Gift of personal property with value. Some examples include clothing, mugs, portfolios, and umbrellas.
PCard	Bank issued credit card that serves as the university procurement card.
Unit	College or administrative unit.
Unit leader	Head of college or administrative unit (e.g., dean, senior vice president, president, provost).
Waiver	Permission granted to a unit to operate differently than specified or required by a university policy issued by Business and Finance.

### Policy Details

- I. Every expenditure transaction must have a **business purpose** and an itemized receipt or equivalent documentation and be approved by an **authorized approver** unless otherwise noted in this policy.
- II. It is the responsibility of the senior fiscal officer, department leader, and **unit leader** to distribute this policy broadly and to establish a culture of adherence to the policy.
- III. Expenditures made without consideration of the university’s approved procurement methods (see the [Purchasing policy](#)) and policies may be denied for reimbursement or may require the individual to reimburse the university.
- IV. Approval Authority
  - A. All **units** are required to maintain a Delegation of Signature Authority document, which must be updated at least on an annual basis and approved by the unit leader. See the [Fiscal Stewardship policy](#).
  - B. A unit leader may delegate their approval authority for the expenditures of a unit (excluding those of the leader) to one or more senior administrators in the unit, as detailed in the unit’s Delegation of Signature Authority document.
  - C. For expenditures of unit leaders who are not deans, approval authority rests with the employee to whom the unit leader reports (e.g., president or senior vice president or designees).
  - D. For expenditures of unit leaders who are deans, approval authority rests with the provost or the provost’s designee. The provost’s designee must be in the Office of Academic Affairs.
  - E. For expenditures of the president, approval authority rests with the secretary of the Board of Trustees and cannot be delegated.
- V. Applicability and Restrictions
  - A. This policy applies to:
    1. All university funds;
    2. All units; and
    3. All payment methods, including and not limited to internal orders, non-purchase order transactions, **PCards**, petty cash disbursements, purchase orders, reimbursements, travel-related payments, and any other payment mechanism.
  - B. Individual fund restrictions imposed by the Board of Trustees, donors, granting agencies, and other resource providers may provide for additional restrictions and requirements relating to expenditures.
  - C. Additional restrictions apply to expenditures charged to sponsored projects administered by the Office of Sponsored Programs. These restrictions are noted throughout the policy, following “Additional restrictions for Office of Sponsored Programs projects.”
  - D. In rare instances, it may be necessary for units to request more restrictive policies. Justification must be submitted by the unit to the Office of Business and Finance via the policy **waiver** process for approval in advance of the more restrictive policy taking effect. See Policy Details VI-Exceptions and Waivers.
  - E. The dollar limits set forth in this policy are maximum dollar amounts.



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- F. Every expenditure transaction must comply with applicable laws, regulations, rules, requirements, and policies. If more than one law, regulation, rule, requirement, or policy applies to a particular transaction, the most restrictive must be followed.
- VI. Exceptions and Waivers
- A. Exceptions
1. Individual **exceptions** to this policy may be approved by the senior fiscal officer on an occasional, non-recurring basis. For example, a senior fiscal officer might occasionally approve exceptions as to:
    - a. Dollar limits on alcohol purchases;
    - b. Dollar limits on business meals; and
    - c. The requirement to obtain itemized receipts or equivalent documentation.
  2. All exceptions must have a business purpose and must be documented in a log by the unit which includes the purpose and rationale for granting the exception. See also Procedure IX-Policy Violations.
- B. Waivers
1. In the limited circumstances when a unit plans to exceed the dollar limits set forth in this policy on a regular and consistent basis, a policy waiver must be obtained in advance from the unit leader and approved in advance and documented by the Office of Business and Finance.
  2. All policy waiver requests require a business purpose and must be submitted for consideration and approval annually on a fiscal year basis.
  3. Waivers are not considered to be exceptions.
- VII. Sales Tax and Use of Personal Funds
- A. The university is exempt from paying State of Ohio sales tax on goods and services it purchases.
  - B. State of Ohio [Sales and Use Tax Blanket Exemption Certificates](#) are available on the [Controller's website](#).
  - C. Employees are strongly encouraged to use a purchase order or PCard, as opposed to personal funds, when procuring items on behalf of the university.
  - D. When employees purchase items on behalf of the university from personal funds, they are usually required to pay the sales tax. The employee may be reimbursed for the cost of the item as well as the sales tax, but the university will have expended approximately 7% more for the item because of the sales tax. For this reason, personal reimbursements are strongly discouraged and must be minimized.
- VIII. Spouses, Partners, Children, and Guests
- A. Meal and entertainment expenses for spouses, partners, children, and guests should not be charged to university funds.
  - B. In limited circumstances, meal and entertainment expenditures for spouses, partners, children, and guests may be charged to university funds if there is a business purpose and such expenditures are approved by the unit leader or senior fiscal officer.
  - C. Some examples of a business purpose for charging such meal and entertainment expenses are:
    1. Attendance at employee recognition events, when the related employee is being recognized.
    2. Participation in recruiting, fundraising, or promotion of the university, and entertainment of guests of the university, provided that the attendee has a business purpose for attending the event. See Procedure II-Recruiting Expenses and Procedure V-Entertainment for more guidance.
    3. Attendance at post season competitions as a member of the university's "official party" as defined under NCAA or Big Ten Conference rules.
- IX. Certain types of expenditures require additional scrutiny, including those for alcohol, recruiting expenses (meals, entertainment, travel, relocation), employee recognition, meals/functions, entertainment, professional membership dues and subscriptions, telephones other telecommunication devices, and control over expenditure of gifts. These are detailed in the Procedure section.
- X. Individuals and units processing expenditures must use the appropriate chartfield.



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## PROCEDURE

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### I. Alcohol

- A. The purchase of alcohol in connection with university business is discouraged. If alcohol is considered necessary, due care must be exercised.
- B. Alcohol can only be charged to **discretionary funds**.
- C. Alcohol purchases must have documented approval in Workday of a unit leader, chief administrative officer, or senior fiscal officer.
- D. Alcohol may be purchased with funds from an earnings conference fund, if the reception, meal, or similar event at which the alcohol will be served is included in the registration fee paid by the attendees.
- E. Amounts expended for the purchase of alcohol is limited to \$25 per person, excluding taxes and tip.
- F. Alcohol purchased for resale by areas with liquor permits (e.g., Blackwell Inn, Fawcett Center, golf course, unions) or for medical or research use is not subject to the above requirements.
- G. Additional restrictions for Office of Sponsored Programs projects – alcohol expenditures are prohibited on sponsored projects.
- H. To request permission to serve alcohol or to obtain a temporary alcohol permit or application, refer to and complete the [Authorization to Serve Alcohol Request Form](#).

### II. Recruiting Expenses (Meals, Entertainment, Travel, Relocation)

- A. The university will pay for recruiting expenses incurred by university employees, the person being recruited, and other appropriate individuals.
- B. Recruiting expenses must be reasonable, prudent, and commensurate with the position being recruited. Expenses associated with recruitment must not be lavish or extravagant, regardless of the position.
- C. Meal and entertainment expenses in excess of \$200 (including alcohol and excluding tax and tip) per person in the aggregate require documented pre-approval by an authorized approver.
- D. A business purpose and itemized receipts or equivalent documentation are required for payment of all recruiting expenses.
- E. Meals
  1. Consistent with Internal Revenue Service (IRS) rules, the university requires documentation of the time, date, place, business purpose, and attendees at the meal.
  2. Tips for business meals for recruiting are allowed. The tip must be reasonable, not to exceed 20% of the total bill.
  3. Alcohol may be paid for in accordance with this policy. See Procedure I-Alcohol.
  4. Expenditure amounts for meals (including alcohol and excluding taxes and tip) will be deemed reasonable if they do not exceed three times the current federal per diem rate for the city in which the meal is held, pro-rated 25% for breakfast, 25% for lunch, and 50% for dinner.
    - a. Example: assume that a unit is holding a recruiting dinner in City A, and the current federal per diem rate for City A is \$49. Under these assumptions, a total dinner cost (including alcohol and excluding tax and tip) of up to \$73.50 per person would be considered reasonable ( $\$49 * 50\% * 3 = \$73.50$ ).
- F. Entertainment
  1. It may be deemed appropriate by a unit leader to approve payment for entertainment expenses for recruitment of specific high-level positions.
  2. All entertainment expenses must contain a business purpose and itemized receipt or equivalent documentation.
- G. Travel expenditures in connection with recruiting will be paid for in accordance with the [Travel policy](#).
- H. When a recruit accepts an offer of employment with the university, relocation expenses will be paid for in accordance with the [Relocation Expenses policy](#).



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### III. Employee Recognition

- A. All employee appreciation events must follow the conditions set forth by the Office of the President, outlined in [Faculty and Staff Appreciation Guidance](#).
- B. All rewards, recognition, and de minimis fringe benefits must be provided to employees in accordance with the [Reward and Recognition policy](#).
  1. All **cash awards**, regardless of amount, are taxable income to the employee.
  2. **Non-cash items** of \$100 or more, in the aggregate, are taxable income to the employee. This \$100 threshold for non-cash items applies to the cumulative value of all non-cash items provided to an employee during a calendar year.
  3. Each unit is responsible for reporting all cash awards and non-cash items provided to employees as described below.
    - a. Cash awards and non-cash items must be submitted via Workday as one time payments when provided to the employee. Cash awards will immediately be reported as income; non-cash items will not be reported as income until the \$100 annual threshold has been met.
- C. Employee achievement awards
  1. Special IRS rules apply to the tax treatment of employee achievement awards for length of service and safety achievement. Contact Tax Compliance for information.
  2. If an employee achievement award is made for length of service or safety under the [Reward and Recognition policy](#), the unit must submit the [Employee Achievement Award Reporting Form](#). Tax Compliance will make a determination as to taxability.
- D. Miscellaneous expenditures for employees
  1. The university may offer expressions of acknowledgement/support to its employees in the form of a non-cash item valued at less than \$100 in the event of the:
    - a. Birth or adoption of a child.
    - b. Death of an immediate family member as defined by the [Paid Time Off policy](#).
    - c. Injury or illness of an employee or the employee's immediate family member as defined by the [Paid Time Off policy](#).
  2. Acknowledgement may include flowers, a fruit basket, or other non-cash items, and must be coordinated between departments and units to avoid duplication.
  3. In the case of death, if requested by the family, a charitable contribution may be substituted and made to only named, tax exempt organizations that are organized and operated for charitable, scientific, or educational purposes consistent with the university mission.
  4. The above-mentioned expressions of acknowledgement/support are considered de minimis fringe benefits under IRS rules. The university will therefore not treat these items as taxable income to the employee.

### IV. Meals

- A. The university may pay for meal expenses that fall into one of the following categories: business meals, on-the-job meals, overnight travel meals (see the [Travel policy](#)), non-university functions, and university functions.
- B. Reasonable tips are allowed, not to exceed 20% of the total bill.
- C. A request for permission to pay for alcohol must be made in accordance with this policy. See Procedure I-Alcohol.
- D. Business meals
  1. A business meal is a meal that meets the following requirements:
    - a. The meal has a business purpose;
    - b. Attendees include at least one non-university employee whose presence is necessary to the business discussion. Meetings attended solely by university employees and gatherings that are primarily social in nature will not be paid for as business meals; and
    - c. The meal is documented in accordance with D-4 in this section below.



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2. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.
3. The university will not pay for expenses for individuals who do not have a business purpose or for meals that lack documentation or a clear business purpose.
4. Consistent with IRS rules on the substantiation of business expenses, the university requires the following documentation for each business meal:
  - a. Business purpose;
  - b. List of attendees;
  - c. Itemized receipt or equivalent documentation; and
  - d. Time, date, and place of meal.
5. These documentation requirements apply to all on-campus or off-campus business meals, regardless of payment method.
6. Business meals expenditures must be reasonable. Expenditure amounts for meals (including alcohol and excluding taxes and tip) will be deemed reasonable if they do not exceed three times the current federal per diem rate for the city in which the meal is held, pro-rated 25% for breakfast, 25% for lunch, and 50% for dinner.
  - a. For example, assume that a faculty member has a business dinner in City A with a colleague from another university, and the current federal per diem rate for City A is \$59. Under these assumptions, a total dinner cost (including alcohol and excluding taxes and tip) of up to \$88.50 per person would be considered reasonable ( $\$59 * 50\% * 3 = \$88.50$ ).
7. Additional restrictions for Office of Sponsored Programs projects
  - a. Subject to specific award restrictions, business meals may be charged to sponsored projects if food and beverages are brought into the meeting room while business discussions continue.
  - b. If a meeting is interrupted so that participants can travel to a restaurant, the meal is no longer considered to be a business meal and must not be charged to the sponsored project.
- E. University functions (employee meals, food, and beverages)
  1. Provision of food and beverages for gatherings of university employees on a daily, weekly, monthly, or similar recurring basis, or payment for meals associated with one-on-one meetings of university employees, is prohibited.
  2. University funds may be used to provide food and beverages at board meetings, meetings with external stakeholders (including alumni, prospective donors, state government, and community groups), activities involving volunteers, and activities in which the majority of the participants are students.
  3. University funds may be used on an occasional and non-recurring basis to provide food and beverages at a seminar, retreat, workshop, orientation, meeting of groups of employees, or other university function.
  4. Requirements for permissible expenditures include:
    - a. Invoices, payment requests, or PCard receipts for these expenditures must include a description of the business purpose of the gathering, date, time, place of meal, and a list of attendees.
    - b. Expenditures must be limited to food and non-alcoholic beverages, and a formal business discussion must be the primary purpose for the gathering. When possible, unit leaders should use discretionary funds to pay for meals provided to groups of university employees.
- F. Non-university functions
  1. University funds may be used to pay for registration fees for conferences, seminars, or other meetings that provide food and beverages during the program.
  2. If a non-overnight program specifies that any food and beverages are "on your own," the university will not pay for those meals.
- G. On-the-job meals
  1. Payment for on-the-job meals is prohibited except for in accordance with the criteria below. In limited circumstances when a unit chooses to provide on-the-job meals on a regular and consistent basis, a policy waiver must be obtained. See Policy Details VI-Exceptions and Waivers.



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2. The university may choose to pay for costs for meals for certain employees during work hours. The cost is not treated as taxable income when the meal is provided for the convenience of the university and not for a compensatory purpose. A meal satisfies this standard when the university requires the employee to be on site during the meal period in connection with a university business purpose.
    - a. For example, a meal may be provided for the convenience of the university when an employee is required to stay on premises during their entire work shift, either because the person is required to work during that period or is on-call.
  3. There is no limit to the frequency or number of on-the-job meals that may be provided to employees who are required to remain on site. The IRS has provided the following examples of when meals are provided primarily for the convenience of the employer and not for a compensatory purpose:
    - a. When an employee needs to be on emergency call during the meal period.
    - b. When, because of the employer's business, an employee is restricted to a short meal period and could not be expected to eat elsewhere in such a short meal period (e.g., because peak workload occurs during a normal meal period).
    - c. When an employee could not otherwise secure proper meals within a reasonable meal period (e.g., there are insufficient eating facilities in the vicinity of the employer's premises).
    - d. When the meal is furnished to a restaurant employee or other food service employee for each meal period in which the employee works.
  4. Categories of employees who may be provided on-the-job meals include residence assistants in campus housing facilities, safety workers, hospital workers, parking attendants, and food service employees.
- V. Entertainment – Read this section in conjunction with Procedure I-Alcohol and IV-Meals.
- A. The university may pay expenditures relating to entertainment when the purpose is fundraising, promotion of the university, or entertainment for guests of the university by designated university officials. Designated university officials include deans, vice presidents, development officers, senior administrators, and other employees who have been asked to serve in a host capacity.
  - B. Examples of entertainment expenditures include room and equipment rentals, food and beverages, admission charges, flowers, mementos, and other miscellaneous expenses.
  - C. Entertainment expenditures must be reasonable, prudent, appropriate to the occasion, and in support of the university mission.
  - D. All entertainment expenditures must have documented approval by an authorized approver.
  - E. Meal and entertainment expenditures in excess of \$200 per person (including alcohol and excluding tips) in the aggregate require documented pre-approval by the authorized approver.
  - F. Additional restrictions for Office of Sponsored Programs projects – Entertainment expenditures are prohibited on sponsored projects.
- VI. Professional Membership Dues and Subscriptions
- A. The university may pay for membership dues to professional organizations and subscriptions to professional journals or newspapers if they are appropriate for the individual's position and duties and if the membership or subscription benefits the university.
  - B. Life memberships in a professional organization may be purchased, at the discretion of the authorized approver, if it is anticipated that the overall cost will be less than the cost of an annual membership over the individual's anticipated length of service with the university.
  - C. Departmental coordination of subscriptions is encouraged to avoid duplication.
  - D. Union dues will not be paid by the university.
  - E. Additional restrictions for Office of Sponsored Programs projects – Payment for memberships and subscriptions is not generally allowable on a sponsored project. These costs are seldom directly necessary for the performance of a sponsored agreement and, if allowed, are paid by the sponsor as part of the Facilities and Administrative cost rate. Under certain unusual circumstances, membership dues and/or subscriptions may be allowable on a project. Faculty and staff must contact their sponsored program officer before attempting to charge these expenditures to a sponsored project.



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VII. Telephones and Other Telecommunication Devices

- A. Long-distance personal calls on university office telephones are prohibited. University-provided telephones are intended for business use only.
- B. Cell phones, cellular/hot spot service allowances, internet service, internet allowances, and cellular/data services for data enabled devices are not permitted for new hires or existing employees not receiving an allowance.
- C. Cell phones, cellular/hot spot service allowances, internet service, internet allowances, and cellular/data services for data enabled devices provided for existing employees were discontinued effective January 1, 2020.
- D. An individual may qualify for a university-owned device and/or service if any of the following criteria are met:
  1. 24/7 access – the employee’s day-to-day job responsibilities require routine response to urgent (immediate action required) university business at any time of the day or night (e.g., mission-critical operations, public safety, student/lab safety issues).
  2. Compliance – The university device is required for compliance purposes.
  3. Pool devices – A department or unit will assign the device to multiple employees for a business purpose (e.g., frequent travel to China, IT help desk teams, on-site service for medical professionals).
  4. If the business purpose and situation does not fall into the above criteria, it must be documented in writing and submitted for approval through the Business and Finance policy waiver process set forth in Policy Details VI.B.
- E. The individual desiring the device and/or service must obtain approval from an authorized approver.
- F. Submit approved request to:
  1. University (non-**Health System**) employees contact their manager for support.
  2. Health System employees contact the Ohio State Wexner Medical Center Service Desk.
- G. Data, records, and information that document the business of the university, and are stored on a university or personal device may be subject to collection, review, and use for investigations, litigation, public records requests, etc., as required by law. See the [Public Records policy](#) and the [Records Retention Schedule](#).

VIII. Control Over Expenditure of Gifts

- A. Charitable contributions are typically provided by a donor to support a specific activity (e.g., scholarships) or unit within the university.
  1. Gifts are university property and must be processed through the Office of Advancement or The Ohio State University Foundation, in accordance with the [Gift Acceptance policy](#).
  2. The unit benefitting from a particular gift is responsible for the expenditure of such funds, which includes ensuring that the funds are spent in accordance with the donor’s wishes, keeping sufficient records to substantiate such use, and completing and submitting any reports that may be required by the donor, the university, or the foundation.
  3. Gifts made for the benefit of a specific unit without further restrictions on their use may be used at the discretion of the unit leader to support instruction, research, service, or any other charitable or educational purpose of the unit.
- B. The university recognizes and encourages charitable contributions by faculty and staff, including contributions designated to support their units.
  1. Expenditure of faculty and staff contributions designated to support their units are subject to university control.
  2. To comply with federal tax law, the faculty or staff donor cannot retain any right of control or approval authority over how the funds are spent, even if the faculty or staff donor does not personally benefit from the expenditure (e.g., department supplies, employee recognition, graduate associate stipend, student employee wages).
  3. To ensure appropriate control over faculty and staff contributions and compliance with federal tax laws, all expenditures of designated contributions must:





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- a. Be made for a business purpose that furthers the university and unit mission and within the specific restrictions set forth in the fund description;
- b. Comply with all applicable university policies, including and not limited to this policy and the [Travel](#) and [Purchasing](#) policies; and
- c. Be approved by an authorized approver.
- 4. The unit leader maintains overall responsibility and final authority over the unit’s expenditures of designated contributions.
- 5. Under no circumstances may contributions be expended for items lacking a business purpose (i.e., items of a personal nature).
- 6. In the event an employee terminates employment with the university, the employee’s unspent designated contributions remain the property of the university.
- C. Any questions regarding specific gift arrangements should be directed to The Ohio State University Foundation.

**IX. Policy Violations**

- A. All policy violations must be tracked as an exception in accordance with the [Fiscal Stewardship policy](#).
- B. The university may require successful completion of training.
- C. The university may enforce corrective action, up to and including termination, in accordance with applicable policies or rules.
- D. The university may seek restitution, as appropriate.
- E. Criminal charges may be filed, as appropriate.

**Responsibilities**

Position or Office	Responsibilities
Authorized approver	<ol style="list-style-type: none"> <li>1. Exercise judgment and make a good faith attempt to follow both the letter and the spirit of this policy.</li> <li>2. Approve in advance meal and entertainment expenses in excess of \$200.</li> <li>3. Approve entertainment expenses.</li> <li>4. Approve life memberships in professional organizations as appropriate.</li> <li>5. Approve university-owned cellular devices and cellular services as appropriate.</li> <li>6. Approve expenditures of designated contributions of faculty and staff.</li> </ol>
Business and Finance	Approve/disapprove and document requests for policy waivers.
Chief administrative officer	Approve alcohol purchases in the Workday.
Department	<ol style="list-style-type: none"> <li>1. Coordinate with other departments and the unit the purchase of non-cash items expressing acknowledgement/support to employees.</li> <li>2. Coordinate subscriptions to avoid duplication.</li> </ol>
Department leader	Distribute the policy broadly and establish a culture of adherence to the policy.
Individuals	<ol style="list-style-type: none"> <li>1. Seek guidance from the senior fiscal officer when questions arise dealing with interpreting this policy.</li> <li>2. Use appropriate chartfields when processing expenditures.</li> <li>3. Contact sponsored program officer before attempting to purchase memberships and subscriptions on a sponsored project.</li> <li>4. Obtain approval from an authorized approver if desiring a university-owned telecommunications device.</li> <li>5. Do not retain any right of control or approval authority over funds you donate.</li> </ol>
Senior fiscal officer	<ol style="list-style-type: none"> <li>1. Consult with Business and Finance with policy questions and document reasoning behind decisions and provide guidance on the policy to faculty and staff.</li> <li>2. Distribute the policy broadly and establish a culture of adherence to the policy.</li> <li>3. Approve individual policy exceptions on an occasional, non-recurring basis.</li> <li>4. Approve in limited circumstances, meal and entertainment expenditures for spouses, partners, children, and guests as noted in Policy VIII-Spouses, partners, children, and guests.</li> <li>5. Approve alcohol purchases in the Workday.</li> </ol>
Unit	<ol style="list-style-type: none"> <li>1. Maintain a Delegation of Signature Authority in compliance with the Financial Stewardship policy.</li> <li>2. Request approval for more restrictive policies via the policy waiver process.</li> </ol>



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Position or Office	Responsibilities
	<ol style="list-style-type: none"> <li>3. Document/track exceptions in a log as noted in Procedure IX-Policy Violations.</li> <li>4. Request approval for exceeding dollar limits on a consistent basis via the waiver process.</li> <li>5. Use appropriate chartfields when processing expenditures.</li> <li>6. Report and process all cash awards, non-cash items, and employee achievement awards provided to employees as noted in Procedure III-Employee Recognition.</li> <li>7. Coordinate the purchase of non-cash items expressing acknowledgement/support to employees departments.</li> <li>8. Obtain a policy waiver if choosing to provide on-the-job meals on a regular and consistent basis.</li> <li>9. Ensure that expenditures of gift funds conform to donor wishes, keep records to demonstrate such use, and complete required reports.</li> </ol>
Unit leader	<ol style="list-style-type: none"> <li>1. Distribute the policy broadly and establish a culture of adherence to the policy.</li> <li>2. Delegate approval authority in compliance with the Financial Stewardship policy.</li> <li>3. Obtain policy waivers in advance from Business and Finance.</li> <li>4. Request approval for exceeding dollar limits on a consistent basis via the waiver process.</li> <li>5. Approve in limited circumstances, meal and entertainment expenditures for spouses, partners, children, and guests as noted in Policy VIII-Spouses, partners, children, and guests.</li> <li>6. Approve alcohol purchases in the Workday.</li> <li>7. Approve payment for entertainment expenses for recruitment of specific high-level positions.</li> <li>8. Use discretionary funds to pay for meals provided to groups of university employees.</li> <li>9. Approve requests for university-owned devices and/or service as noted in Procedure VII-Telephones and Other Telecommunication Devices.</li> <li>10. Use gifts to support instruction, research, service, or any other charitable or educational purpose of the unit, and in accordance with any gift restrictions.</li> <li>11. Maintain responsibility and final authority over all expenditures of designated contributions.</li> </ol>

**Resources**

- University Policies, [policies.osu.edu](https://policies.osu.edu)  
 Fiscal Stewardship, [go.osu.edu/fiscal-stewardship-policy](https://go.osu.edu/fiscal-stewardship-policy)  
 Gift Acceptance, [go.osu.edu/gift-acceptance-policy](https://go.osu.edu/gift-acceptance-policy)  
 Paid Time Off 6.27, [hr.osu.edu/policy/policy627.pdf](https://hr.osu.edu/policy/policy627.pdf)  
 Public Records, [go.osu.edu/public-records-policy](https://go.osu.edu/public-records-policy)  
 Purchasing, [go.osu.edu/purchasing-policy](https://go.osu.edu/purchasing-policy)  
 Relocation Expenses 2.30, [hr.osu.edu/policy/policy230.pdf](https://hr.osu.edu/policy/policy230.pdf)  
 Reward and Recognition 3.15, [hr.osu.edu/policy/policy315.pdf](https://hr.osu.edu/policy/policy315.pdf)  
 Travel, [go.osu.edu/busfin-travel-policy](https://go.osu.edu/busfin-travel-policy)

Forms

- Business and Finance Policy Waiver Request, [go.osu.edu/busfinpolicywaiverrequest](https://go.osu.edu/busfinpolicywaiverrequest)  
 Employee Achievement Award Reporting Form, [busfin.osu.edu/sites/default/files/employee-achievement-award-reporting-form.xlsx](https://busfin.osu.edu/sites/default/files/employee-achievement-award-reporting-form.xlsx)  
 State of Ohio Sales and Use Tax Blanket Exemption Certificates, [busfin.osu.edu/university-business/controller/sales-and-use-taxes](https://busfin.osu.edu/university-business/controller/sales-and-use-taxes)

Additional Guidance

- Faculty and Staff Appreciation Guidance, [go.osu.edu/appreciation-guidance](https://go.osu.edu/appreciation-guidance)  
 Financial Code of Ethics, [busfin.osu.edu/sites/default/files/financial-code-of-ethics.pdf](https://busfin.osu.edu/sites/default/files/financial-code-of-ethics.pdf)  
 General Services Administration (GSA), [usa.gov/agencies/general-services-administration](https://usa.gov/agencies/general-services-administration)  
 Procedure for Requesting Permission to Use University Resources for an Event Where Alcohol Will Be Served, [busfin.osu.edu/sites/default/files/alcohol\\_request\\_form\\_2022\\_revision.pdf](https://busfin.osu.edu/sites/default/files/alcohol_request_form_2022_revision.pdf)  
 Records Retention Schedule, [go.osu.edu/retention-schedules](https://go.osu.edu/retention-schedules)  
 Initiating One -Time Payments for Taxable Items, [go.osu.edu/non-cash-taxable-items-arc](https://go.osu.edu/non-cash-taxable-items-arc)



Applies to: Any person who spends, uses, or benefits from university funds

**Contacts**

Subject	Office	Telephone	E-mail/URL
Policy questions	Controller's Office, Office of Business and Finance	614-292-6220	<a href="http://busfin.osu.edu/controller">busfin.osu.edu/controller</a>
Alcohol, permission to serve, alcohol permits	Office of Business and Finance	614-292-7970	<a href="http://busfin.osu.edu">busfin.osu.edu</a>
Faculty and staff appreciation guidance	Office of the President	614-292-2424	<a href="http://president.osu.edu">president.osu.edu</a>
Gifts to the university	The Ohio State University Foundation	614-292-2281	<a href="http://osu.edu/giving">osu.edu/giving</a>
Payroll	Payroll Services, Office of Business and Finance	614-292-2311	<a href="mailto:payroll@osu.edu">payroll@osu.edu</a> <a href="http://busfin.osu.edu/payroll">busfin.osu.edu/payroll</a>
Sponsored programs	Office of Sponsored Programs Accounts Payable, Office of Research	614-292-8187	<a href="http://osp.osu.edu">osp.osu.edu</a>
Taxes	Tax Compliance, Office of Business and Finance	614-292-0355	<a href="http://busfin.osu.edu/university-business/tax-office">busfin.osu.edu/university-business/tax-office</a>
Travel	Travel Office, Office of Business and Finance	614-292-9290	<a href="mailto:travel@osu.edu">travel@osu.edu</a> <a href="http://busfin.osu.edu/travel">busfin.osu.edu/travel</a>

**History**

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