



Interim University Policy

Applies to: Units, faculty, staff, students, eligible guests, contractors, and suppliers

Responsible Office

Office of Business and Finance

POLICY

Issued: 06/01/1987

Revised: 10/01/2024 (interim revision)

The Ohio State University seeks to ensure efficiency and promote fiscal accountability when authorizing travel disbursements. It is expected that **travelers** and individuals authorizing travel disbursements will apply this policy in a manner that strives to keep expenses to a minimum and assigns the costs of business-related travel appropriately.

Purpose of the Policy

To provide **units**, supervisors, and travelers with specific procedures to ensure efficiency and fiscal accountability for university business travel expenditures.

Definitions

Term	Definition
Advance payment	Payment by the university made prior to the travel (e.g., conference registration fee, transportation expenses).
Athletic travel	Teams, individuals, or other groups that are traveling for business in connection with a university athletic event on a unique itinerary not defined as individual business or group travel.
Authorized approver	Individual authorized by the unit Delegation of Signature Authority document (see Fiscal Stewardship policy) as the individual with whom approval authority rests.
Blanket travel	Spend authorization for transportation expenses with multiple reimbursements limited to one fiscal year.
Business purpose	Written statement that explains the reason/justification behind the action being taken or the transaction being made. Must include details of the action/transaction (who, what, when) and how/why the action/transaction benefits the mission of the university/unit. When applicable, must include attendee list (name, affiliation, title) and other supporting documentation.
Cash advance	Advance payment available to eligible travelers for travel expenses when specific circumstances would cause undue financial hardship.
Child	A biological, adoptive, step, or foster child; a legal ward; or a child of a person standing in loco parentis, who resides with the traveler.
Conference	A retreat, seminar, symposium, workshop, or event whose primary purpose is the dissemination of information beyond the university and is necessary and reasonable to further successful performance. It would include a formal agenda or schedule and include individuals from many different entities.
Cost comparison	Documentation collected prior to incurring travel expenses to demonstrate any variance in costs.
Eligible guest	Individuals (e.g., consultants, employment recruits, invited speakers, student recruits, university board and advisory group members, volunteers) who are not university employees, and who have a bona fide business reason to travel on behalf of the university with a spend authorization.
Exception	Any violation of or noncompliance with a university policy issued by the Office of Business and Finance (Business and Finance).
Expense report	Report of travel-related expenses to be reimbursed to a traveler.
Group travel	A group of 10+ individuals that are traveling for university business to a common place for a common purpose, sharing a unique itinerary not related to individual business or athletic travel.
Headquarters	The primary location/campus(s) where the majority of work time is spent as defined in the traveler's job responsibilities.



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Term	Definition
Individual business travel	Individuals that are traveling for university business on a unique itinerary not related to group or athletic travel.
PCard	Bank issued credit card that serves as the university procurement card.
Per diem	Daily allowance for meals and incidental expenses published by the General Services Administration and U.S. Department of State.
Personal travel	Travel that has no business purpose but may be taken in conjunction with business travel.
Preapproval	Prior authorization for business travel through the spend authorization in Workday.
Purchase order	Formal, numbered record/document issued after a requisition for goods and services receives approval. An approved purchase order is issued to a supplier to initiate the delivery of goods and services. A purchase order accepted by a supplier constitutes a legal and binding contract between the university and the supplier that includes terms and conditions.
Reimbursement	Payment to a traveler based on documented, actual business travel expenses supported by a business purpose and itemized receipts or equivalent documentation as required.
Research	Any systematic investigation, including research development, testing, and reporting designated to develop or contribute to the body of knowledge in any field. The term encompasses basic research, applied research, and research training activities in areas such as, but not limited to, biomedical and life sciences, natural sciences, engineering, humanities and arts, and social and behavioral sciences.
Residence	The primary residence where the traveler lives, regardless of other legal or mailing addresses.
Senior fiscal officer	Individual who is responsible and accountable for all fiscal operations of a unit.
Spend authorization	Pre-approval of estimated expenses in Workday.
Spend authorization number	Number assigned by Workday for each approved unique trip. Serves as authorization to use university procurement methods to incur travel-related expenses.
Sponsored project	Projects funded by awards administered by the Office of Sponsored Programs (OSP).
Travel expenses	Expenditures that are reasonable and necessary to accomplish the official university business purpose of a trip.
Travel status	The period during which the traveler is on official university business outside the vicinity of their headquarters or residence whether or not expenses are to be paid by the university.
Traveler	Individual who travels for business on behalf of the university.
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. The university will pay for reasonable and necessary expenses incurred by faculty, staff, students, and **eligible guests** for authorized business travel on behalf of the university.
- II. **Travel expenses** for non-university employees are not permitted and will not be paid for by the university unless:
 - A. They are eligible guests as defined above and approved in advance by the Office of the President, Office of Academic Affairs, or **unit leader**;
 - B. Their attendance is required as a participant in recruiting, fundraising, or promotion of the university (e.g., attendance at post season competitions as a member of the university's "official party" as defined under NCAA or Big Ten Conference rules), and there is an approved business purpose and **spend authorization number**; or
 - C. The travel is for a **child** of a university employee who is traveling for university **research** purposes and the duration of the single trip is six months or more and receives prior approval of their unit leader and awarding agency where required.



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- III. An individual's daily commute to and from their **residence** and **headquarters** is not considered in **travel status** and therefore not eligible for travel expense payments.
- IV. Travelers should incur the lowest reasonable travel expenses that meet business need and exercise care to avoid impropriety and/or the appearance of impropriety.
- V. The university will not prepay or reimburse travel expenses that are or will be paid for or reimbursed to the traveler by a third party.
- VI. The university will not make any **advance payment** or reimburse for first class airfare.
- VII. The **PCard** can be used to pay for some university business travel-related expenses (e.g., **conference** registration fees, lodging, vehicle rental) in accordance with the [PCard policy](#).
- VIII. Payments for travel costs (including meals and housing) that are required for a student's educational program are a resource that must be reported to Student Financial Aid (SFA) to comply with federal statutory and regulatory provisions found in [§34 CFR 685.102\(b\)](#). For more information on reporting requirements, refer to the [Reporting Estimated Financial Assistance Provided to Students policy](#) or the [Reporting Estimated Financial Assistance provided to students webpage](#), or consult SFA directly at esue-sfa-compliance@osu.edu.

PROCEDURE

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Revised: 10/01/2024 (interim revision)

I. Overview

- A. The traveler must submit an **expense report** with itemized receipts and other applicable supporting documentation within 60 days of the expense being paid or incurred.
 - 1. If an expense report with supporting documentation is not submitted by the 60 day deadline, then the expense(s) may be treated as taxable income to the traveler.
- B. Employee travelers are required to procure airfare for **athletic travel**, **individual business travel**, and **group travel** from the university-contracted travel agencies with whom the university has sourcing agreements. Use of university-contracted travel agencies is not required for travel by graduate associates and student employees outside the scope of their employment, and/or airfare arranged for local (in-country) flights within international countries.
 - 1. Each traveler will be granted an exemption from this requirement for **reimbursement** of airfare procured through an alternate source/supplier up to a maximum of two times during their employment (i.e., lifetime maximum).
 - 2. Any subsequent airfare reimbursement requests for athletic travel, individual business travel, or group travel made by the traveler following the exercise of the second exemption will not be reimbursed unless the airfare was procured from the university-contracted travel agency or the Office of Business and Finance approved procurement of the airfare through an alternate source/supplier.
- C. Travelers are required to procure rental car services from the university-contracted rental car agencies with whom the university has sourcing agreements, except under limited circumstances when procurement of rental car services from a non-contracted agency is justifiably necessary.
- D. **Sponsored project** agreements contain specific guidelines pertaining to the eligibility for advance payment or reimbursement of all expenditures, including travel. Travelers are cautioned to validate what expenditures are permitted on specific sponsored projects. The OSP Travel Office and the sponsored program officer are available for consultation as needed.
 - 1. Federally funded sponsored project travel requires the use of U.S. Flag Air Carriers for international travel, if service provided by such carrier is available.
- E. Travel related to the relocation of individuals who have accepted an employment offer is covered by the [Relocation Expenses policy](#).
- F. Examples and additional information are in the [Travel FAQ](#).



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II. Accountability

- A. All travel expenses paid with university funds must comply with all university policies, with special attention to the [Expenditures policy](#), [PCard policy](#), [Purchasing policy](#), and [Relocation Expenses policy](#), as well as with state and federal laws, with special attention to the [Ohio Ethics Law](#).
- B. This policy is intended to comply with the accountable plan rules of the Internal Revenue Service (IRS).
- C. Any payments or reimbursements that do not meet the IRS accountable plan rules may be treated as taxable income to the traveler.

III. Preapproval

- A. Prior to any trip, the traveler must obtain an approved **spend authorization** to leave headquarters for university business travel from an **authorized approver**. Such approval must be documented in Workday prior to the trip. Estimated costs and the **business purpose** associated with the business travel must be included.
 - 1. Travelers may not approve their own travel.
 - 2. An authorized approver must approve all university business travel.
- B. **Preapproval** must be documented prior to a trip and retained for audit and review purposes.
- C. Payments for university business travel expenses using university procurement methods are not permitted without an approved spend authorization.

IV. Cash Advances

- A. **Cash advances** are processed and approved in Workday. Supporting documentation must be attached to the expense report by the traveler or unit.
 - 1. Cash advances must not be used to front payments for travel expenses for employees (e.g., individual airfare) that are accommodated by other university procurement methods.
 - 2. A cash advance may be issued to a traveler when the following circumstances would cause undue financial hardship as determined by the unit:
 - a. Ohio State student traveling on behalf of the university – 100% of the total estimated cost, including airfare, can be advanced.
 - b. Ohio State faculty or staff leading students – 100% of the total estimated cost minus costs covered by other university methods can be advanced.
 - c. Ohio State faculty and staff traveling internationally – 80% of the total estimated cost minus the costs covered by other university methods can be advanced.
 - 3. Expenses associated with a cash advance must be documented by itemized receipts or equivalent documentation and must be reconciled and substantiated within 30 days of completion of the trip by the traveler.
 - 4. Any cash in excess of the approved reimbursable expenses must be returned to the appropriate unit account or sponsored project within 30 days of completion of the trip by the traveler.

V. Reimbursement

- A. Reimbursement of travel expenses will be made based upon reasonable and actual expenses incurred by a traveler as supported by itemized receipts or equivalent documentation that demonstrate payment by the traveler.
- B. A traveler cannot be reimbursed for an amount greater than the amount actually incurred by the traveler or owed to their personal credit card issuer.
- C. Travel expenses that have been or will be reimbursed to a traveler by a third party must be documented in Workday and will not be paid by the university.
- D. Expense reports are processed and approved in Workday. Supporting documentation must be maintained in Workday.
- E. Total travel expenditures that exceed the spend authorization by 20% or more will be routed for additional approval to the authorized approver.



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VI. Travel Rewards and Incentives

A. In accordance with the State of Ohio Ethics Commission rulings:

1. Credit card reward incentives

- a. A traveler is generally not prohibited from receiving the benefit of a reward program provided by a credit card issuer in connection with business travel expenses charged on a personal credit card, with the following exceptions:
 - i. The traveler cannot choose to use a specific credit card to obtain a benefit of the reward program that results in a higher cost to the university.
 - ii. The traveler cannot seek reimbursement for any amount that is greater than the amount actually owed to the credit card issuer (e.g., reimbursement for use of personal airline points or credit card rewards).

2. Frequent flyer miles

- a. Travelers may accrue frequent flyer miles from university business travel only in accordance with the State of Ohio Ethics Commission rulings.
- b. These incentives must be redeemed for university business travel only.

B. It is the traveler's responsibility to track accrual/usage of frequent flyer miles for audit purposes.

VII. Personal Travel in Conjunction with Business Travel

A. Business travel must be the primary purpose for all travel paid via university funds.

B. **Personal travel** must be documented with the business travel documentation to delineate business travel dates and times from personal travel dates and times.

C. A traveler incurring additional costs by taking personal travel in conjunction with business travel is solely responsible for and must pay for the additional costs of such travel and other expenses with personal funds.

D. Any expenses attributable to personal travel will not be paid/reimbursed by the university and must be clearly documented to demonstrate clear separation of these expenses to ensure that no personal expenses are paid/reimbursed by the university.

E. When personal travel is added to university business travel, any cost variance in expenses (e.g., airfare, vehicle rental, and/or lodging) must be clearly identified by the traveler and documented in Workday to validate that the personal travel does not add additional cost to the university.

F. The traveler must provide a **cost comparison** that is documented prior to incurring travel expenses when combining business travel with personal travel and/or when comparing transportation methods (e.g., fly versus drive). The cost comparison must be completed at the time of booking airfare or at time of travel request if driving.

1. When personal travel expenses are intermingled with business travel expenses (e.g., airfare), the traveler must still book through university contracted travel agencies and must either:

- a. Pay for the expense in full by charging it to a personal credit card and requesting reimbursement for the business portion of the expense;
- b. Split the expense, when permitted by the airline, to apply the personal portion of the expense to a personal credit card; or
- c. Repay the university for the personal portion of the expense within seven business days of purchase.

2. Sponsored program funds must not be used for personal travel expenses, whether prepaid or reimbursed, and the traveler must either:

- a. Pay for the expense in full by charging it to a personal credit card and requesting reimbursement for the business portion of the expense; or
- b. Split the expense, when permitted by the airline, to apply the personal portion of the expense to a personal credit card.

G. If travel is not primarily for university business, the university may be required to treat any travel expenses paid or reimbursed by the university as taxable income to the traveler. In cases when a traveler's travel is not primarily for university business, Tax Compliance must be consulted to determine the appropriate tax treatment of such travel expenses and reimbursements.



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- VIII. **Blanket travel** spend authorizations are used to track and reimburse transportation expenses (gasoline, mileage, parking, rental car, tolls), and may be issued once per fiscal year for an individual.
- IX. Group Travel
- A. Group travel services must be procured from the university-contracted supplier when available.
 - B. Competitive bids must be solicited if the university-contracted supplier is not used and the total cost of the trip exceeds the bid thresholds for university funds and/or federally sponsored contracts/grants. See the [Board Policy on Purchasing and Competitive Bidding](#).
- X. Athletic Travel
- A. Athletic travel services must be procured from the university-contracted supplier when available.
 - B. Competitive bids must be solicited if the university-contracted supplier is not used and the total cost of the trip exceeds the bid thresholds for university funds. See the [Board Policy on Purchasing and Competitive Bidding](#).
- XI. Reasonable Accommodation
- A. Requests for reasonable accommodations for a disability will be considered by units in consultation with the university Americans with Disabilities Act (ADA) coordinator and in accordance with the [Access for Individuals with Disabilities policy](#).
- XII. Record Retention
- A. All travel-related records, including and not limited to itinerary, receipts, and registration materials, must be uploaded/attached in Workday. The traveler must retain the hard copies of the records until an expense report is completed.
- XIII. Security
- A. The traveler must consider and address security issues (e.g., personal, data, destination, equipment) prior to travel.
 - B. When traveling internationally and bringing electronic devices (e.g., laptop, phone, tablet), the traveler must consult the [Export Control policy](#) and [OCIO Cybersecurity website](#).
 - C. When approving travel, the unit must consider security issues.
 - D. See Resources section for information.
- XIV. Travel and system training is available at busfin.osu.edu/financial-training.
- XV. **Waivers** to this policy must be approved in advance and documented by the Office of Business and Finance, using the [Business and Finance University Policy Waiver Request](#).
- XVI. 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 refrain from reimbursing the traveler.
 - E. The university may seek restitution, as appropriate.
 - F. Criminal charges may be filed, as appropriate.
- XVII. The following tables detail travel expenses, payment methods, documentation required, and additional considerations for business travel.

A. Airfare
1. Transportation connected with business travel should be purchased at the lowest reasonable coach/economy fare that meets the business needs of the university.
2. Seating upgrades or pre-boarding options must not be purchased with university resources and will not be reimbursed.
3. First class airfare must not be purchased with university resources and will not be reimbursed.
4. Business class is only permissible with international flight times in excess of five consecutive flight hours, excluding layovers.



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5. Airfare for employees must be procured through the university-contracted travel agencies (or their online booking tool).	
Payment Options	Documentation Required
<ul style="list-style-type: none"> – Workday with university-contracted travel agencies or their online booking tool (spend authorization required at time of purchase). – Purchase order. – Reimbursement. 	<ul style="list-style-type: none"> – Itemized receipt or equivalent documentation (e.g., university-contracted travel agency invoice/itinerary).

B. Ground Transportation (e.g., bus, car service, rail, rideshare, shuttle, subway, taxi)	
Travelers should incur the lowest reasonable ground transportation cost that meets the business needs of the university.	
Payment Options	Documentation Required
<ul style="list-style-type: none"> – PCard (spend authorization required at time of purchase). – Reimbursement. 	<ul style="list-style-type: none"> – Itemized receipt or equivalent documentation when ground transportation exceeds \$50 (see documentation required under Procedure XVIII.I. Miscellaneous Travel Expenses when ground transportation does not exceed \$50).

C. Personal Vehicle	
<ol style="list-style-type: none"> 1. Mileage reimbursed in Workday for personal vehicles will be authorized as a primary mode of transportation if the cost does not exceed the least expensive airfare and meets the business needs of the university. Additional expenses, including and not limited to baggage fees, ground transportation to/from airport, lodging, parking, and per diem must be documented with a cost comparison in advance of the trip when comparing the cost of mileage to airfare. 2. In general, a drive versus fly cost and a personal vehicle mileage versus rental vehicle comparison should be completed. 3. Travelers must ensure their vehicle insurance provider covers business travel prior to departure as the university assumes no liability when a personal vehicle is used. 4. Reimbursement for use of a personal vehicle is based on the mileage reimbursement rate. The mileage reimbursement rate includes all vehicle-related expenses (e.g., depreciation of original vehicle cost; gasoline and oil; maintenance, accessories, parts, and tires; personal auto insurance; and state and federal taxes). 5. Travelers will not be reimbursed for mileage when commuting to and from their residence and headquarters. If the traveler is required to report to a location(s) other than their headquarters during a normal work schedule, the traveler will only be reimbursed for the total distance from their residence to the alternate location(s) less the traveler's normal commute. 	
Payment Options	Documentation Required
<ul style="list-style-type: none"> – Reimbursement. 	<ul style="list-style-type: none"> – Mileage must be documented with enough detail to support mileage reimbursement (e.g., address to address record, mileage log, MapQuest).

D. Rental Vehicle	
<ol style="list-style-type: none"> 1. Payment for rental vehicle use as a primary mode of travel transportation is authorized only if the cost is more economical than any other type of transportation or if the destination is not otherwise accessible. Additional expenses, including and not limited to baggage fees, ground transportation to/from airport lodging, parking, and per diem, must be documented with a cost comparison in advance of the trip when comparing the cost of a rental car to airfare. 2. Travelers must incur the lowest reasonable vehicle rental expense that meets the business needs of the university. 3. Damage Waiver or Collision Damage Waiver or Loss Damage Waiver (DW/CDW/LDW) and liability insurance coverage are required. The university will not reimburse any other type of supplemental insurance. 4. Rental vehicles must be procured through university-contracted rental car agencies. 	

Rental Source: University-contracted vehicle rental agencies (refer to [Travel Office website](#))

Payment Options	Documentation Required	Considerations
<ul style="list-style-type: none"> – PCard (spend authorization required at time of purchase). – Reimbursement. 	<ul style="list-style-type: none"> – Itemized receipts or equivalent documentation. – Itemized receipt or equivalent documentation for gasoline purchase if expense exceeds \$50 (see documentation required under Procedure XVIII.I. Miscellaneous Travel Expenses when expense does not exceed \$50). 	<ul style="list-style-type: none"> – Negotiated discounted pricing. – DW/CDW/LDW and liability insurance included at no additional cost. Traveler must verify that DW/CDW/LDW and liability insurance has not been charged to the invoice. If so, recovery of funds is required. Corporate discount numbers must be provided when the reservation is made to access discount/insurance package. – 15-passenger vans are prohibited. See University Fleet policy.

Rental Source: Non-university-contracted vehicle rental agencies

Payment Options	Documentation Required	Considerations
<ul style="list-style-type: none"> – PCard (spend authorization) 	<ul style="list-style-type: none"> – Justification for non-use of university-contracted rental car agency. – Itemized receipts or equivalent documentation. 	<ul style="list-style-type: none"> – DW/CDW/LDW and liability insurance must be purchased.



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required at time of purchase).	– Itemized receipt or equivalent documentation for gasoline replenishment if exceeds \$50 (see documentation required under Procedure XVIII.I. Miscellaneous Travel Expenses when expense does not exceed \$50).	– 15-passenger vans are prohibited. See University Fleet policy .
– Reimbursement.		

E. Charter Bus/Motor Coach

Priority order for securing charter bus/motor coach services:

1. University Transportation and Traffic Management (first choice supplier);
2. [University-contracted agencies](#) (second choice supplier); or
3. Other charter bus/motor coach rental companies, if it is not feasible to use Transportation and Traffic Management or the university-contracted agencies.

Rental Source: Transportation and Traffic Management

Payment Options	Documentation Required	Considerations
– Requisition.	– Customer copy of requisition (unless covered by a service agreement). – Charter Confirmation Form.	– First choice supplier. – Meets minimum insurance liability requirements.

Rental Source: University-contracted charter bus/motor coach (refer to [Travel Office website](#))

Payment Options	Documentation Required	Considerations
– Purchase order. – PCard (spend authorization required at time of purchase).	– Itemized receipts or equivalent documentation.	– Negotiated discounted pricing. – Meets minimum insurance liability requirements. – 15-passenger vans are prohibited. See University Fleet policy .

Rental Source: Non-university-contracted charter bus/motor coach

Payment Options	Documentation Required	Considerations
– Purchase order. – PCard (spend authorization required at time of purchase).	– Justification for non-use of university-contracted charter bus/motor coach agency. – Itemized receipts or equivalent documentation. – Fully executed rental agreement signed by Purchasing.	– Consult with the Purchasing commodity agent in advance of choosing a non-contracted vendor. – Must provide minimum insurance liability requirements as determined by the Risk Management Office. – 15-passenger vans are prohibited. See University Fleet policy .

F. Lodging

1. The university will permit payment of lodging expenses at reasonable single occupancy or standard business room rates.
2. Payment must not exceed either the conference rate at the conference/convention site or twice the federal lodging rate for the business travel location (not including taxes and additional surcharges). If the lodging expense is 1.5 to 2 times the [federal lodging rate](#) (not including taxes and additional surcharges) and is not a conference rate, additional justification is required.
3. The cost of overnight lodging (room rate and taxes only) will be paid if the authorized travel is 45 miles or more from the traveler's residence or headquarters.

Lodging Type: Commercial Lodging

Payment Options	Documentation Required
– PCard (spend authorization required). – Purchase order. – Reimbursement.	– Itemized receipts, folio, or equivalent documentation. – Additional justification could include a cost comparison of the hotels in the surrounding area or peak rates dues to seasonality.

Lodging Type: Non-commercial Lodging (e.g., host village, colleague)

Payment Options	Documentation Required	Considerations
– Reimbursement.	– Written documentation that includes the length of stay, associated fees (in U.S. dollars), and signatures of the traveler and payee.	– Must be pre-arranged and authorized by the unit prior to departure.

G. Conference Registration Fee

1. Business related banquets or meals that are considered part of the conference can be paid with the registration fee or reimbursed as appropriate. These meals must be deducted from the traveler's per diem allowance.
2. Activities such as golf outings, sightseeing tours, spa activities, and other entertainment costs not included as part of the general conference fee will not be paid by the university.



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Payment Options	Documentation Required
<ul style="list-style-type: none"> – PCard (spend authorization required). – Purchase order. – Reimbursement. 	<ul style="list-style-type: none"> – Conference registration form, agenda, and itemized receipt or equivalent documentation.

H. Meals

Per Diem for Personal Meals and Incidentals

1. [Per diem allowances](#) for meals and incidentals are paid after completion of the trip and are based upon per diem rates that vary by city location. These rates include personal meals and incidental expenses (e.g., baggage carriers, housekeeping, porters, service tips).
2. Travelers may be paid at 100% of the per diem allowance for the applicable city location. In general, the per diem allowance for the first and last days of travel is up to 75% of the full per diem rate. Based on specific travel needs, the per diem allowance for the first and last days of travel can be adjusted using the applicable meal percentage (25% breakfast, 25% lunch, 50% dinner) at the unit's discretion.
 - a. Travelers may be reimbursed for less than the per diem allowance and need to identify which meals were purchased.
 - b. The per diem allowance is authorized for in-state (with overnight) or out-of-state (45 miles or more from the traveler's residence or headquarters) travel.
3. Full per diem allowances while on travel status will not be paid if a meal is served on the plane, included in a conference registration fee, provided by the hotel as part of the lodging rate, or replaced by a legitimate business meal. The allowance must be adjusted by deducting the appropriate meal percentage (25% breakfast, 25% lunch, 50% dinner) from the full per diem allowance for the applicable city location.

Payment Options	Documentation Required
<ul style="list-style-type: none"> – Reimbursement. 	<ul style="list-style-type: none"> – Receipts not required.

Business Meals

1. See the [Expenditures policy](#) for detailed information and/or restrictions.
2. Properly documented business meals may be paid/reimbursed by the university.
3. Business meals while in university business travel status must be documented in Workday.
4. Federally funded sponsored projects contain specific guidelines and/or restrictions. Sponsored program officers should always be consulted in advance.

Payment Options	Documentation Required
<ul style="list-style-type: none"> – PCard. – Reimbursement. 	<ul style="list-style-type: none"> – Itemized receipt or equivalent documentation. – Business purpose. – List of attendees, one of whom must be a non-employee. – Time, date, and place of meal.

I. Temporary Child Care

Temporary child care services above and beyond regular child care services that directly result from travel to conferences is permitted provided that:

1. The travel has an approved university business purpose.
2. The traveler will be in attendance at the conference for five days or greater.
3. The services are preapproved through the spend authorization process in Workday, and any additional approvals are appropriately obtained from the grant awarding agency.
4. The services are temporary during the travel period and are in addition to the costs normally incurred.
5. The services must be provided by a licensed, independent third party.
6. The services cannot be provided by an immediate family member as defined in the [Family and Medical Leave policy](#).
7. The traveler must provide appropriate expense documentation and proof of payment.
8. The traveler must pay the child care services expenses directly and seek reimbursement. Under no circumstances will the university issue payment directly to the child care provider.

This is a taxable benefit to the traveler, and the appropriate tax reporting through Workday must be completed.

J. Miscellaneous Travel Expenses

Miscellaneous travel expenses, excluding those travel expenses specifically noted above, considered necessary for business travel (e.g., baggage fees, immunizations, internet, parking, tolls, visas) may be reimbursed with the following requirements:

1. Itemized receipts or equivalent documentation, for each individual miscellaneous travel expense in excess of \$50.
2. Detailed description and associated business purpose must be documented for each miscellaneous travel expense of \$50 or less. Certain miscellaneous travel expenses are included in the per diem allowance as incidentals, see Procedure XVIII.H. Meals/Per Diem for Personal Meals and Incidentals.
3. Travelers must incur the lowest reasonable miscellaneous travel expenses that meet the business needs.



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Responsibilities

Position or Office	Responsibilities
Authorized approver	<ol style="list-style-type: none"> 1. Approve spend authorizations for travelers prior to business travel as appropriate. 2. Approve university business travel as appropriate. 3. Approve total travel expenditures that exceed the spend authorization by 20% or more as appropriate.
Non-university employee	Travel at own expense unless the criteria in Policy Details II are satisfied.
Office of Academic Affairs	Approve travel expenses in advance as appropriate for non-university employees.
Office of Business and Finance	<ol style="list-style-type: none"> 1. Approve exceptions under Procedure I.B as appropriate. 2. Approve and document policy waiver requests as appropriate.
Office of Sponsored Programs	Consult with travelers regarding travel expenditures permitted on specific sponsored projects.
Office of the President	Approve travel expenses in advance as appropriate for non-university employees.
Senior fiscal officer	Document and approve as appropriate occasional and non-recurring exceptions to this policy in Workday; exceptions under Procedure 1.B can only be approved by the Office of Business and Finance.
Sponsored program officer	Consult with travelers regarding travel expenditures permitted on specific sponsored projects.
Traveler	<ol style="list-style-type: none"> 1. Incur the lowest reasonable travel expenses that meet business need. 2. Exercise care to avoid impropriety and/or the appearance of impropriety. 3. Submit an expense report with itemized receipts and other supporting documentation within 60 days of the expense being paid or incurred. 4. Procure airfare for athletic travel, individual business travel, and group travel from university-contracted travel agencies (employee travelers). 5. Procure rental car services from the university-contracted rental car agencies as noted in Procedure I.C. 6. Validate what expenditures are permitted on specific sponsored projects in consultation with OSP. 7. Use only U.S. Flag Air Carriers for international travel on sponsored projects as noted in Procedure I.D.1. 8. Obtain an approved spend authorization from an authorized approver, documented in Workday, prior to university business travel. 9. Attach supporting documentation for cash advances to the expense report in Workday. 10. When receiving a cash advance: <ol style="list-style-type: none"> a. Document using itemized receipts or their equivalent, reconcile, and substantiate expenses within 30 days of trip completion. b. Return any cash received in excess of the approved reimbursable expenses within 30 days of trip completion. 11. Adhere to the State of Ohio Ethics Commission rulings as noted in Procedure VI. 12. Track accrual/usage of frequent flyer miles for audit purposes. 13. Personal travel in conjunction with business travel as noted in Procedure VII. <ol style="list-style-type: none"> a. Document personal travel with the business travel documentation to delineate travel dates and times. b. Be solely responsible for personal payment of additional costs of taking personal travel in conjunction with business travel. c. Document clearly to demonstrate clear separation of personal travel and business travel expenses so as to ensure that no personal expenses are paid/reimbursed by the university. d. Identify any cost variances in expenses to validate that personal travel does not add additional cost to the university. e. Provide a cost comparison document prior to incurring travel expenses. f. Book through university contracted travel agencies. g. Pay in full and be reimbursed by the university or repay the university within seven business days of purchase when personal travel and business travel expenses are intermingled. h. Do not use sponsored program funds for personal travel. 14. Retain hard copies of records until an expense report is completed. 15. Consider and address security issues prior to travel. 16. Consult the Export Control policy and OCIO Cybersecurity website when traveling internationally and bringing electronic devices (e.g. laptop, phone, tablet).
Unit	<ol style="list-style-type: none"> 1. Attach supporting documentation for cash advances to the expense report in Workday.



Interim University Policy

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Position or Office	Responsibilities
	<ol style="list-style-type: none"> Determine if cash advances should be issued in accordance with Procedure IV.A. Consider requests for reasonable accommodations in consultation with the university ADA coordinator. Consider security issues when approving travel.
Unit leader	<ol style="list-style-type: none"> Approve travel expenses in advance as appropriate for non-university employees. Document and approve as appropriate occasional and non-recurring exceptions to this policy in Workday; exceptions under Procedure 1.B can only be approved by the Office of Business and Finance.

Resources

University Policies, policies.osu.edu

Access for Individuals With Disabilities, go.osu.edu/disabilities-policy

Board Policy on Purchasing and Competitive Bidding, go.osu.edu/bppcb-policy

Expenditures, go.osu.edu/expenditures-policy

Export Control, go.osu.edu/export-control-policy

Fiscal Stewardship, go.osu.edu/fiscal-stewardship-policy

PCard, go.osu.edu/PCard-policy

Purchasing, go.osu.edu/purchasing-policy

Relocation Expenses, go.osu.edu/relocation-expenses-policy

University Fleet, go.osu.edu/university-fleet-policy

Business and Finance Resources

Business and Finance University Policy Waiver Request,

docusign.net/Member/PowerFormSigning.aspx?PowerFormId=fd68959a-4afb-48bb-a0ae-67521b9ad821&env=na1&acct=387d1013-fb1c-4705-9bd9-7cf575f484ce&v=2

Financial Code of Ethics, busfin.osu.edu/sites/default/files/financial-code-of-ethics.pdf

Find a Supplier, busfin.osu.edu/buy-schedule-travel/purchasing/find-supplier

Online Booking Tool, webauth.service.ohio-state.edu/cgi-bin/concur.cgi

Travel FAQ, busfin.osu.edu/buy-schedule-travel/travel/travel-faq

Travel Office, busfin.osu.edu/buy-schedule-travel/travel

Travel Training, busfin.osu.edu/university-business/financial-training

Security

Cybersecurity, cybersecurity.osu.edu/cybersecurity-ohio-state/international-travel/international-travel

Office of International Affairs, oia.osu.edu/

Risk Management, busfin.osu.edu/risk-management

Travel Planning Guide: Safety, busfin.osu.edu/buy-schedule-travel/travel/plan-business-travel/travel-planning-guide-safety

U.S. Flag Air Carriers, osp.osu.edu/development/travel/policies/#t3

External Websites

Electronic Code of Federal Regulations, Federal Direct Loan Program, ecfr.gov/cgi-bin/text-idx?SID=40b0ae4f237a6ffe3d501d24b14a8915&mc=true&node=pt34.4.685&rgn=div5#se34.4.685_1102

General Services Administration:

Per diem rate (lodging, meals, and incidentals), gsa.gov/portal/content/104877

Mileage reimbursement rate, gsa.gov/portal/content/100715

Ohio Ethics Commission, ethics.ohio.gov



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Contacts

Subject	Office	Telephone	E-mail/URL
Policy and system	Travel Office, Office of the Controller, Office of Business and Finance	614-292-9290	travel@osu.edu busfin.osu.edu/travel
Minimum insurance liability requirements	Office of Risk Management, Office of Business and Finance	See website	busfin.osu.edu/risk-management
Reasonable accommodation	ADA Coordinator's Office, Office of University Compliance and Integrity, Office of Legal Affairs	614-292-6207	ada-osu@osu.edu
Sponsored programs travel	Office of Sponsored Programs Travel Office, Office of Research	614-292-2126	or-travel@osu.edu osp.osu.edu/development/travel/
Student financial aid and student travel	Student Financial Aid, Office of Academic Affairs	614-292-0300	esue-sfa-compliance@osu.edu
Tax treatment of travel	Tax Compliance, Office of the Controller, Office of Business and Finance	614-292-0355	busfin.osu.edu/tax-compliance

History

Issued: 06/01/1987
 Revised: 09/01/1995
 Revised: 05/01/2006
 Edited: 10/01/2008
 Revised: 12/01/2008
 Revised: 03/01/2009
 Edited: 01/01/2010
 Revised: 12/01/2010
 Edited: 06/01/2013
 Revised: 10/01/2015
 Edited: 03/01/2017
 Edited: 05/16/2018
 Interim Revised: 10/01/2018
 Revised: 01/07/2021
 Edited: 05/13/2022
 Edited: 06/10/2022
 Interim Revised: 10/01/2024