



**OBJECTIVE**

To ensure efficiency and fiscal accountability for university business travel.

**POLICY**

Applies to: Individuals who travel on behalf of the university

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**II. General Overview**

- A. The Ohio State University will pay for reasonable and necessary expenses incurred by faculty, staff, students and eligible guests for authorized business travel on behalf of The Ohio State University.
- B. An individual is considered in travel status when traveling on official university business whether or not expenses are to be paid by the university. For daily commuting to and from home/work location(s), an individual is not considered in travel status and therefore not eligible for travel payments.

- C. University travelers should incur the lowest reasonable travel expenses and exercise care to avoid impropriety and/or the appearance of impropriety.
- D. The college/ vice presidential area is responsible for exercising its discretion in determining that travel expenses are reasonable and appropriate and may deny payment or reimbursement of travel expenses when deemed necessary.
- E. Prepayment or reimbursement of travel expenses are allowed only when payment for the expenses has not been and will not be received by the traveler from a third party.
- F. First class tickets will not be prepaid or reimbursed by the university.
- G. The traveler must submit a request for reimbursement with supporting documentation within 90 days of completion of the trip to obtain reimbursement of travel expenses.
- H. Sponsored project agreements contain specific guidelines pertaining to the eligibility for prepayment or reimbursement of all expenditures, including travel. Travelers are cautioned to validate what expenditures are permitted on specific sponsored projects. The Office of Sponsored Programs Travel Office and the sponsored program officer are available for consultation as needed.
- I. 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. To learn more see the [Office of Sponsored Programs](#).

### III. Accountability

- A. Business travel policies are aligned with the university's accountable plan as required by the Internal Revenue Service.
- B. All business related travel expenses paid with university funds must comply with university's [Expenditures](#), [Purchasing Card, Travel and Group/Extended Travel Card](#), [Internal Controls](#), [Purchasing](#) and [Human Resources](#) policies.
- C. Additional sponsor requirements and/or federal regulations may apply to expenditures charged to sponsored projects.
- D. Expenses associated with business travel that do not meet the Internal Revenue Service accountable plan rules, may be reported by the university as taxable income when applicable to tax law.

#### **IV. Authorization**

- A. Approval for university business travel and its estimated costs, must be documented prior to the trip and available for audit and review.
  - 1. An individual may not approve his/her own travel.
  - 2. Individuals who are authorized to approve travel are designated by each college and vice presidential area and detailed in the unit's Delegation of Signature Authority document. Throughout this policy this approval is referenced as "designated approval authority."

#### **V. Use of Personal Funds**

- A. Personal funds used to facilitate travel arrangements will not be reimbursed until after the trip occurs and the Travel Reimbursement Form has been completed and approved by the designated approval authority.

#### **VI. Travel Incentives**

- A. In accordance with the State of Ohio Ethics Commission rulings, university travelers may accrue frequent flyer miles, hotel points, rental car enticements or other travel industry inducements from university related business travel. These incentives must be redeemed for university related business travel only. It is the traveler's responsibility to track accrual/usage for auditing purposes.

#### **VII. Vacation in Conjunction with Business Travel**

- A. Travel will only be paid when expenses are incurred at locations specific to the business purpose. Travel expenses to and from alternate vacation destinations while on business travel are not eligible for payment.
- B. In cases where vacation time is added to a business trip, any cost variance in expenses such as airfare, car rental and/or lodging must be clearly identified and documented.

#### **VIII. Group Travel**

- A. Group travel purchased from one of the university's designated travel agencies is exempt from bidding requirements.
- B. Competitive bids must be solicited if the designated agencies are not used and the total cost of the trip exceeds the bid thresholds for university funds and/or federally sponsored contracts/grants.



## IX. Exceptions

Occasional and non-recurring exceptions to the Travel Policy must be documented in the travel system and approved by the dean, vice president or their designated approval authority.

## PROCEDURE

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### I. Definitions

Blanket Travel Request - a travel request with multiple reimbursements to track and reimburse in-state transportation expenses.

Cash Advance - advance payment available to travelers when specific circumstances would cause undue financial hardship.

Cash Advance Form – a system generated form used to document an advance for travel expenses.

Group/Extended Travel (GET) Card - a bank issued credit card that can be used for business travel related expenses for 2 or more travelers or for an individual's travel that spans 7 or more consecutive days.

Per Diem - daily allowance for meals and incidental expenses published by the General Services Administration (GSA) and Department of State (DOS).

Prepayment - advance payment made prior to the trip, for transportation expenses, conference registration and cash advances associated with business travel.

Reimbursement - payment to the traveler after trip is completed, based on documented, reasonable and actual business travel expenses supported by original, itemized receipts or equivalent documentation.

"T" number - a unique number assigned by the travel system for each travel request/reimbursement.

Travel Request – entry in the travel system to document estimates and approve travel.

Travel Reimbursement Form - a system generated form used to document reimbursement of travel expenses.

University Purchasing Card - a bank issued credit card that can be utilized to pay conference registration fees, lodging, airfare, and rental car services. The card is intended for internal department use and may accompany a traveler.

University Travel Card - a bank credit card issued to frequent travelers to pay for travel expenses for the individual named on the card while on travel status.

## II. Guest Travel

- A. University Travel and Expenditures Policy apply to individuals who are not university faculty, staff or students, but whose approved travel expenses are eligible to be paid or reimbursed by the university. Examples include lecturers, consultants, prospective faculty, staff, and students.
- B. Travel expenses for spouses, companions, dependents or other family members of university faculty and staff are not eligible for advance payment or reimbursement unless the individual has a bona fide university purpose for engaging in the travel or attending the event. Documentation of business purpose is required.

## III. Advance Payments

- A. Travel must be approved by a designated approval authority and a “T” number must be issued prior to the trip in order to process any payment using university procurement methods (i.e. PCard, PO or travel system payments).
- B. Cash advance payments are processed and approved in the travel system. The cash advance form and supporting documentation must be retained in the department or college/vice presidential area.
  - 1. A cash advance may be issued to a traveler when the following circumstances would cause undue financial hardship:
    - a. OSU students traveling on behalf of the university – 100% of the total estimated cost can be advanced.
    - b. OSU faculty or staff leading a group of students – 100% of the total estimated cost can be advanced.
    - c. OSU faculty and staff traveling internationally – 80% of the total estimated cost can be advanced.
  - 2. Expenses associated with a cash advance must be documented by original, itemized receipts (or equivalent documentation) and must be reconciled and substantiated within one month of the return date. Any cash in excess of the approved reimbursable expenses must be returned to the appropriate departmental account or sponsored project.



#### **IV. Reimbursements**

- A. Reimbursement of documented travel expenses is based on reasonable and actual expenses supported by original, itemized receipts where required. On an occasional basis if original receipts are not available, a substitute document can be used.
- B. Travel expenses that have been or will be reimbursed to a traveler by a third party must be referenced in the travel system and will not be paid by the university.
- C. Reimbursements are processed and approved in the travel system. The reimbursement form and supporting documentation must be retained in the department or college/vice presidential area.
- D. Reimbursements that exceed the travel estimate by 20% or more must be approved by the designated approval authority.
- E. If travel is paid on a sponsored project, original supporting documentation must be sent to the Office of Sponsored Programs Travel Office.

**V. Travel Expenses/Methods of Payment and Required Documentation**

<b>Airfare</b>	
<p>University's designated travel agencies are the preferred Suppliers.</p> <p>Coach class or economy ticket should be purchased for domestic or international flights with flight times totaling less than 5 consecutive hours—excluding layovers. University travelers should incur the lowest reasonable airfare expenses that meet business needs.</p>	
Payment Options	Documentation Required
<ul style="list-style-type: none"> <li>• Travel System</li> <li>• University Purchasing Card</li> <li>• University Travel Card</li> <li>• Group/Extended Travel Card</li> <li>• Purchase Order</li> </ul> <p><b>Reimbursement</b> Airfare may be reimbursed after the trip is completed.</p>	<ul style="list-style-type: none"> <li>• An original, itemized receipt, eTicket, Internet receipt/statement or equivalent documentation is required unless the airfare purchase is pre-paid through the travel system.</li> <li>• Receipt must show the method of payment and indicate that payment was made.</li> </ul>

<b>Rail</b>	
<p>The university will prepay or reimburse rail transportation providing the cost does not exceed the cost of the least expensive airfare.</p>	
Payment Options	Documentation Required
<ul style="list-style-type: none"> <li>• Same as airfare.</li> </ul>	<ul style="list-style-type: none"> <li>• Same as airfare.</li> </ul>

<b>Personal Vehicles</b>	
<p>Mileage will be reimbursed in the travel system for personal vehicles as a primary mode of transportation if the cost does not exceed the least expensive airfare. Additional expenses, including but not limited to hotel expenses and Per Diem, should be considered when comparing the cost of a trip by auto to airfare.</p> <p>Reimbursement for usage of a personal automobile is based on the IRS mileage rate or the actual cost of gasoline. IRS mileage rate includes all vehicle related expenses (i.e. gasoline, wear and tear and personal auto insurance).</p>	
Payment Options	Documentation Required
<p><b>Reimbursement Only</b> Mileage or actual cost of gasoline may be reimbursed in the travel system after the trip is completed.</p>	<ul style="list-style-type: none"> <li>• Mileage log (including date, business purpose, odometer readings and destination) or other supporting documentation to document mileage distance of trip (e.g. MapQuest).</li> <li>• Original, itemized receipts are required for reimbursement of gasoline.</li> </ul>



**Rental Car Services**

Use of an automobile as a primary mode of transportation is authorized only if driving is more economical than any other type of transportation or if the destination is not otherwise accessible. Documentation (e.g. airfare quote) is required to demonstrate cost comparison when considering driving over flying.

University travelers should incur the lowest reasonable rental car expenses that meet business needs.

Damage Waiver (DW) / Collision Damage Waiver (CDW) / Loss Damage Waiver (LDW) and Liability insurance coverage are required. The university will not reimburse any other type of supplemental insurance.

<b>Rental Source</b>	<b>Payment Options</b>	<b>Documentation Required</b>	<b>Considerations</b>
<b>Transportation &amp; Parking Services</b>	<ul style="list-style-type: none"> <li>eRequest</li> <li>Travel System</li> </ul>	<ul style="list-style-type: none"> <li>Customer copy of eRequest</li> <li>OSU rental agreement signed by traveler (must include the cost, dates and travel locations)</li> </ul>	<ul style="list-style-type: none"> <li>DW / CDW / LDW and Liability insurance included at no additional cost.</li> </ul>
<b>Contracted rental car agencies (refer to Travel Office website)</b>	<ul style="list-style-type: none"> <li>University Purchasing Card</li> <li>University Travel Card</li> <li>Group/Extended Travel Card</li> <li>Reimbursement</li> </ul>	<ul style="list-style-type: none"> <li>Original, itemized receipts.</li> <li>Fully executed rental agreement signed by traveler indicating DW / CDW / LDW and Liability insurance (must include the cost, dates and travel locations).</li> </ul>	<ul style="list-style-type: none"> <li>Negotiated discounted pricing.</li> <li>DW / CDW / LDW and Liability insurance included at no additional cost (traveler should 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.</li> </ul>
<b>Rental car agencies not under contract</b>	<ul style="list-style-type: none"> <li>University Purchasing Card</li> <li>University Travel Card</li> <li>Group/Extended Travel Card</li> <li>Reimbursement</li> </ul>	<ul style="list-style-type: none"> <li>Original, itemized receipts.</li> <li>Fully executed rental agreement signed by traveler indicating DW / CDW / LDW and Liability insurance (must include the cost, dates and travel locations).</li> </ul>	<ul style="list-style-type: none"> <li>DW / CDW / LDW and Liability insurance must be purchased.</li> </ul>



**Charter Bus/Motor Coach Rental Services**

Priority order established by the university for securing charter bus/motor coach services: Transportation & Parking Services (first choice supplier), contracted agencies (secondary supplier) or other charter bus/motor coach rental companies if it is not feasible to use Transportation & Parking Services or the companies under contract listed below.

Rental Source	Payment Options	Documentation Required	Considerations
Transportation & Parking Services	<ul style="list-style-type: none"> <li>eRequest</li> </ul>	<ul style="list-style-type: none"> <li>Customer copy of eRequest (unless covered by a service agreement)</li> <li>Charter Confirmation Form from T&amp;P</li> </ul>	<ul style="list-style-type: none"> <li>First choice supplier</li> </ul>
Contracted charter bus/motor coach companies (refer to Travel Office website)	<ul style="list-style-type: none"> <li>Purchase Order</li> </ul>	<ul style="list-style-type: none"> <li>Original, itemized receipts.</li> </ul>	<ul style="list-style-type: none"> <li>Negotiated discounted pricing</li> </ul>
Charter bus/motor coach companies not under contract	<ul style="list-style-type: none"> <li>Purchase Order</li> </ul>	<ul style="list-style-type: none"> <li>Original, itemized receipts</li> <li>Fully executed rental agreement signed by Purchasing</li> </ul>	

**Conference Registration Fees**

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.

Activities such as golf outings, sightseeing tours and other entertainment costs will not be paid by the university.

Payment Options	Documentation Required
<ul style="list-style-type: none"> <li>Travel System</li> <li>University Purchasing Card</li> <li>University Travel Card</li> <li>Group/Extended Travel Card</li> <li>Purchase Order</li> <li>University Convenience Order</li> </ul> <p><b>Reimbursement</b> Conference registration fees may be reimbursed after the trip is completed.</p>	<ul style="list-style-type: none"> <li>If the conference registration was not prepaid through the travel system, the conference registration form and the original, itemized receipts are required. If the conference does not provide a receipt, documentation showing that the amount was paid is required for reimbursement (e.g. cancelled check, credit card statement).</li> </ul>

## Meals

### Personal Meal Allowances — Receipts Not Required

Meal Allowances are paid after the trip is completed and are based upon the federal meal and incidental (Per Diem) rates that vary by city location. These rates include incidental expenses (e.g. service tips, housekeeping, baggage carriers, porters, etc).

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 college / vice presidential area's discretion.

- Travelers may be reimbursed for less than the Per Diem allowance with a general description of what was purchased.
- Meal allowance is authorized for in-state (with overnight) or out-of-state (45 miles or more from the traveler's home or primary work site) travel.
- In-state travel that does not include an overnight stay may be reimbursed through the payroll system (taxable income) with dean, vice president or designee approval.
- Full meal allowances while on travel status will not be paid if a meal is served on the plane, included in a conference registration fee, built into the hotel room 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.

### Business Meals — Original, Itemized Receipts Required

- Properly documented business meals may be paid/reimbursed by the university.
- Business meals (while in travel status) must be documented in the travel system.
- See the university's [Expenditures Policy](#) for detailed information and/or restrictions.
- Federally funded sponsored projects contain specific guidelines and/or restrictions. Sponsored program offices should always be consulted in advance.

**Lodging**

The university will permit payment of lodging expenses at reasonable, single occupancy or standard business room rates.

The cost of overnight lodging (room rate and tax only) will be paid if the authorized travel is 45 miles or more from the traveler's home or primary work site.

Payment will be limited to the conference rate when the hotel/motel is the conference/convention site.

Lodging Type	Payment Options	Documentation Required	Considerations
<b>Commercial Lodging</b>	<ul style="list-style-type: none"> <li>• University Purchasing Card</li> <li>• University Travel Card</li> <li>• Group/Extended Travel Card</li> <li>• Purchase Order</li> </ul> <p><b>Reimbursement</b> Lodging may be reimbursed</p>	<ul style="list-style-type: none"> <li>• Original, itemized receipts or equivalent documentation.</li> </ul>	
<b>Non-Commercial Lodging (host village, colleague, etc.)</b>	<p><b>Reimbursement Only</b> Non-commercial lodging may be reimbursed after the trip is completed.</p>	<ul style="list-style-type: none"> <li>• Written documentation that includes the length of stay, associated fees, (in U.S. dollars) and signatures of both the traveler and payee.</li> </ul>	<ul style="list-style-type: none"> <li>• Must be pre-arranged and authorized by the department prior to departure.</li> </ul>

**Miscellaneous Business Expenses**

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

- Original, itemized receipts or equivalent documentation for each individual business travel expense in excess of \$50.
- Detailed description and associated business travel purpose must be documented for each individual travel expense \$50 or less.



## **RESOURCES**

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### **For Consultation**

Ohio State, Travel Office, <http://controller.osu.edu/travel/travel-home.shtm>, 614-292-9290

Ohio State University Office of Sponsored Programs, Travel Office,  
<http://osp.osu.edu/travel/index.cfm>, 614-292-2126

Ohio State, Transportation & Parking Services, <http://www.tp.osu.edu>,  
614-292-9341

### **Additional Information**

Designated Travel Agencies, <http://controller.osu.edu/travel/travel-agencies.shtm>

Mileage and Per Diem Rates, <http://controller.osu.edu/travel/travel-perdiem.shtm>

Rental Car and Hotel Information, <http://controller.osu.edu/travel/travel-rental.shtm>

U.S. Flag Air Carriers, <http://osp.osu.edu/travel/policies.cfm#t3>

### **University Travel Forms**

<http://controller.osu.edu/forms/forms.shtm#travel>

### **Office of Sponsored Programs Travel Guidelines**

<http://osp.osu.edu/travel/policies.cfm>