



OBJECTIVE

To ensure that all purchases made with a university travel card or group/extended travel card are authorized and documented, and in compliance with all applicable university policies.

POLICY

Applies to: All university personnel who make or authorize travel purchases on behalf of The Ohio State University, using a university travel card and/or group/extended travel card.

Issued: 01/1998
Revised: 03/2009
Edited: 03/2009

I. General Overview

As a large public institution, The Ohio State University is held to a high degree of public scrutiny and accountability for its business practices. Issuance of a travel card or group/extended travel card is a privilege and every reasonable effort must be made to ensure that funds are used responsibly and in a manner consistent with the university's mission, applicable laws and ethical practices. All business related purchases made with a university issued travel card or group/extended travel card must comply with The Ohio State University [Expenditure Policies](#), [Travel Policy](#) and [Human Resource Policies](#).

II. Travel Card and Group/Extended Travel Card

Card Type/Purpose	Considerations
<p>Travel Card Helps defray out-of pocket costs for university faculty and staff whose job responsibilities require frequent travel for university business.</p>	<ul style="list-style-type: none"> • Issued in an individual's name. • Used for airfare, lodging, hotel parking and allowable/documented/itemized business expenses charged to the hotel; and rental car services (through contracted agencies).
<p>Group/Extended Travel Card Used for business travel related expenses for 2 or more travelers or for an individual's travel that spans 7 or more consecutive days.</p>	<ul style="list-style-type: none"> • Issued in an individual's name. • Same privileges as Purchasing Card; however, ATM allowed. • Valid for the specific trip only.



- A. Usage is restricted to the individual named on the card.
- B. Cards can only be issued to employees of the university.
- C. Guest travel expenses must not be charged to the card.
- D. Airfare may be purchased through travel agencies, direct from airlines or Internet sites. Usage of university designated travel agency is preferred.
- E. Cards are subject to a maximum standard single transaction limit of \$1,000 and a maximum monthly spending limit of \$5,000.
 - 1. Purchases must not be split to avoid the established single transaction limit.
 - 2. On an exception basis and with proper documentation, including college/vice presidential authorization, limits above the standard may be considered.
- F. Transactions must be appropriately documented on a [Travel Card and Group/Extended Travel Card Transaction Form](#), completed in its entirety and supported by original itemized receipts or equivalent documentation.
- G. The cards cannot be used for purchases on sponsored programs administered through the Research Foundation.

III. Approval

Transactions must be approved for appropriateness and policy compliance consistent with the university's [Internal Controls Policy](#) and the college or vice presidential area's internal control structure.

IV. Card Security

- A. The person to whom the card is assigned is responsible for its security.
- B. Persons with access to the card or any documentation showing the card number should recognize the importance of protecting the account number.



V. Frequent Flyer Miles

- A. University travelers may accrue frequent flyer miles from university related travel with the following restrictions:
 - 1. In accordance with the state of Ohio Ethics Commission Rulings, these accrued miles can only be redeemed and used for university business related travel.
 - 2. If a traveler chooses to use frequent flyer miles in connection with university business travel, it is his/her responsibility to keep track of the accrual/usage for auditing purposes.
 - 3. Frequent flyer miles cannot be used to upgrade tickets.

VI. Sales Tax

- A. The university does not pay sales tax or use tax in Ohio and other states that have a sales tax exemption.
- B. Purchasers are responsible for making sure that tax is not charged, when applicable.
 - 1. If sales tax is charged in error, reasonable attempts should be made to recover the charges.
 - 2. Sales tax charges of \$10 or more must be recovered from the supplier or the individual who made the purchase.
- C. A list of the states and their sales tax status along with a Blanket Certificate of Tax Exemption are available on the Controller's web site.

VII. Record Retention Requirements

- A. The [Travel Card and Group/Extended Travel Card Transaction Form](#), required documentation, and the bank statements are the official record for card transactions and must be retained by the department consistent with the university's record retention schedule.
- B. The department is responsible for ensuring that documentation is available for review and audit.



VIII. Misuse of Card

- A. Progressive disciplinary steps for card infractions are outlined in each college/vice presidential area's internal control structure. These steps may include verbal notification, written notification, temporary suspension and/or permanent loss of privileges.
- B. Fraudulent use of cards will result in immediate revocation of the card and may result in corrective action up to and including termination and/or criminal action. In addition, the university will seek restitution for any inappropriate charge.

PROCEDURE

Applies to: All university personnel who make or authorize purchases on behalf of The Ohio State University, using a university travel card and/or group/extended travel card.

Issued: 01/1998
Revised: 03/2009
Edited: 03/2009

I. Definitions

Travel Card Holder – custodian of the travel card for his/her use in purchasing limited business related travel services.

Group/Extended Travel Card Holder – custodian of the group/extended travel card for his/her use in purchasing business related travel expenses.

Reallocator – individual responsible for moving the transaction expense from the default account to the appropriate chartfield in the financial system.

Financial System Approver – individual responsible for approving the transaction expense for policy compliance and appropriateness in the financial system.

[Travel Card and Group/Extended Travel Card Application](#) – required form to initiate request for travel card and group/extended travel card. Must be completed in full and include the signature approval of the senior fiscal officer.

[Acceptance Form](#) – required form that ensures dispute rights with the bank.

[Travel Card and Group/Extended Travel Card Transaction Form](#) – required form to document transaction information and approval.



- II. Travel Card and Group/Extended Travel Card – Application
 - A. [Travel Card and Group/Extended Travel Card Application](#) – must be completed to request a card.
 - B. [Acceptance Form](#) – must be completed by the cardholder. A fully executed copy should be retained by the department.
- III. Transaction Documentation
 - A. Purchases must be documented on the university's standard [Travel Card and Group/Extended Travel Card Transaction Form](#) completed in its entirety and supported with original itemized receipts or equivalent documentation. The applicable "T" number must be clearly noted on the transaction form.
 - B. Required documentation for travel expenses includes:
 - [Airline Tickets](#) – original, itemized receipt; eTicket; or Internet receipt/statement, showing payment made in full and method of payment
 - [Lodging](#) – original, itemized receipt
 - [Rental Cars](#) – original, itemized receipt for rental cars through contracted agencies only
 - C. If the required documentation is not available, an explanation must be recorded on the [Travel Card and Group/Extended Travel Card Transaction Form](#).
- IV. Approval
 - A. Transactions are approved for appropriateness and policy compliance on the [Travel Card and Group/Extended Travel Card Transaction Form](#) and in the financial system consistent with the university's [Internal Controls Policy](#) and the college or vice presidential area's internal control structure.
 - B. Transactions must be approved in the financial system no later than 30 days from the end of the month in which the transaction was made.
- V. Reallocation
 - A. Card activity is charged to a default account.
 - B. It is the department's responsibility to move the expenses from the default account to the appropriate chartfield by the reallocation deadline.



- C. The completed [Travel Card and Group/Extended Travel Card Transaction Form](#) and supporting documentation are required to complete the reallocation process.

VI. Cancellation of Cards

- A. If a department chooses to cancel a card prior to the card's established expiration date, a completed [Maintenance Form](#) must be sent to the PCard Office in the Purchasing Department.
- B. This cancellation process should not begin until all outstanding expenses have been reallocated.

VII. Disputes

- A. The cardholder is responsible for following up on any disputed charges.
- B. If the cardholder is unable to reach an agreement with the supplier, a formal dispute must be filed with the bank within 60 days of the transaction date.

VIII. Lost or Stolen Cards

- A. The cardholder is responsible for notifying the bank, the senior fiscal officer and the PCard Office in the Purchasing Department, if a card is lost or stolen. If suspected that the card has been stolen while on OSU property, the OSU Police Department should be contacted.
- B. The PCard Office in the Purchasing Department will issue a new card as appropriate.

IX. Bank Statements

- A. Each month the bank issues a statement to the name and address associated with the account, if transactions were made within that month. The billing cycle is from the 25th day of one month to the 24th day of the next month.
- B. Departmental procedures should be followed regarding reconciliation processes.



RESOURCES

Ohio State, [Expenditure Policies](#)

Ohio State, [PCard Office](#), 614-292-9290

Ohio State, Travel Card and Group/Extended Travel Card Reallocation Schedule,
<http://purchasing.osu.edu/pcard/calendar.asp>

Ohio State, Travel Card and Group/Extended Travel Card Acceptance Form
<http://purchasing.osu.edu/pcard/forms/forms.asp>