OBJECTIVE

To ensure efficiency and fiscal accountability for university business travel.

POLICY

Applies to: Individuals who travel on behalf of the university

Issued: 06/1987
Revised: 12/2008
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I. General Overview

A. The Ohio State University will cover the costs (prepay) or reimburse faculty, staff, students and eligible guests for reasonable and necessary expenses in connection with approved business travel on behalf of the university.

B. An individual is considered in travel status when traveling on official business for The Ohio State University whether or not expenses are to be reimbursed. An approved Application for Leave form or similar document must be on file.

C. University travelers should incur the lowest reasonable travel expenses and exercise care to avoid impropriety and/or the appearance of impropriety.

D. Prepayment or reimbursement of expenses is allowed only when payment for the expenses has not been and will not be received from a third party.

E. Some business travel expenses are eligible for prepayment and others must be reimbursed after the fact. Requirements and process details are covered in the procedures section.

F. Prepayment is the recommended process to use for travel expenses whenever possible.

G. First class tickets will not be prepaid or reimbursed by the university.

H. Cash advances can be obtained for specific circumstances. The traveler must repay the department for any advance in excess of the approved reimbursable expenses.

I. Upon completion of the trip, and within 90 days, the traveler must submit a Travel Reimbursement Form and supporting documentation to obtain reimbursement of expenses.
J. The university reserves the right to deny payment or reimbursement of travel related expenses for failure to comply with university policies and procedures.

K. If a circumstance arises that is not specifically covered in the travel policy, the most conservative course of action should be adopted or the Travel Office should be consulted for guidance.

II. Accountability

A. Business travel policies are aligned with the university’s accountable plan as required by the IRS.

B. All business related travel paid with university funds must comply with university expenditure policies, university purchasing and travel card policies and human resource policies.

C. Additional restrictions may apply to expenditures charged to sponsored projects administered by the OSU Research Foundation.

III. Authorization

A. Travel for university faculty, staff, students and guests must be approved.

   1. An individual may not approve his/her own travel request and/or travel reimbursement.

   2. Individuals who are authorized to approve travel requests and/or travel reimbursements are designated by each college and vice presidential area. Throughout this policy this approval is referenced as “designated approval authority.”

   3. Persons with designated approval authority are required to review expenditures and withhold reimbursement if there is reason to believe that the expenditure is inappropriate or extravagant.

IV. Use of Personal Funds

A. University employees are strongly encouraged not to use personal funds to pay any travel expenses on behalf of prospective faculty, staff, students, guests or colleagues.

B. It is recommended that travelers verify that planned travel is eligible for payment or reimbursement and is approved prior to making travel arrangements.
C. Travelers who choose to use personal funds to facilitate travel arrangements will not be reimbursed until after the trip occurs and the Travel Reimbursement Form has been completed and approved.

V. Travel Incentives

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 related business 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.

B. Accrual of hotel points, rental car company enticements and other inducements in connection with university related travel is prohibited.

VI. Vacation in Conjunction with Business Travel

A. 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.

B. The university will not prepay any personal expenses with the intention of being “repaid” at a later time, nor will any personal expenses be reimbursed.

VII. Group Travel

Competitive bids must be solicited for transportation and hotel expenses expected to exceed $50,000 when combined, unless purchased from the university’s designated/contracted travel agency.
VIII. Travel Expenses that will not be Prepaid or Reimbursed

- airline club memberships
- airline upgrades
- business class for flights less than 5 consecutive hours
- child-care, babysitting, house-sitting, pet-sitting/kennel charges
- commuting between home and primary work site
- costs incurred by failure to cancel travel or hotel reservations in a timely fashion
- evening or formal wear expenses
- first class tickets
- haircuts and personal grooming
- laundry and dry cleaning
- passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment
- personal entertainment expenses including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theatre movies, social activities and related incidental costs
- private car and hired driver (taxi not included)
- personal travel accident insurance premiums and/or personal travel insurance
- other expenses deemed not directly related to the business travel

IX. Exceptions

A. Requests for exceptions to the Travel Policy must be documented in writing and approved by the dean, vice president or designated approval authority.

B. Assignment of a designee for approval of policy exceptions can only be one level down from the dean or vice president.

C. Exceptions related to deans’ and vice presidents’ expenses must be approved through their established approval authority.

D. Documentation of approved exceptions must be retained in the department or college/vice presidential area along with other trip related records. A log of these exceptions must be maintained at the college/vice presidential level and will be subject to annual review by Internal Audit.
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 for authorized business travel in specific situations that would cause travelers undue financial hardship.

Group Travel - travel that is arranged for (10) or more travelers under a single travel order; competitive bid must be solicited for transportation and hotel expenses expected to exceed $50,000 when combined.

Per Diem - daily reimbursable allowance for meals and incidental expenses established by the General Services Administration (GSA).

Prepayment - advance payment for transportation expenses, conference registration and cash advances associated with business travel.

Reimbursement - payment to the traveler based on documented, reasonable and actual business travel expenses supported by itemized, original receipts where required.

“T” number - a unique number assigned by the travel system for each travel request/reimbursement. The “T” number is used as an auditing tool and must be shown on all receipts regardless of the payment method.

Travel Request Form - an electronic form generated in the travel system to document travel estimates and prepayments.

Travel Reimbursement Form - an electronic form generated in the travel system used to reimburse travel expenses. The form must be completed and signed by the traveler within (90) days of the return date of the trip.

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 should not accompany a traveler.
University Travel Card- a bank credit card issued to frequent travelers to pay for lodging, airfare and rental car services while on travel status.

II. Travel Process for University Faculty, Staff and Students

A. Travel requests must be processed prior to the trip for authorized business travel if:
   1. Prepayments are requested through the Travel Office;
   2. Travel expenses are paid on a university purchasing or travel card;
   3. There is an expectation for reimbursement of travel expenses (other than in-state transportation costs only).

B. A travel request is not required prior to the trip if the only miscellaneous expenses to be reimbursed are parking, mileage, gasoline in lieu of mileage, ferry and/or bus passes. A “T” number may be assigned after the fact through the travel system when the reimbursement is processed.

   A blanket travel request can be issued if departments choose to track and reimburse these in-state expenses.

C. Travel cash advances are authorized for specific situations that would cause undue financial hardship for business travelers. These situations are limited to:
   1. OSU students traveling on behalf of the university – 80% of the total estimated cost can be advanced.
   2. OSU faculty or staff leading a group of OSU students – 100% of the total estimated cost can be advanced.
   3. OSU faculty, staff or students traveling internationally in excess of one calendar month – 80% of the total estimated cost can be advanced.

D. Travel cash advances are processed on the travel request or by submitting an approved Cash Advance Request form to the Travel Office.
   1. The traveler must repay the department for any advance in excess of the approved reimbursable expenses.
   2. Expenses associated with the travel cash advances must be reconciled and substantiated within one month of the return date.
3. The department initiating the travel is responsible for depositing any excess funds into the appropriate departmental account.

III. Processes for Travel Expenses that can either be Prepaid or Reimbursed

A. Airfare

1. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs.

2. Airfare can be prepaid on a travel request, a university purchasing or travel card, or a purchase order.

3. Coach class or economy tickets must be purchased for domestic or international flights with flight times totaling less than 5 consecutive hours – excluding layovers. A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating.

4. A less than first class ticket (i.e. business class) may be purchased at the department’s discretion for domestic or international flights with flight times exceeding 5 consecutive hours – excluding layovers.

5. Airfare prepayments on a travel request are made through the Travel Office using the university’s designated agency.

6. An original itemized airline receipt, an e-ticket or Internet receipt/statement is required to substantiate an airfare purchase that was not prepaid through the Travel Office. The receipt must show the method of payment and indicate that payment was made. The applicable “T” number must be recorded on the receipts and entered on the Financial System Reallocation pages.

B. Rail Transportation

1. The university will prepay or reimburse rail transportation providing the cost does not exceed the cost of the least expensive airfare.

2. Prepayment can be made via a university purchasing or travel card, or a purchase order. If rail transportation is purchased on the purchasing or travel card, an original itemized rail receipt, an e-ticket or Internet receipt/statement is required. The applicable “T” number must be shown on the Purchasing Card or Travel Card receipts and entered on the Financial System Reallocation pages.
3. Reimbursement requires an original itemized receipt or equivalent payment documentation. Any receipt or documentation submitted for reimbursement must show the method of payment and indicate that payment was made.

C. Vehicle Rental

1. 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.

2. Authorized rental vehicles include entry level or the least expensive vehicle available. In certain circumstances larger vehicles may be rented with departmental approval.

3. The use of Transportation & Parking Service’s vehicle rental is encouraged whenever possible for approved automobile travel.

   a. Daily rates include Liability Insurance Supplement (LIS) and Loss Damage Waiver (LDW). Drivers should be aware of the extent of coverage (if any) provided by his/her automobile insurance company for travel that is business related.

   b. Parking fees, tolls, citations and other incidental costs associated with the vehicle usage are not covered by the rental agreement.

Details about services provided can be found on the Travel Office web site (http://travel.osu.edu) or Transportation & Parking Service’s web site (http://www.tp.osu.edu/).

D. Charter Bus Service (Transportation & Parking Services)

Usage of the university’s charter bus service is encouraged whenever possible for approved travel that requires bus transportation.

See the Travel Office web site (http://travel.osu.edu) and the Transportation & Parking Service’s web site (http://www.tp.osu.edu/) for additional information regarding this service.

E. Motor Coach Service (External Suppliers)

1. External providers for motor coach service should only be used when it is not feasible to use the university’s charter bus service.
2. The university has discount contracts with several external companies to provide motor coach services when the university’s charter bus service cannot be reasonably used. A list of these suppliers is included on the iBuy website (http://ibuy.osu.edu/).

3. An OSU purchase order is used to pay these contracted suppliers.

F. Conference Registration Fees

1. Conference registration fees can be prepaid with a university purchasing card, a convenience order, a purchase order or on the travel request for payment through Accounts Payable.

2. If the conference registration fee was not prepaid, the university will reimburse the traveler for the fees after the conference is completed. Original receipts to support the payment are required. If the conference does not provide a receipt, a cancelled check, credit card slip / statement, or documentation that the amount was paid is required for reimbursement.

3. Business related banquets or meals that are considered part of the conference can be paid with the registration fee or reimbursed as appropriate. Such meals must be deducted from the traveler’s per diem allowance. See Meals (Per Diem) for more detail.

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

IV. Travel Expenses / Reimbursements

A. Reimbursement of documented travel expenses is based on reasonable and actual expenses supported by original, itemized receipts where required.

B. Travel expenses that have been or will be reimbursed by a third party will not be paid by the university.

C. Requests for reimbursements are processed on the Travel Reimbursement Form and approved by the designated approval authority. This form and all supporting documentation must be retained in the department or college/vice presidential area.

D. Reimbursements not processed within 90 days after the trip was completed or those not issued a “T” number prior to the trip (when applicable), require exception approval from the dean, vice president or designated approval authority.
E. Travel Expenses that may be reimbursed by the university are explained below.

1. Automobile (Personally Owned)

   a. The university will reimburse mileage for a personal automobile as a primary mode of transportation providing the cost does not exceed the least expensive airfare or rental car rate or if the destination is not otherwise accessible. 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 alone.

   b. A valid driver’s license issued within the United States or Canada and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his/her personal automobile insurance company for travel that is business related.

   c. Reimbursement for usage of a personal automobile is based on the Federal Mileage Rate or the actual cost of the gasoline.

   d. Federal Mileage Rate – Federal Mileage Rates are updated annually by the U.S. General Services Administration. See the OSU Travel web site for the most current rate at [http://busops.osu.edu/travel_perdiem.php](http://busops.osu.edu/travel_perdiem.php). This reimbursement rate is inclusive of all vehicle related expenses including, but not limited to, gasoline, wear and tear, and personal auto insurance. Mileage rates are determined at the local level for gift-in-kind vehicles that are assigned to university employees. Receipts are not required.

   e. Gasoline – Travelers may opt to request reimbursement for gasoline in lieu of the federal mileage rate. In these instances original itemized receipts are required.

2. Automobile (Rental Agencies)

   a. Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of transportation or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required.
b. The university authorizes reimbursement for entry level or the least expensive vehicle available. In certain circumstances larger vehicles may be rented with departmental approval. The rental agreement must clearly show the date, the points of departure/arrival, as well as the total cost. Drivers must adhere to rental requirements and restrictions.

c. Travelers are encouraged to utilize Transportation & Parking Service’s vehicle rental for approved automobile travel. These internal services can be prepaid and do not require out of pocket costs for the traveler. In instances where this is not feasible, the university has contracted with specific rental car agencies. See the Travel Office website for more information at http://busops.osu.edu/travel_autohotel.php.

d. University contracted rental agencies offer corporate pricing discounts and supplemental Collision Damage Waiver (CDW) and Lost Damage Waiver (LDW) insurance packages at no additional cost. The university will not reimburse any other type of supplemental insurance.

e. The university’s corporate discount number must be provided to the agency when the reservation is made to access the pricing discounts and insurance package. Parking fees, tolls and other incidental costs associated with the vehicle usage are not covered by the rental agreement. See the Travel Office website for more information at http://busops.osu.edu/travel.php.

f. If it is not feasible for the traveler to use Transportation & Parking Service’s vehicle rental or one of the contracted rental car agencies, a written explanation for the agency of choice must be provided. The university strongly encourages travelers to purchase CDW and LDW coverage. These insurance packages are not included with the rental vehicle. This supplemental insurance protects the university and the driver. The university will reimburse the cost of CDW and LDW coverage – all other insurance reimbursements will be denied.

g. Gasoline purchased for rental cars may be reimbursed; original itemized receipts are required.

3. Lodging (Commercial)

a. The cost of overnight lodging (room rate and tax only) will be reimbursed if the authorized travel is 45 miles or more from the traveler’s home or primary work site. Original receipts are required.
b. The university will reimburse lodging expenses at reasonable, single occupancy or standard business room rates. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate.

c. Only single room rates are authorized for payment or reimbursement unless the second party is representing the university in an authorized capacity. If reimbursement for a second person is requested, supporting documentation including the single room rate, the second person’s name and “T” number must be noted.

4. Lodging (Non-Commercial)

a. Occasionally, accommodations from non-traditional providers (e.g. a host village, colleague etc.) may be required. Fees must be pre-arranged and authorized by the department prior to departure. Written documentation that includes the length of stay, associated fees (in US dollars) and signatures of both the traveler and the payee must be included.

b. Alternate payments, such as complimentary gifts and meals, to compensate the traveler’s family or friends for lodging and/or expenses claimed by a traveler for stays in his/her alternate residence, are not reimbursable.

5. Meals (Per Diem)

a. Per diem allowances are reimbursable for in-state overnight travel or out-of state travel that is 45 miles or more from the traveler’s home or primary work site. Per diem for in-state travel that is not an overnight stay may be reimbursed through the payroll system (taxable income) with dean, vice president or designee approval.

b. University per diem rates are based on the “Federal Meal and Incidental Per Diem Rates,” that vary by city location. In addition to meals these rates include incidental expenses such as service tips (i.e. meal, housekeeping, porters etc.). Incidental expenses, unless specifically cited in this policy, will not be reimbursed.

c. Per diem reimbursements are based on departure and return times over the entire 24-hour day and prorated accordingly. The per diem allowance based on departure and arrival time from and to the traveler’s home or primary work site follows.
d. If a meal is served on the plane, included in a conference registration fee, built into the standard, single hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed. The maximum allowable deduction for these meals is based on the percentage of per diem: (25% - breakfast; 25% - lunch and 50% - dinner) for the applicable city location.

e. Receipts are not required for per diem allowances. Per Diem allowances are reimbursed after the trip is completed.

6. Actual Meals (in Lieu of Per Diem)

a. If a per diem allowance is not paid, meals purchased while in travel status may be reimbursed. The maximum allowable reimbursement is: 25% of the applicable per diem for breakfast; 25% for lunch; and, 50% for dinner. Receipts are required.

b. Meals cannot be reimbursed if the meal was already included as part of the travel costs (e.g. meal is served on the plane, included in a conference registration fee, built into the standard, single hotel room rate or replaced by a legitimate business meal).

7. Business Meals

The university may reimburse expenses for properly documented business meals while on travel status. Expenses must be documented on the Travel Reimbursement Form. See the university’s Expenditure Policies for detailed information and / or restrictions.

V. Miscellaneous Costs that may be Reimbursed

A. Business Expenses

Business expenses including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status can be reimbursed. Original itemized receipts are required.
B. Parking

Original itemized receipts are required for parking fees (including airport parking) totaling $25.00 or more. The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

C. Telephone Calls

1. Business telephone calls placed while on travel status can be reimbursed.

2. Two personal telephone calls may be reimbursed if the traveler is on authorized travel status for more than one week (7 calendar days).

3. Original itemized receipts are required for reimbursement of business and personal calls described above.

D. Tolls

Original itemized receipts are required for tolls totaling $25.00 or more.

E. Other Transportation

Original itemized receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation if costs are $25.00 or more for each occurrence.

F. Visa, Passport Fees and Immunizations

If required for international travel, reimbursement for these items is left to the discretion of the designated approval authority. If reimbursement is approved, original itemized receipts are required.
VI. Travel Expenses for Guests of the University

A. Travel expenses for spouses, companions, dependents or other family members of university faculty and staff are not eligible to be prepaid or reimbursed unless the individual has a bona fide university purpose for engaging in the travel or attending the event. Such travel is generally limited to deans, vice presidents and other senior officers, and should occur infrequently.

B. University travel and expenditure policies 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.

1. Travel expenses for guests can only be prepaid through the Travel Office, not by university purchasing or travel cards. A travel request must be processed prior to the trip.

2. A travel request is not required prior to the trip if travel expenses are to be reimbursed as opposed to prepaid; however, a “T” number must be created in the travel system after the fact in order for a reimbursement to be processed.

RESOURCES

For Consultation
The Ohio State University, Travel Office, http://busops.osu.edu/travel.php, 614-292-9290
The Ohio State University, Transportation & Parking Services, http://www.tp.osu.edu, 614-292-9341

Additional Information
Rental Car and Hotel Discount Information, http://busops.osu.edu/travel_autohotel.php

For Forms
Special Handling Reimbursement Form http://busops.osu.edu/travelforms/special_handling_form.pdf
Travel Order Worksheet http://busops.osu.edu/travelforms/order_worksheet.pdf