



Applies to:

Responsible Office

Business and Finance

POLICY STATEMENT

It is Central Ohio Technical College's policy to support travel expenses incurred on behalf of the college. Employees are expected to use prudent judgment when incurring these expenses to ensure efficiency and promote fiscal accountability. 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.

The college acknowledges that every travel expense cannot be defined and quantified; therefore, the college relies on the professional judgment of the employee. Employees who substantially deviate from the policy should be prepared to provide a reasonable explanation to the Vice President of Business and Finance.

Purpose of the Policy

To provide travelers and approvers with specific procedures to ensure efficiency and fiscal accountability for college business travel expenditures. To ensure that all college-funded purchases are authorized and in compliance with applicable federal, state, and local laws and regulations, as well as college rules and policies.

Definitions

Term	Definition
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, college board and advisory group members, volunteers, etc.) who are not college employees, and who have a bona fide business reason to travel on behalf of the college.
Local travel	Travel which occurs inside the city limits of Newark or within a 45-mile radius of a main job location.
Main job location	The primary location/campus(es) where the majority of work time is spent as defined in the traveler's job responsibilities. For full-time faculty, this will be the full-time home campus.
Mileage reimbursement rate	Rate per mile reimbursable for business travel in a personal vehicle. The rate is determined annually by the Internal Revenue Service (IRS).
Non-local or overnight travel	Travel that occurs outside of a 45-mile radius of a main job location. Preapproval is required for overnight travel.
PCard	Bank-issued credit card that serves as the college procurement card.
Per diem	Daily allowance for meals and incidental expenses (including tips and gratuities) published by the General Services Administration (GSA) 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.
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.
Residence	The primary residence where the traveler lives, regardless of other legal or mailing addresses.
Travel card	Bank-issued payment card issued in the traveler's name for the purpose of specific approved travel.
Travel expenses	Expenditures that are reasonable and necessary to accomplish the official college business purpose of a trip.
Traveler	Individual who travels for business on behalf of the college.

Applies to:**Policy Details**

- I. The college will pay for reasonable and necessary expenses incurred by faculty, staff, students and **eligible guests** for authorized business travel on behalf of the college.
- II. **Travel expenses** for spouses, partners, children and guests of college employees will not be paid for by the college unless they are eligible guests as defined above and approved in advance by the Vice President of Business and Finance.
- III. An individual's daily commute to and from their **residence** and regular or main job location is not considered in travel status and therefore not eligible for travel/mileage expense payments.
- IV. **Travelers** must incur the lowest reasonable travel expenses that meet business need and exercise care to avoid inpropriety and/or the appearance of inpropriety.
- V. The college will not prepay or reimburse travel expenses that are or will be paid for or reimbursed to the traveler by a third party.
- VI. All travel expenses paid with college funds must comply with all college policies, with special attention to the Expenditures policy, **PCard** policy, Purchasing policy, and with state and federal laws, with special attention to the Ohio Ethics Law.
- VII. The college will not make any payment for or reimburse for first-class airfare.

PROCEDURE

- I. Submission requirements
 - A. Travelers must submit the Travel Authorization/Reimbursement Request form to the employee's supervisor for review and approval prior to travel and again after returning from the trip. Total expenditures should be entered in detail on the Travel Authorization/Reimbursement Request form.
 - B. If choosing to drive when it is possible that it may be more economical to fly, then a drive versus fly **cost comparison** and a personal vehicle mileage versus rental vehicle cost comparison should be completed and submitted for approval along with the authorization form. Only the cost of the least expensive option will be reimbursed.
 - C. All required receipts for expenses listed on the Travel Authorization/Reimbursement Request form must be attached to the approved form when submitted for reimbursement and **travel card** reconciliation. Documentary evidence in the form of an original receipt or a paid bill is required for expenses such as lodging, air transportation, car rental, etc. In addition, a receipt is required for miscellaneous expenses in excess of \$5.00.
- II. **Local travel**
 - A. Local travel (travel within a 45-mile radius of the campus) does not qualify for reimbursement for overnight or meal expenses. Occasionally, exceptions may be made under this policy for special circumstance as determined by the traveler's Unit Budget Manager. For example, when travel is in conjunction with a business meeting which includes a meal, this is considered an allowable expense. Documentation should be included with the reimbursement form and should include a business purpose, names of attendees and itemized receipt. Meal amounts should not exceed the GSA per diem amount for the location of the business meeting.
 - B. Reimbursement requests for local travel must be on a Local Travel Reimbursement form and submitted to the Accounting Office within 30 days of the travel.
- III. **Non-local or overnight travel**
 - A. Prior to any trip, the traveler must submit an approved Travel Authorization/Reimbursement Request form to the Purchasing Office. Estimated costs, supporting documentation, general ledger account information (budget), and the business purpose associated with the business travel must be included.
 - B. If requesting a travel card, the approved Travel Authorization form must be submitted to the Purchasing Office at least two weeks prior to departure so that a card can be ordered and delivered to the traveler.

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- C. Non-local or overnight travel must be submitted on an approved Travel Authorization/Reimbursement Request form prior to any expenses taking place.
- D. After the completion of the trip, travelers must complete in detail the expense portion of the Travel Authorization/Reimbursement Request form, attach all supporting documentation, and submit to the Accounting Office within 30 days of the return date.
- IV. Advances (Travel cards)
 - A. Advances are available for employees in the form of a travel card for up to 100% of the total cost of the trip with an approved Travel Authorization/Reimbursement Request form. It is the responsibility of the traveler to track all expenses and obtain itemized receipts for all transactions.
 - B. In general, advances for an additional trip will not be made until settlement of a previous trip occurs.
- V. Air travel
 - A. Transportation connected with business travel should be purchased at the lowest reasonable coach/economy fare that meets the business needs of the college.
 - B. First-class airfare, seating upgrades or pre-boarding options must not be purchased with college resources and will not be reimbursed.
 - C. Travelers may make their own reservations using their assigned travel card or using personal funds and request reimbursement when the trip is complete, provided the appropriate preapproval was obtained.
 - D. There are substantial discounts for 14, 21, and 30-day advance purchase of airfare. Therefore, employees are encouraged to take advantage of this opportunity. Travelers are encouraged to utilize the lowest possible airfare and book with as much lead time as possible due to the fluidity of airfare costs.
 - E. Upon return, an original receipt or ticket with the total price listed is required for the reconciliation process.
 - F. Travelers may accrue frequent flyer miles for college-related travel. In accordance with the State of Ohio Ethics Commission rulings, these accrued miles must be used for college-related business travel. If a traveler chooses to use frequent flyer miles in connection with college business, it is their responsibility to keep track of the accrual/usage for auditing purposes. Accrual of hotel points, rental car company enticements and other inducements in connection with college-related travel is prohibited.
- VI. Mileage reimbursement
 - A. The IRS considers mileage or other transportation expenses that are incurred for travel between an employee's home and the workplace to be personal commuting expenses.
 - B. The following summaries describe when and how much mileage is allowed (above personal commuting expenses):
 1. Staff and full-time faculty traveling to regular or main job (home campus for full-time faculty): No mileage reimbursement (commuter miles).
 2. Staff and full-time faculty traveling to a temporary work location that is not their regular or **main job location** then returning home: Eligible miles from home to temporary location and back to home only.
 3. Staff and full-time faculty traveling to a temporary location that is not their regular or main job location and then traveling in to their regular or main job location: All miles eligible except the return to home mileage (commuter).
 4. Staff and full-time faculty traveling to regular or main job location and then to a temporary work location: Only miles between regular or main job location to temporary location and home are eligible.
 5. Remote and hybrid staff and full-time faculty: Not eligible for mileage reimbursement when traveling to campus.
 6. Part-time faculty with no regular or main office: In this case, the location of your first business contact is considered your office. Mileage between your home and this first contact are not eligible (commuter). Mileage between your last business contact and your home are also not eligible (commuter). Mileage from going from one work location to another work location on the same day is eligible.
 - C. When multiple individuals are traveling to a common destination, an effort should be made to carpool.
 - D. The use of personal automobiles when used for college business will be reimbursed at the IRS-approved rate per mile, plus tolls and parking. The mileage reimbursement rate includes all vehicle-related expenses (e.g.,

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depreciation of original vehicle costs; gasoline and oil; maintenance, accessories, parts, and tires; personal auto insurance; and state and federal taxes).

- E. Employees are required to have appropriate public liability and property damage coverage for their automobile before it is used on college business.
- F. Mileage must be documented with enough detail to support mileage reimbursement (e.g., address to address record mileage log, MapQuest driving directions, etc.)
- G. Approving supervisors are responsible for ensuring the accuracy of all mileage claimed for reimbursement.

VII. Registration

- A. For local travel, registration may be prepaid using a campus PCard, requisition/purchase order, or may be processed as a reimbursement.
- B. For non-local or overnight travel, registration may be prepaid provided the appropriate preapproval was obtained. Traveler may prepay using the assigned travel card (preferred method), using a campus PCard or may be done as a reimbursement after attendance. Receipt of payment must be obtained regardless of pre-payment selection.
- C. 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.
- D. 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 college.

VIII. Rental vehicles

- A. Travelers are required to procure rental car services from the contracted rental car agencies with whom the college has sourcing agreements, except under limited circumstances when procurement of rental car services from a non-contracted agency is justifiably necessary. Contact Purchasing Office staff for contracted rental agency information.
- B. Payment for rental vehicles used 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 to 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.
- C. Direct billing of rental charges to the campus is not permissible. Most car rental companies require the individual renting the automobile to have a credit card in their name, so a travel card is recommended in such cases. A traveler may use his/her own credit card and request reimbursement once the trip is complete.
- D. In approved circumstances where rental is approved outside the contracted agency, Damage Waiver, Collision Damage Waiver, or Loss Damage Waiver (DW/CDW.LDW) and liability insurance coverage are required. The college will not reimburse any other type of supplemental insurance.

IX. Miscellaneous expenses

- A. Miscellaneous expenses incurred in connection with travel not covered under a defined section of this policy (such as ground transportation, baggage fees, internet) may be reimbursable expenses. Original receipts are required and an effort should be made to keep expenses (including tips and gratuities) at a reasonable level.

X. Meals

- A. Reasonable meal expenses, including taxes and tips, up to the allowable per diem rate when incurred in connection with overnight travel are payable or reimbursable as a business expense.
- B. Employees may use either the standard GSA per diem meal rate requiring no receipts or use a travel card requiring itemized (line item) receipts for all meal expenses, not to exceed the per diem rate. Travelers may not use both methods within one trip. Handwritten restaurant check stubs and non-itemized receipts are not acceptable unless approved by the Accounting Department.
- C. If actual meal expenses exceed the GSA per diem amount for that meal, the overage is deducted from the traveler's post-travel reimbursement amount. If no reimbursement is due, the traveler will be invoiced for the overage amounts.

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- D. Travelers may be paid at 100% of the per diem allowance for the applicable city location. The breakdown for per diem meals as well as for first and last day of travel is outlined in the Meals & Incidentals (M&IE) Rates and Breakdown section of the GSA website.
- E. If a meal is 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.
- F. Per diem allowances are reimbursed after the trip is completed.
- G. It is the college's policy not to reimburse employees for alcohol consumption.
- XI. **Lodging**
 - A. The college will permit payment of lodging expenses at reasonable single occupancy or standard business room rates and only if the authorized travel is 45 miles or more from the traveler's residence or regular or main job location.
 - B. Lodging accommodations are made by the traveler who may choose to obtain a travel card or use a personal credit card to guarantee the reservation.
 - C. 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) as designated by the GSA. If the lodging expense is more than two times the federal lodging rate (not including taxes and additional surcharges) and is not a conference rate, additional justification is required.
 - D. An itemized receipt from the hotel is required for reconciliation.
- XII. **Personal travel** in conjunction with business travel
 - A. Business travel must be the primary purpose for all travel paid with college funds.
 - B. Personal travel must be documented within the submitted documentation to delineate business travel dates and times from personal travel dates and times to ensure that no personal expenses are paid or reimbursed by the college.
 - 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 personal expenses with personal funds.
 - D. 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., flying versus driving). The cost comparison must be completed at the time of booking airfare or at the time of the travel request if driving.
- XIII. **Companion travel**
 - A. Individuals accompanying employees on business travel must travel at their own expense unless their attendance is required as a participant in recruiting, fundraising or promotion of the college, and there is an approved business purpose.
- XIV. **Travel insurance**
 - A. The cost of personal travel insurance will not be paid by the college.
- XV. **Policy violations**
 - A. The college acknowledges that every travel expense cannot be defined and quantified; therefore, the college relies on the professional judgment of the employee. Employees who substantially deviate from the policy should be prepared to provide a reasonable explanation to the Vice President of Business and Finance.
 - B. The college may enforce corrective action, up to and including termination, in accordance with applicable policies or rules.
 - C. The college may refrain from reimbursing the traveler.
 - D. The college may seek restitution, as appropriate.
 - E. Criminal charges may be filed, as appropriate.

Responsibilities



Travel, 3.1.10

College Policy

Applies to:

Position or Office	Responsibilities
Accounting Office	<ol style="list-style-type: none">1. Review post-travel expenditures for adherence to policy.2. Process employee reimbursements or moneys owed back to the college by the traveler.
Approver	<ol style="list-style-type: none">1. Approve Travel Authorization/Reimbursement Request form prior to business travel as appropriate.2. Approve total travel expenditures when a traveler returns.
Purchasing Office	<ol style="list-style-type: none">1. Review approved Travel Authorization/Reimbursement Request forms, estimated costs, supporting documentation, general ledger account information (budget), and the business purpose associated with the business travel.2. Order and distribute requested travel cards to travelers.3. Maintain rental vehicle agency contract information.
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 a Travel Authorization/Reimbursement Request form to the employee's supervisor for review and approval prior to travel and again after returning from the trip.4. Procure rental car services from the college's contracted rental car agencies.5. Track accrual/usage of frequent flyer miles for audit purposes.6. When personal travel is in conjunction with business travel, document personal travel to delineate business travel dates and times from personal travel dates and times.
Vice President of Business and Finance	<ol style="list-style-type: none">1. Approve or deny deviations from the policy.2. Approve or deny eligible guest travelers.

Resources

Travel Authorization/Reimbursement Request form (available on the Purchasing, Receiving and Travel website)
Mileage Reimbursement form
GAS Website <https://www.gsa.gov/travel>

All forms are located on the Business and Finance Documents webpage.

Contacts

Subject	Office	Telephone	E-mail/URL
General policy questions	Purchasing Office	740-366-9233	Sibert.13@osu.edu
Accounts Payable/Accounting questions	Accounting Office	740-364-9694	Willey.53@mail.cotc.edu

History

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