

Policy Analysis: Expenditures #4.11- 01/2010

Policy Objective:

To ensure that expenditure decisions are consistent with the university's mission, applicable law and ethical practice.

Applies To:

Any person who spends, uses or benefits from university funds

Explicit Policy Requirements: (Items for which non-compliance will result in a policy Exception):

The following items are explicitly defined in the policy and should be considered as policy requirements; items which if not followed, will result in policy "exceptions."

Ref #	Description	Page	Para
1	<ul style="list-style-type: none">Every expenditure transaction must be supported by a documented business purpose.	1	I.C.
2	<ul style="list-style-type: none">All colleges and vice presidential units are required to maintain a current Delegation of Signature Authority document, which is to be updated at least on an annual basis and is subject to dean/vice presidential approval	2	IV.B.
3	<ul style="list-style-type: none">Vice Presidents' expenses are approved by the office of the President or designated Senior Vice President, as appropriate.Deans' expenses are approved by the Office of Academic Affairs or designee.	3	IV.C. & D.
4	<ul style="list-style-type: none">Deans and vice presidents have the authority to approve, on an occasional, non-recurring basis, university expenditure policy exceptions. Some examples include:<ol style="list-style-type: none">Exceptions to the dollar limits on alcohol purchasesExceptions to the dollar limits on business mealsExceptions to the requirement to obtain original itemized receipts.	3	V.B
5	<ul style="list-style-type: none">All exceptions must be documented and maintained in a log which includes the purpose and rationale for granting the exception.	3	V.C.
6	<ul style="list-style-type: none">Policy exceptions related to dean expenses must be approved by the office of Academic Affairs. Policy exceptions for vice presidents must be approved by the Office of the President.	3	V.D.
7	<ul style="list-style-type: none">The university is exempt from paying State of Ohio Sales Tax. When employees purchase items on behalf of the university from personal funds, they usually are required to pay the sales tax. The employee may be reimbursed for the cost of the item as well as the sales tax, but the university has expended approximately 6% more for the item because of the sales tax. For this reason, personal reimbursements	3	VI.

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	should be minimized.		
8	<ul style="list-style-type: none"> • As a general rule, meal and entertainment expenses for spouses, partners, children, and guests of university employees should not be charged to university funds. • Exceptions to this general rule include: <ol style="list-style-type: none"> 1. Attendance at employee recognition events 2. Participation in recruiting, fundraising, promotion of the university and entertainment of guests of the university, provided that the individual has a bona fide university purpose for attending the event (refer to Procedure sections II. Recruiting and VIII Entertainment). 3. Attendance at football bowl games and NCAA tournament games as a member of the university's "official party", as defined under bowl or NCAA rules. 	4	VII.A.
9	<ul style="list-style-type: none"> • Expenditures for spouses, partners and guests require written documentation of business purpose and approval by the dean or vice president. 	4	VII.C.
10	<ul style="list-style-type: none"> • Alcohol purchases must be charged to discretionary funds and must have documented approval (e.g. signature or direct e-mail) of dean or vice president. This approval also certifies that the fund used is a discretionary account. 	4	I.D.
11	<ul style="list-style-type: none"> • Alcohol may also be purchased with funds from conference (earnings) fund, if the reception, meal or similar event is included in the registration fee paid by the attendees. 	4	I.E.
12	<ul style="list-style-type: none"> • Amounts expended for the purchase of alcohol must be reasonable. For purposes of this policy, reasonable is defined as no more than \$20 per person (excluding taxes and tip). 	5	I.F.
13	<ul style="list-style-type: none"> • Alcohol purchased for resale by areas with liquor permits (Unions, Golf Course, Fawcett Center, and Blackwell Inn) or for medical or research use is not subject to above rules. 	5	I.F.
14	<ul style="list-style-type: none"> • The university will reimburse recruiting expenses incurred by university personnel, the person being recruited and other appropriate individuals. • Recruiting expenses must be reasonable, prudent and commensurate to the position being recruited. • Receipts are required for reimbursement of all recruiting expenses. 	5	II.
15	<ul style="list-style-type: none"> • IRS rules require documentation of the time, date, place, business purpose and attendees at the meal. 	5	II.E.1.
16	<ul style="list-style-type: none"> • Tips for business meals are allowed. The tip must be reasonable, not to exceed 20% of the total bill. 	5	II.E.2.
17	<ul style="list-style-type: none"> • Under this policy, expenditure amounts for meals (<u>including</u> alcohol and <u>excluding</u> taxes and tip) will be deemed reasonable if they do not exceed three times the current federal per-diem rate for that city, pro-rated 25% for breakfast; 25% for lunch; 50% for dinner. 	6	II.E.4.
18	<ul style="list-style-type: none"> • Meal and entertainment expenses in excess of \$200 a person require 	6	II.F.3

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	documented pre-approval by the dean or vice president.		
19	<ul style="list-style-type: none"> • The university recognizes the contributions of its employees in achieving its overall mission and encourages departments to acknowledge these contributions through programs developed for employee recognition. • Such programs include formal award programs, appreciation of service programs and other miscellaneous expenditures as follows: <ol style="list-style-type: none"> 1. Formal Award Programs <ol style="list-style-type: none"> a. Award programs may exist at a university wide level or at the unit or department level. Documentation of each award program should include: <ul style="list-style-type: none"> ▪ Purpose ▪ Eligibility ▪ Frequency ▪ Nature of award (cash or non-cash) ▪ Amount of award ▪ Related events (luncheons, etc.) ▪ Approval of dean or vice president b. Awards may be given, in accordance with the <u>Office of Human Resources Rewards and Recognition Policy</u> c. All cash awards, regardless of amount, and non-cash awards greater than \$100 represent taxable income to the individual. The \$100 limit for non-cash awards applies to the total value of all non-cash awards provided to an employee during a calendar year. d. Taxable awards must be reported to Human Resources/Payroll for income reporting and withholding. Gift certificates and internal orders (100W's) are non-cash awards (non-taxable up to \$100) if they cannot be converted into cash. Stored value debit cards, such as VISA cards, are considered to be cash and not qualify as gift certificates under this policy. e. Special IRS rules apply to non-cash awards for length of service and safety achievement. Contact the university tax manager in the Office of the Controller for further details. 	6	III.
20	<ul style="list-style-type: none"> • It is appropriate to occasionally recognize an individual employee or group of employees for extraordinary performance relating to their current position, or to recognize and honor service when an employee departs the university by resignation or retirement. • Expenditures related to such recognition events should be limited to those which are work related and should not include those events which are of a personal nature such as birthdays, wedding or baby showers, etc. • Expenditures for work related recognition events may be made at the discretion of the dean or vice president and should be reasonable in light of the particular situation. 	8	III.B.2.

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	<ul style="list-style-type: none"> • Gifts given in conjunction with appreciation of service programs are subject to the same IRS rules as awards. 		
21	<ul style="list-style-type: none"> • Miscellaneous Expenditures for Employees – The university may offer acknowledgement/support (not to exceed \$100) to its employees in the event of: <ul style="list-style-type: none"> • The birth or adoption of a child • A death of an immediate family member as defined by the <u>Office of Human Resources Family and Medical Leave Policy</u>. • Injury or illness of an employee or his/her immediate family member. • The acknowledgement may include flowers, a fruit basket or other non-cash items and should be initiated at the department level to avoid duplication. • In the case of death, if so requested by the family, a charitable contribution may be substituted and made to only named, not-for-profit charities with a public service mission. • The above mentioned expressions of acknowledgement/support are considered de minimis fringe benefits from an IRS perspective , and therefore, do not represent taxable income to the employee. 	8	III.B.3.
22	<ul style="list-style-type: none"> • Meals – The university may pay for properly documented meal expenses that fall into one of the categories of: overnight travel meals (refer to Travel Policy #2.11); business meals; university functions; non-university functions. • Reasonable tips, not to exceed 20% of the total bill, are allowed. • Alcohol may be reimbursed in accordance with this policy (refer to Procedure section I. Alcohol). 	9	IV.A.
23	<ul style="list-style-type: none"> • Business Meals – The university may pay or reimburse properly documented meals whose primary purpose is a business discussion. • To qualify as a business meal under this policy, the attendees must include at least one non-university employee whose presence is necessary to the business discussion. Meetings attended solely by university employees and gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals. • Expenses may be incurred only for those individuals whose presence is necessary to the business discussion. • The university will not pay or reimburse business meal expenses that lack documentation or a clear business purpose. • IRS rules on substantiation of business expenses require the following documentation: <ol style="list-style-type: none"> a. Original, itemized receipt b. Time, date, place of meal c. Business purpose d. List of attendees 	9	IV.D.
24	<ul style="list-style-type: none"> • Documentation requirements apply to all on-campus or off-campus business meals, regardless of payment method. Accordingly, all on-campus dining facilities (including Faculty Club) require this 	10	IV.D.6.

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	documentation for all meals charged to departmental funds.		
25	<ul style="list-style-type: none"> Any deviation from this policy requires documented pre-approval by the dean or vice president. 	10	IV.D.7 & 8.
26	<ul style="list-style-type: none"> University Functions – University funds may be used to provide food at a seminar, retreat, workshop, orientation or other university function. Invoices, payment requests or procurement card receipts for these expenditures must include a brief description of the business purpose of the gathering and list of attendees. Under this policy, the university may provide food and/or refreshments at board meetings, meetings with external stakeholders (alumni, state government, community groups, etc.), activities involving volunteers, and activities in which a majority of the participants are students. 	10	IV.F.1 & 2.
27	<ul style="list-style-type: none"> Provision of food to gatherings of university employees on a daily, weekly, monthly or similar recurring basis, or payment for meals associated with one-on-one meetings of university employees, are not considered to be an appropriate use of university funds. However, food may be provided at meetings of university employees on an occasional basis. For example, it may be appropriate to provide food at a “working” breakfast, lunch or dinner particularly when the employees are giving up personal time to conduct university business. Expenditures should be limited to food and non-alcoholic beverages, and a formal business discussion must be the primary purpose for the gathering. Where possible, deans or vice presidents should use discretionary funds to pay for meals provided to groups of university employees. 	11	IV.F.3.
28	<ul style="list-style-type: none"> Non-University Functions – University funds may be used to pay for registration fees for conferences, seminars or other meetings that provide lunch and/or refreshments during the program. However, if a <u>non-overnight</u> program specifies that lunch is “on your own”; the university will not pay for or reimburse that meal. 	11	IV.G.
29	<ul style="list-style-type: none"> Professional Membership Dues & Subscriptions – The university may pay for membership dues to professional organizations and subscriptions to professional journals or newspapers if they are appropriate for the individual’s position and duties and if the membership or subscription benefits the university. Life memberships in a professional organization may be purchased, at the discretion of the dean/vice president, if is anticipated that the overall cost will be less than the cost of annual memberships over the employees anticipated tenure at the university. Departmental coordination of subscriptions is encouraged to avoid duplication. Union dues will not be paid by the university. 	11	V.
30	<ul style="list-style-type: none"> Long-distance personal calls on university office telephones are prohibited. University-provided telephones are intended for business use only. If an employee needs to make personal long-distance calls on 	12	VI.A.1.

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	an office telephone, he/she should obtain a personal authorization code from UNITS, which will allow the employee to be billed directly for these calls.		
31	<ul style="list-style-type: none"> Employees are not to be reimbursed for business calls on personal cellular phones except where permissible when on travel status per the university's <u>travel policy</u>. 	12	VI.A.2.
32	<ul style="list-style-type: none"> At the discretion of the employee's department, the university may provide cellular phone service for employees whose duties and responsibilities require continuous wireless access to telephone service. The three options available for providing cell phone service are: <p>Cellular Phone Option 1: University-Paid Service, Restricted to Business Use</p> <ol style="list-style-type: none"> Under this option, University-paid cell phone service is intended only for business use. Employees are required to certify, on a monthly or quarterly basis, that all calls made on the phone are for business purposes. For purposes of this policy, personal use of a university cellular phone of up to 10 minutes per month is considered "de minimis" and is not a violation of the business-only policy. Personal use of university cellular phones for more than the "de minimis" amount per month is prohibited. In accordance with IRS documentation requirements, departments must retain cellular phone bills and be able to distinguish between business and personal use. This option is not available for PDAs <p>Cellular Phone Option 2: Taxable Allowance</p> <ol style="list-style-type: none"> Departments may offer a taxable allowance, which is processed as additional pay in the HR system, for cellular phone service. Under this option, amounts paid to the employee for cellular phone service will be reported as taxable income on the employee's W-2 form. No record keeping of business and personal use is required. This option may also be used for PDAs. <p>Cellular Phone Option 3: Taxable Fringe Benefit</p> <ol style="list-style-type: none"> Departments may pay a cell phone provider directly for phone service and record the payment in the HR system as a taxable fringe benefit to the employee. Under this option, the actual cost of the service is reported as taxable income on the employee's W-2 form No record keeping of business and personal use is required. This option may also be used for PDAs. 	12 14	VI.A.3. VI. C, D, &E.

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33	<ul style="list-style-type: none"> The appropriate level of cellular phone service or a taxable cell phone allowance is determined by the department based on university needs, the employee's duties and available funding. Departments should review the service plans and allowances provided to employees on an annual basis to ensure that plan minutes and allowance amounts are reasonable compared with actual business use. 	13	VI.A.4.
34	<ul style="list-style-type: none"> The employing unit must maintain records of cell phone allowances. The <u>Request for Cell Phone/Internet Allowance or taxable Fringe Benefit</u> template may be used for this purpose or equivalent documentation is also acceptable. 	13	VI.A.5
35	<ul style="list-style-type: none"> Use of university cellular phone while operating a motor vehicle is prohibited. 	13	VI.A.6.
36	<ul style="list-style-type: none"> At the discretion of the employee's department, the University may provide a personal digital assistant (PDA) device, such as a BlackBerry, for employees whose duties and responsibilities require access to wireless data service. Due to the practical limitations of documenting business vs. personal use of these devices, any payments related to the cost of the service must be processed as a taxable allowance or a taxable fringe benefit to the employee. The two options available for providing this service are: <p>Option 2: Taxable Allowance</p> <ol style="list-style-type: none"> Departments may offer a taxable allowance, which is processed as additional pay in the HR system, for cellular phone service. Under this option, amounts paid to the employee for cellular phone service will be reported as taxable income on the employee's W-2 form. No record keeping of business and personal use is required. <i>This option may also be used for PDAs.</i> <p>Option 3: Taxable Fringe Benefit</p> <ol style="list-style-type: none"> Departments may pay a cell phone provider directly for phone service and record the payment in the HR system as a taxable fringe benefit to the employee. Under this option, the actual cost of the service is reported as taxable income on the employee's W-2 form No record keeping of business and personal use is required. <i>This option may also be used for PDAs.</i> 	13 14	VI.A.7. VI. D &E.
37	<ul style="list-style-type: none"> University cellular phones and PDAs are university property that must be tagged, tracked and inventoried. They must be returned upon termination of employment with the university. If the cell phone or PDA is not returned, the cost of the devices will be reported as taxable income on the employee's W-2 form. 	13	VI.A.8.

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38	<ul style="list-style-type: none"> The Office of Information and Technology – Telecommunications and Networking (formerly known as UNITS) is the university’s preferred provider of cellular phone service, therefore, cellular phone service for employees should be provided through OIT-TN or a service provider affiliated with OIT – Telecommunications and Networking. 	13	VI.B.1.
39	<ul style="list-style-type: none"> Wireless communication services may be purchased from outside vendors if required services are not currently offered by OIT-TN or if the department can document a valid business reason for using an outside vendor. The cost of cellular telephone plans purchased from outside vendors should not exceed the cost of comparable service plans provided by OIT-TN. 	13	VI.B.2.
40	<ul style="list-style-type: none"> Use of university procurement cards to pay for cellular phone equipment and services is prohibited. 	13	VI.B.3.
41	<ul style="list-style-type: none"> Off-Campus Internet Service – The university may provide for payment of university employees’ home and off-campus Internet service connection subscription costs when appropriate to support university business and where funding is available. An Internet connection allowance may be provided for an employee whose duties and responsibilities require Internet access while off-campus, outside normal business hours and locations, or from home. The appropriate level of internet service or a taxable internet allowance is determined by the department based on university needs, the employee’s duties and available funding. Departments should review the service plans and allowances provided to employees on an annual basis to ensure that allowance amounts are reasonable compared with actual business use. 	15	VII.A.1, 2, & 3.
42	<ul style="list-style-type: none"> The two options available for providing internet service are: <p>Off-Campus Internet Service Option 1: Taxable Allowance</p> <ol style="list-style-type: none"> Departments may offer a taxable allowance, which is processed as additional pay in the HR system, for internet service. Employees who receive a taxable allowance to obtain off-campus internet service must subscribe directly with Internet service providers and pay the providers directly. Under this option, amounts paid to the employee for off-campus internet service will be reported as taxable income on the employee’s W-2 No record keeping of business and personal use is required. <p>Off-Campus Internet Service Option 2: Taxable Fringe Benefit</p> <ol style="list-style-type: none"> Departments may pay an internet service provider directly for off-campus internet service and record the payment in the HR system as a taxable fringe benefit to the employee. Under this option, the actual cost of the service is reported as taxable income on the employee’s W-2 form. 	16	VII. B & C.

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	3. No record keeping of business and personal use is required.		
43	<ul style="list-style-type: none"> The employing unit must maintain records of Internet connection allowances. The <u>Request for Cell Phone/Internet Allowance or Taxable Fringe Benefit</u> template may be used for this purpose or equivalent documentation is also acceptable. Employing units must provide a summary report of all approved continuing allowances by service provider to the Office of the CIO when requested to help aggregate total usage in support of university volume pricing arrangements. 	15	VII.A.4.
44	<ul style="list-style-type: none"> Off-campus Internet connection services are considered a taxable employee benefit, since Internet service providers do not provide records to segregate business and personal use during connections. 	16	VII. B. 5.
45	<ul style="list-style-type: none"> Payment or reimbursement for short-term Internet connection expenses for services used during a specific trip must be associated with a travel authorization "T" number. These transactions must be supported by a documented business purpose and processed through the university Travel Office. 	16	VII.A.6.
46	<ul style="list-style-type: none"> In general the use of an Off-Campus Internet connection provided through a university Internet connection allowance is subject to the university's <u>Policy on Responsible Use of Computing Resources</u> where appropriate. However, the Responsible Use policy's limits on personal use do not apply. 	16	VII.A.7.
47	<ul style="list-style-type: none"> Entertainment – The university may pay or reimburse expenditures relating to entertainment when the purpose is fundraising, promotion of the university, or entertainment for guests of the university by designated university officials. For purposes of this policy, "designated university officials" include deans, vice presidents, development officers, senior administrators, and other employees who have been asked to serve in a host capacity. Examples of entertainment expenditures include food, beverages, admission charges, flowers, mementos and other miscellaneous expenses. Entertainment expenditures must be reasonable, prudent, appropriate to the occasion and consistent with the university's mission. 	17	VIII.A, B, C, D.
48	<ul style="list-style-type: none"> All entertainment expenditures must have documented dean or vice president approval. 	17	VIII.E.
49	<ul style="list-style-type: none"> Meal and entertainment expenditures in excess of \$200 a person (including alcohol and excluding tips) require documented pre-approval by the dean or vice president. 	17	VIII.F.
50	<ul style="list-style-type: none"> All individuals providing services to the university must be paid directly by the university. 	18	XI.A.
51	<ul style="list-style-type: none"> Payments to individuals classified as employees are processed by Human Resources. 	18	XI.B.
52	<ul style="list-style-type: none"> Payments to individuals classified as independent contractors are processed by Purchasing and Accounts Payable. 	18	XI.C.
53	<ul style="list-style-type: none"> If an employee pays another individual to provide services, the university will not reimburse the employee for these expenditures. 	18	XI.D.

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54	<ul style="list-style-type: none"> • Charitable contributions are typically provided by a donor to support a specific activity (e.g. scholarships). All such gifts to the university are considered the property of the university and must be processed through the Office of University Development. • The responsibility for the expenditure of these funds resides in the department, which ensures that the funds given for a specific purpose are used for their intended purpose. • When a donor broadly defines a gift by indicating that it may be used at the discretion of the department, the chairperson may determine their use to support instruction, research or service of the unit. 	18	X.A.
55	<ul style="list-style-type: none"> • The Ohio State University recognizes and encourages charitable contributions by faculty and staff members including contributions designated to support programs and activities in their departments. • Expenditures of these contributions remain subject to university control. • The donor (faculty/staff member) cannot have direct control or approval authority over expenditure of his/her gift funds. In the event an employee terminates employment with the university, his/her unspent designated contributions remain the property of the university. • To ensure appropriate control over these funds and compliance with federal tax laws, all expenditures of designated contributions must: <ul style="list-style-type: none"> a. Be made for a legitimate business purpose that furthers the institution's mission (teaching, research and public service) and be within the specific restrictions set forth in the fund's description; b. Comply with the university Expenditure, Travel and Purchasing policies, and ; c. Be approved by a fiscal officer, chair, dean or vice president, consistent with established lines of authority within the college/vice presidential area 	19	X.B. 1-3.
56	<ul style="list-style-type: none"> • The dean or vice president shall have overall responsibility and final authority over his or her college's expenditures of designated contributions. 	19	X.B.4.
57	<ul style="list-style-type: none"> • Under no circumstances may designated contributions be expended for items of a personal nature (i.e. lacking a legitimate business purpose). 	19	X.B.5.
58	<ul style="list-style-type: none"> • The above requirements are necessary to minimize the possibility that the Internal Revenue Service will question. The charitable nature (and deductibility) of contributions to the university. In Private Letter Ruling 9405003, the IRS defines a charitable contribution as a "voluntary transfer of money or property that is made with no expectation of procuring a financial benefit commensurate with the amount of the transfer. In addition, a gift is not considered a contribution 'to' a charity if the facts show that the charity is merely a conduit to a particular person." 	19	X.C.

Summary of Potential Policy Exceptions:

- Supporting documentation not provided
- Entertainment expenses for spouses, partners, children, and guests paid for by the university without a bona fide business purpose and/or adequate approval.
- Alcohol purchases not charged to discretionary or earnings fund and/or did not have adequate approval.
- Alcohol purchases exceeded the \$20/person limit.
- Inappropriate recruiting expenses.
- Expenditures amounts for meals exceed reasonable meal limits as defined in policy.
- Meal and entertainment expenses in excess of \$200/person did not have pre-approval.
- Awards not given in accordance with the Office of Human Resources Rewards and Recognition Policy.
- Acknowledgement/support to employees exceeded the \$100 limit and was not processed through HR.
- Provision of food to gatherings of university employees on a routine basis.
- Union dues paid for by the university.
- University procurement cards used to pay for cellular phone equipment and services.
- Entertainment expenditures questionable and/or inadequately approved.
- Payment to individuals providing services to the university through a university employee (not directly by the university).
- Payments to individuals classified as employees were not processed through HR.
- Payments to individuals classified as independent contractors were not processed through Purchasing or Accounts Payable.
- Charitable donations were not processed through University Development.
- Faculty/staff members are directing (have direct control or approval authority) over expenditure of their charitable donations to the university.
- Designated contributions are expended for items of a personal nature.
- Misuse and/or missing documentation for university office telephones, cell phones, and/or PDAs.
- Misuse and/or missing documentation for university provided home internet connectivity.
- Proper approvals not obtained
- Log for exceptions not kept properly
- Employee not following preferred purchasing venues
- Tips for business meals exceed 20% of total food bill.
- Miscellaneous expenditures to employees for personal events (i.e., birthdays, graduations, wedding and baby showers, etc.).
- Business meals do not include at least one non-university employee.

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- Reimbursement of meals that were included in conference, seminar, or other meeting registration fees.

Policy Areas of Potential Student Life Interpretations and/or Follow-up with Business & Finance:

The following items are potential areas of policy interpretation, left to the discretion of Student Life:

Description	Page	Para
• University Functions - What determines "on occasional basis?"	11	IV.F.3.
• Lifetime Memberships – How do we determine what a person's tenure would be in order for it to be cost effective?	12	V.5.

Areas of Consideration for Defining as "Reasonable" in the ICS:

- Recruiting expenses
- Work related recognition events
- Cell phone plans/usage and home internet connectivity allowance
- Entertainment expenditures

Potential Training Topics:

- Institutional Data Policy
- Business Responsibilities
- Business Expenditures
- Understand & Prevent Fraud
- Internal Controls
- Buying 101 (Recommended)
- PCard Policy Overview
- PCard Travel & GET Card Holder
- Purchasing Card Manager
- PCard Reallocator
- Requisition 1
- Requisition 2
- Requisition 3
- Purchase Order 1
- Purchase Order 2
- Procurement Inquiry and Approval (Recommended)
- Procurement and Payment Process (Recommended)
- Managing OSU Records (Recommended)