

## Additional Guidance on Sufficiently Documenting Business Purpose of Expenditures

As a major public institution, The Ohio State University is held to a high level of accountability for its business practices. Numerous constituencies (including students, taxpayers, alumni, the State of Ohio and the federal government) have an interest in how the University spends its money. Accordingly, every reasonable effort must be made to ensure that funds are used in a responsible and appropriate manner.

In general, when documenting each transaction (including 100Ws, PCard, purchase orders, reimbursements, requisitions, travel orders and reimbursements) the following questions should be asked and documented as appropriate:

1. Who?
2. What? (receipt/quote should include an itemized listing of items purchased, unit cost, and total cost)
3. When?
4. Why? (or how are the items used?)
5. Where?

Depending on the transaction, not all of these questions will have answers; however, they should be asked in efforts to ensure that the transaction's business purpose is fully documented.

One major expenditure area where we routinely see insufficient documentation provided is meal and food expenditures. Be sure to keep the following in mind when documenting meal and food expenditures:

1. Complete CoE Meals & Alcohol Form ([http://www.eng.ohio-state.edu/fiscal/COE\\_Business\\_Meal\\_Alcohol\\_form.pdf](http://www.eng.ohio-state.edu/fiscal/COE_Business_Meal_Alcohol_form.pdf))
2. Tips cannot exceed 20%
3. Alcohol requires pre-approval of department chairperson and cannot exceed \$20 per person
4. **"Business meal" or "Meeting with John Smith from XYZ company to discuss research" are not acceptable business purposes – a clear and detailed business purpose/topic of discussion is required.**
5. When documenting for a large group, meeting, or conference/workshop:
  - i. Remember that a sign-in sheet or meeting roster are recommended to fulfill the list of attendees requirement. However, please ensure that each person's business affiliation is also present.
  - ii. The business purpose requirement can be fulfilled by attaching a meeting agenda or conference/workshop flyer.
6. Spouse/partner attendance requires written pre-approval of the department chairperson as well as the College Finance Director