With the arrival of Workday on July 1, 2020, Ohio State is updating dozens of its HR and Finance policies. Most of these changes will take effect in July 2020, but two policies were revised with an effective date of November 2019: the Expenditure Policy and Reward and Recognition Policy. I would encourage all employees to read them, and I am summarizing below some of the more significant provisions. Please keep in mind that the policies apply equally to all employees (faculty, staff, etc.), all forms of payment (PCards, purchase orders, checking account, etc.), and all types of funds (general, gift, earnings, grant, etc.).

**Meals** (Expenditure Policy p.5) The new policy has more strict and clear guidelines on which meals may be provided. Please read this section carefully before ordering any payment for food or drink. “Provision of food and beverages for 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, is prohibited.” Business meals with non-university employees must have a business purpose and meet other requirements, and require additional documentation.

**Alcohol** (EP p. 4) All alcohol purchases must be charged to a gift fund or conference earning fund. Per person alcohol limit is now $25.00 (was previously $20.00/person).

**Spouses, partners, children, and guests** (EP, p. 3) Meal and entertainment expenses for these individuals should not be charged to university funds. Some minor exceptions allowed.

**Acknowledgement/support of employees** (EP p. 5) Limitations on expenditures for employees for events such as births, death, or illness. Generally limited to non-cash gifts up to $100.

**Reward and Recognition** This policy applies to both formally approved reward programs and ad hoc awards in response to specific accomplishments. Awards with monetary value are limited to one time per year. Cash or non-cash awards of $100 or more require approval from the Dean.

**Additional scrutiny** Besides those listed above, the University has identified expense types that warrant additional scrutiny, including recruitment-related expenses, professional memberships, telecommunication and “gift” expenditures. Be sure to understand the policy and consult your fiscal officer or the service center if needed.

**Other important points:**

- The definition of “business purpose” has been expanded to emphasize that it must include detailed justification, and, who, what, when and why. Lack of a clear business purpose is a major cause of payments being held up in processing.
- If a unit/department requests to have a more restrictive policy the business purpose and justification must be pre-approved by Business & Finance using the “policy waiver” process. Please consult Eric Bode for any such request.
- All cash awards, including gift cards, are taxable. Non-cash items are taxable if they cumulatively exceed $100 in a calendar year. New reporting requirements apply.