

ADMINISTRATIVE DIVISION FINA Administration and Finance		POLICY NUMBER FINA 1.00
POLICY TITLE Travel		
SCOPE OF POLICY USC System		DATE OF REVISION September 06, 2018
RESPONSIBLE OFFICER Vice President for Finance and Chief Financial Officer		ADMINISTRATIVE OFFICE University Finance - Controller's Office

PURPOSE

The University of South Carolina will ensure compliance with all university travel guidelines and procedures as governed by Federal and State travel regulations as it pertains to the reimbursement of employee and student travel expenditures.

DEFINITIONS AND ACRONYMS

Electronic Approval: an electronic approval of a travel expense report request or of other documentation is accepted if one of the following is met: submission of travel expenses through the university's PeopleSoft Travel and Expense Module shall constitute as a true signature by the traveler based on the authentication process of the application itself, electronic fax/scanned copy of a signed document or via an email from the approver directly from their university email address.

Reasonable Expense: an expense that is ordinary and reflects a prudent decision to incur the expense on behalf of university business. The expense is not extreme or excessive.

Short-term rental or "home sharing": residential property that is rented to a visitor for fewer than 30 days through a centralized online platform whereby the rental is advertised, and rental payments are securely processed. Examples include but not limited to *Airbnb*, *VRBO*, *Roomorama*, *HomeAway*.

Travel: as described in this policy, is travel more than 10 miles from an employee's primary office at the university and/or place of residence for the purpose of conducting business of the university, attending professional meetings, special demonstration meetings and other related meetings. Expenses related to the cost of relocating/moving are not classified as travel and should follow university policy FINA 1.08 Relocation Expenses.

Transportation network company or "ridesharing": an organization, including but not limited to, a corporation, limited liability company, partnership, sole proprietor, or any other entity, operating in or out of the United States that provides prearranged transportation services for compensation using an online- enabled or mobile application or platform to connect passengers with drivers using a personal vehicle. Simply, ridesharing is a service that arranges one-time shared rides on very short notice, usually arranged through a smartphone app. Examples include but not limited to *Uber*, *Lyft*, *Sidecar*.

POLICY STATEMENT

The University of South Carolina will ensure compliance with all university travel guidelines and procedures as governed by Federal and State travel regulations as it pertains to the reimbursement of employee and student travel expenditures. This policy is applicable to all travel, regardless of the source of funds used for reimbursement. All travel expenses should be reasonable and reflect a prudent decision to incur the expense on behalf of the university.

Students traveling as official representatives of the university and travel by sanctioned student organizations will be subject to the same policies and procedures as other university travelers except where noted in policy and procedures.

A traveler (employee or student) on official business is expected to exercise discretion when making travel arrangements and expenditures. As an agency of State, Federal, and Private grant funds, each employee should use the following guidance when traveling:

1. Avoid excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of an assignment.
2. Airfare by commercial airlines must be in coach or tourist class except where emergencies require an exception. Exceptions for first class airfare will be paid and/or reimbursed from funds other than operating funds (A Funds).
3. Automobile transportation may be used when air and ground transportation cannot be arranged satisfactorily, or to reduce expenses when two or more university employees are traveling together.
4. Transportation to and from business destinations should be by the most economical method. In calculating the most economical method, the travel time, and any resulting extra funds used for meals and lodging costs should be considered in addition to transportation costs.
5. Travelers using Federal grant funds are required to fly on U.S. flag air carriers as stated in the Fly America Act. Contact Grants and Fund Management for details of Federal regulations or read the regulations at <https://www.tvlon.com/resources/FlyAct.html>.

A Travel Authorization (TA) must be completed before travel occurs in the following circumstances:

1. Travel by employees
 - a. Individual travel expenses expected to be \$5,000 or greater.
 - b. All foreign travel.
 - c. All travel advances.
 - d. Airline tickets issued by university approved travel agencies and charged against a travel authorization.

Individual departmental approval must be obtained for all other travel prior to official travel in accord with departmental approval procedures.

2. Travel by students
 - a. For USC Columbia, the Vice President for Student Affairs or designated representative must approve all student organization travel and make the determination as to method of travel and degree of financial support.
 - b. For USC Columbia, the college dean and department chair/school director, as applicable, must approve travel authorizations for individual students.
 - c. For the regional Palmetto Colleges and comprehensive university campuses, the respective Dean of Students, campus Dean or Chancellor or designee, as applicable, must approve travel authorization for students.

3. Travel by non-employees
 - a. Approval by the Department Head, Chair, Dean or designee as appropriate.
 - b. Non-Employees who do repetitive travel for a fixed period of time, i.e., one semester or more, should file a travel authorization for the estimated cost for the entire period. The travel reimbursement voucher(s), under an approved travel authorization, should be forwarded to the Controller's Office through the appropriate administrative channel.

4. If a travel authorization is to be funded by more than one department, all departments must approve the authorization.

5. A travel reimbursement voucher may exceed the approved travel authorization amount up to \$250 without separate department approval, if allowed by the funding source.

6. Change in Approved Travel Plans
 - a. If travel plans are altered from previously submitted and approved travel authorizations, either a memorandum or e-mail which outlines the changes and references the original travel authorization number must be approved by the authorizing official or designee and must be submitted to the Travel Office; or a new travel authorization superseding the previously approved authorization must be submitted to the Travel Office.
 - b. In order to cancel travel plans that were previously submitted and approved, a memorandum or email noting the travel authorization number should be forwarded to the Travel Office.

7. Travel Advance Funds

- a. The university may issue travel advances up to 70 percent of the reimbursable lodging and meals on an approved travel authorization for employees and students.
- b. Because of the availability of the USC Individual Liability Corporate Card, travel advances for employees will not be made except under extenuating circumstances. A written request must be submitted to and approved by the university Controller. Under no circumstances will an advance be made to the holder of a USC Individual Liability Corporate Card.
- c. Persons who violate the above procedure will not be eligible for future travel advances.

Reimbursement of travel and subsistence expenses of individuals will vary depending upon the circumstances and conditions, including the extent of benefit expected to accrue to the individual and the university. Each administrator shall determine the appropriateness of such travel and the extent to which the university is to participate in defraying travel and subsistence expenses.

1. Reimbursement for travel expense should be submitted within seven days after the travel is completed.

2. Ground Transportation

a. Rental Cars

Charges for automobile rentals are allowed when it is more economical than alternative methods of transportation or is the only practical means of transportation. Automobiles now rented by the university for 30 days or fewer can no longer be acquired through State Fleet and must be rented through private car rental companies on state contract. For further information regarding vehicle rentals contact Vehicle Management. University employees should be aware that the State contract provides for unlimited mileage, liability, and comprehensive and collision protection.

If it is necessary to rent an automobile while in travel status outside the United States, it is recommended the collision damage waiver insurance be obtained. The charge and the applicable tax will be included on the automobile rental statement submitted with the request for reimbursement.

b. Personal Cars

University employees may use their personal automobile for official travel provided the university will not incur added expenses above that of other forms of transportation available (or if determined to be a reasonable alternative for other reasons by the travel approver for travel reimbursement). When a personal automobile is used for business travel, the traveler will be reimbursed up to the current IRS authorized mileage rate for miles incurred.

Mileage between an employee's home and his/her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his/her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his/her residence.

No reimbursement will be made for fines related to moving or non-moving violations.

c. Ridesharing

Travelers may utilize such services, but receipts are still required to be reimbursed per Receipts section below. Surcharges and fees may be reimbursable if the total cost is comparable to other ground transportation options. Travelers need to be aware that there is no guarantee of safety when using such service.

d. Car Allowance and Courtesy Car

University employees that are provided a car allowance or a courtesy car as a part of their employment, will be reimbursed the IRS standard mileage rate less depreciation.

8. Air Transportation

Air Transportation is recommended when the cost of the employee's time is an important factor or where the travel time by other methods would increase the subsistence expense. Accommodations must be limited to coach or comparable class. Travelers are strongly encouraged to book well in advance of travel to secure the lowest fares.

Reasonable and actual add-on airline fees, within the fare class for which the traveler is authorized (coach or tourist class) are reimbursable. These add-on fees include checked baggage fees and advance seat selection fees. Add-on airline fees should be paid by the traveler and submitted for reimbursement with an original detailed receipt. An upgrade or preferred seating option is generally the traveler's personal choice and therefore are a traveler's personal expense. If travel is on a sponsored program, air transportation must be limited to coach or comparable class.

9. Meals

While on official travel within and outside the State of South Carolina, employees will be reimbursed for meals based on maximum allowable rates. Out of State Travel is defined as travel outside of South Carolina but within the continental US, Alaska, Hawaii, Canada or Puerto Rico.

An employee must be in travel status to be eligible for reimbursement of meals. Eligibility for reimbursement of specific meals on the day of departure or day of return depends on the specific time of departure or return as detailed

in the associated procedures. Meal per diem is only reimbursable when travel includes an overnight stay. If registration fees include any meals, the employee is not eligible for reimbursement for those meals.

For international meals, if receipts are not provided, only the maximum daily rate established by the Federal Government for meals and incidentals can be claimed. When claiming reimbursement for actual expenses of meals that exceeds the daily rate, receipts are required.

10. Lodging

Lodging arrangements and deposits are the responsibility of the traveler and will be reimbursed as part of the lodging expenses upon completion of the trip. Actual lodging expenses as reflected on the receipt will be reimbursed up to a maximum base of \$300 per day. However moderately priced accommodations should be selected when a choice is available.

No reimbursement will be made for overnight lodging within 50 miles of the employee's official headquarters or residence. Expenses for shared lodging will only be reimbursed to one employee. If the room is shared with someone other than a university employee, only the single room rate will be reimbursable.

Baggage handling charges are reimbursable as detailed in the procedures.

Home Sharing

Receipts are required for reimbursement. It is the responsibility of the traveler to ensure that receipts are available before booking accommodations through home sharing services.

11. Other allowable expenses

Receipts are required if each expense (or total of expenses in reasonable categories, such as parking, taxis, etc) is \$25 or greater.

- a. Baggage charges (See Procedures for further detail).
- b. Parking Fees, excluding reimbursement of fines will not be for moving or non-moving violations.
- c. Official telephone calls/service, such as faxes, internet access, etc.
- d. Airport shuttles, taxis, ground transportation fees such as tolls including reasonable tips and gratuities.
- e. Other reasonable expenses if justified and approved by supervisor as required for travel

12. Non-Allowable Expenses

Movies, bar bills, laundry, room service, health or spa fees, etc. will not be subject to reimbursement on the travel expense report. These are considered personal in nature and should be paid by the traveler. Employees will be

responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience.

13. Travel with Dependents

If a dependent accompanies an employee on an authorized business trip, only those expenses that can be directly attributed to the employee will be reimbursed.

14. Inclusion of Personal Travel Plans

Only business travel dates should be included in the “date” field of the travel authorization. Travelers will not receive any reimbursement of personal related travel expenses.

All travel reimbursements submitted are required to have the signature of the traveler certifying the amounts are true and correct and conform to Federal, State and University laws, rules, guidelines and procedures. All signatures must be original or in an approved electronic format. Submission of travel expenses through the university’s PeopleSoft Travel and Expense Module shall constitute as a true signature by the traveler based on the authentication process of the application itself. The employee’s supervisor must approve the reimbursement as detailed in the procedures. The supervisor’s approval is asserting that they are aware of the employee’s travel and the expenditures appear to be reasonable.

PROCEDURES

The procedure for this policy provides details on the administration and management of travel for the university. The procedure is located at:

http://sc.edu/about/offices_and_divisions/controller/policies_and_procedures/index.php

RELATED UNIVERSITY, STATE AND FEDERAL POLICIES

- FINA 1.08 Relocation Expenses
- FINA 2.00 Object of Expenditure Classification Codes
- FINA 2.12 Accounts Payable
- FINA 2.15 Accounts Payable--Check Writing Schedule

HISTORY OF REVISIONS

DATE OF REVISION	REASON FOR REVISION
October 19, 2017	Policy revised due to change requested by Audit and Advisory Services regarding individual travel reimbursements and to comply with changes on deferral regulations.
September 06, 2018	Policy revisions in order to add additional language about reasonable expenses as noted in Section I, to revise Travel Authorization section to comply with the implementation of

	Travel and Expense module in PeopleSoft and to add information on means of travel and meals.
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APPENDICES