

NUMBER: FINA 1.00 Procedure
SECTION: Controller's Office – General Accounting
SUBJECT: Travel – Employees, Students and Non-Employees
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Procedure for: All Campuses
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Issued by: Administration and Finance – Controller's Office

Procedure

The University Administration and Finance Division, Controller's Office, will ensure compliance with University Policy FINA 1.00 in the guidelines and procedures outlined below. This procedure is applicable to all travel, regardless of the source of funds used for reimbursement.

Travel Authorization

1. Travel Authorizations are used for the purposes of approving travel in advance by Departments and in some instances Travel Office approval is required.
2. Authorizations for travel by employees required by the Travel Office:
 - a. Travel Authorizations are required for the following circumstances:
 - 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.

If an employee travels without a Travel Authorization as stated above, a memo of explanation must be approved by the employees Department Head, Chair, Dean, Provost, President or designee as appropriate and attached to the expense report. The Travel Office will not approve travel reimbursements without this memo of explanation.
 - b. Travel Authorizations are approved by the traveler and Approver Level One and Two in PeopleSoft workflow.
 - c. If the Travel Authorization is to be funded by more than one department, all departments must approve the authorization.
3. Authorizations for travel by students requiring Travel Office approval:

- a. For the Columbia campus, 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 the regional and four-year campuses, the respective Dean of Students, campus Dean or Chancellor or designee, as applicable, must approve travel authorization for students.
 - c. If the Travel Authorization is to be funded by more than one department, all departments must approve the authorization.
 - d. Approved Travel Authorization forms are to be forwarded to the Controller's Office as soon as possible.
 - e. Students 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.
 - f. A Travel Reimbursement Voucher may exceed the approved Travel Authorization amount up to \$250 without departmental approval.
 - g. More than one individual may travel under one Travel Authorization. One Travel Authorization may be prepared per group in lieu of individual authorizations.
4. Authorizations for travel by non-employees requiring Travel Office approval:
- a. Approval by the Department Head, Chair, Dean or designee as appropriate.
 - b. If the Travel Authorization is to be funded by more than one department, all departments must approve the authorization.
 - c. Approved Travel Authorization forms are to be forwarded to the Controller's Office as soon as possible.
 - d. 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.
 - e. A Travel Reimbursement Voucher may exceed the approved Travel Authorization amount up to \$250 without departmental approval.
 - f. More than one individual may travel under one Travel Authorization. One Travel Authorization may be prepared per group in lieu of individual authorizations.

Method of Transportation

The method of transportation used by individuals will be the most practical and economical, with due consideration given to the time involved, extra meals, lodging costs and the mission to be accomplished.

Common Carrier Airline Tickets

If a common carrier is to be used, the individual should contact a University approved Travel Agency. Due to logistics, campuses outside of Columbia may use a local travel service and submit payment via Payment Request. Payments for University approved Travel Agencies will be made via the University Diner's Club.

Click [Here](#) to view University approved Travel Agencies.

The following is the required process when utilizing the approved Travel Agencies:

1. The individual must furnish the Travel Authorization number to the travel agent. A Travel Authorization should be completed and approved prior to the order being placed. The ticket will be charged to the University's Diners Club account. If an approved Travel Authorization has not been received by the Controller's Office at the time payment is required, the tickets will be charged to the individual's general departmental fund.
2. If a ticket is purchased by an individual via any method other than an approved Travel Agency (i.e. Internet), the original passenger receipt/itinerary should be attached to either an Expense Report in PeopleSoft for Employee or a Travel Reimbursement Voucher submitted to the Controller's Office for Students and Non-Employees. Service fees charged on tickets by non-approved Travel Agencies are not reimbursable.
3. It is strongly suggested that prior to a trip, contact should be made to Travel Agencies to discuss rate possibilities. Travelers should select air carriers based on costs and time criteria, not on whether frequent flyer points are given. Employees should ensure that frequent flyer points earned while traveling on University business be used to reduce the cost of subsequent business travel whenever possible.

Fly America Act

Travelers using Federal grant funds are required to fly on U.S. Flag Air Carriers as stated in the Fly America Act. Contact your principal investigator or Grants and Funds Management for detailed Federal regulations.

<https://www.tylon.com/resources/FlyAct.html>

Use of a State Vehicle for Travel

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.

Use of Private Vehicle

The University will not reimburse (regardless of the source of funds) for the use of a personal car within 10 miles of an employee's official headquarters and/or place of residence. However, when traveling to and from the airport for an out of town trip, mileage traveled in excess of normal commuting mileage is allowable.

Ridesharing

Travelers may utilize such services, but receipts are still required to be reimbursed. 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.

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. Current IRS rate is **57.5 cents and the depreciation is 27 cents for a total of 30.5 cents** per mile.

Travel Reimbursement

Employee

- a. An Employee Expense Report should be properly completed and submitted in PeopleSoft by either a proxy or the employee. 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.
- b. The employee's supervisor must approve the reimbursement by attaching the Travel and Expense Authorized/Ad Hoc Signature Form. The employee/proxy will certify via PeopleSoft workflow that the Expense Report is accurate and true and complies with the Travel Policy FINA 1.00 and any corresponding procedure.

Student and Non-Employee

- a. A Travel Reimbursement Voucher (TRV) should be completed, and signed by the traveler attesting that the TRV expenses are accurate and true and comply with the Travel Policy FINA 1.00 and any corresponding Procedure. The Travel Reimbursement Voucher (TRV) should be approved by the same approvals as stated in Travel Authorizations Section. In rare cases where the traveler is not available to sign the TRV, written documentation must be provided designating another individual to sign the TRV. Written documentation must accompany each individual TRV. The documentation should explain why the traveler is unable to sign and must be signed by the Department Head or Director.

Reimbursement for travel expenses should be submitted within seven (7) days of return from trip.

Meals

1. In-State/Out of State Meals
 - a. When on travel status, meals will be reimbursed based on time of departure and time of return up to the maximum allowance shown below. Receipts are not required. These rates are applicable to all sources of funds.
 - b. Maximum meal allowances (as of July 1, 2019):

Time of Departure	Time of Return	Meal	In-State	Out-of-State
Before 6:30am	After 11:00am	Breakfast	\$8.00	\$10.00
Before 11:00am	After 1:30pm	Lunch	\$10.00	\$15.00
Before 5:15pm	After 8:30pm	Dinner	\$17.00	\$25.00
All Day	All Day	All Meals	\$35.00	\$50.00

2. One-day meal reimbursements are prohibited.
3. Students and Non-employee meals (i.e. interviewee, consultant, speaker, etc) are reimbursed at the meal rates as listed in the Meal Allowance Matrix. Foreign Travel-Meals
 - a. When traveling outside the United States, Canada, and Puerto Rico if receipts are not provided, only the maximum daily rate for meals as established by the Federal Government for travel in foreign areas can be claimed. When claiming reimbursement for actual expenses of meals that exceed the daily rate, receipts are required. **Reimbursement rates are listed in the M&IE Column. See daily rates: https://aoprals.state.gov/web920/per_diem.asp

Lodging

1. Actual lodging cost will be reimbursed up to a maximum base of \$352.10 per day per person.
2. Itemized receipts for lodging expenditures must be attached to the Expense Report (Employees) and/or Travel Reimbursement Voucher (Students and Non-Employees).
3. Reimbursement will not be made for overnight accommodations within 50 miles of the traveler's official headquarters and/or place of residence.
4. Prepayments - Generally, lodging is not prepaid. If the hotel requires prepayment, the University can pay the hotel directly through payment request for Employee and Student travel only.
5. An Exception may be granted as necessary by the Chief Financial Officer. This approval must be received prior to travel.

Transportation Expenses

1. If a private vehicle is authorized the University will pay mileage or economy airfare whichever is less. Reimbursement rate per mile includes all expenses of vehicle operation including insurance and repairs.
2. Mileage is reimbursed at the rate set by the State of SC. These rates are applicable for all sources of funds. The current mileage rate is 53.5 cents per mile.

Registration Fees

Registration fees is the amount necessary to qualify individuals to attend conventions, meetings, conferences, etc. are allowed. These fees can be prepaid on a Payment Request in PeopleSoft. If

the registration is prepaid by the traveler or paid at the time of registration of the meeting, reimbursement will be made after the trip is completed with a paid receipt.

Miscellaneous Expenses

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

Allowable: Expense must be required for University business trip.

- Baggage charges:
 - Transportation charges for authorized excess baggage when carrying equipment necessary to complete official business
 - Necessary charges for storage when such are a result official business - including tips
 - Charges for checking baggage
 - Charges or tips at transportation terminals or lodging for handling luggage and items necessary to complete business mission
 - Tips for handling luggage, such as taxi, shuttle or courtesy transportation drivers or hotel staff
 - Sending baggage, samples, display materials, and/or supplies to official business location and back to official station
- Parking Fees: Reimbursement of fines will not be made for moving or non-moving violations.
- Official telephone calls/service, such as faxes, internet access, etc.
- Airport shuttles, taxis, ground transportation fees such as tolls including reasonable tips and gratuities.
- Other reasonable expenses if justified and approved by supervisor as required for travel.

Non-Allowable:

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.

Other

1. Dependents Accompanying Employee
 - a. 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.
2. When claiming reimbursement for expenses that are in foreign currency, the Expense Report and/or Travel Reimbursement Voucher should be completed in US dollars, and the rate of exchange should be documented.

Change in Approved Travel Plans

1. Altered Plans – Students and Non Employees

- a. If travel plans are altered from previously submitted and approved Travel Authorizations
 - i. 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
 - ii. A new Travel Authorization superseding the previously approved authorization must be submitted to the Travel Office.
2. Canceled Plans
 - 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.

Inclusion of Personal Travel with University Business Travel

1. Only business travel dates should be included in the “date” field of the Travel Authorization.
2. Travelers will not receive reimbursement of personal related travel expenses.
3. The traveler must provide cost comparison documentation of personal versus business related travel expenses (ie. printed airfare quote of business travel dates only) with the Expense Report and/or Travel Reimbursement Voucher.

International Visiting Scholar – Advance Airline Ticket Procedure

Departments will have an additional means of paying for the airline ticket for visiting international scholars sponsored by USC.

TA's may be issued in advance to purchase an airline ticket for visiting international scholars under the following conditions.

1. The host department will issue a valid invitation letter using language approved by the Office of International Support for Faculty and Staff, and a signed copy will have been returned to the issuing department showing the invitee has received and accepted the terms of his/her invitation. *Best practice is to receive the acceptance letter at least 90 days prior to the planned travel date.*
2. The host department will submit an approved signed TA – Travel Authorization form indicating in top left corner “International Airline Ticket Advance” to the Travel Office along with:
 - a. A memo justifying the need for the advance purchase of a ticket rather than reimbursing the invitee upon arrival in the US;
 - b. The signed invitation letter from the department with an acceptance from the prospective visiting scholar.
 - c. The biographic data page of the visiting scholar’s passport.
 - d. A valid US visa page from the same passport showing B-1 or B-1/B-2; *or* an ESTA approval notice for those coming from a Visa Waiver country;

This TA may only be used for the advance purchase of an airline ticket and will be closed immediately upon payment. The ticket must be refundable. The ticket may only be

purchased from an approved provider and may only cover travel immediately necessary for the invitee to perform the function for which USC has invited the scholar.

Travel Advance Funds

1. Employees
 - a. Because of the availability of the USC Individual Liability Corporate Card, travel advances 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.
 - b. The University may issue travel advances up to 70 percent of reimbursable lodging and meals on an approved Travel Authorization.
 - c. Any funds remaining should be deposited into the chartfield that the advance was paid from and a copy of the receipt emailed to the Travel Office and attached to the Expense Report.
 - d. The traveler should submit an Expense Report, associate the Travel Authorization and apply the Travel Advance within seven business days of return.
 - e. Should an employee not settle their advance, the Controller's Office reserves the right to deduct outstanding balances from the next payroll as stated and signed for on the original Travel Advance Form.
 - f. Persons who violate the above procedure will not be eligible for future travel advances.
2. Students
 - a. The University may issue travel advances up to 70 percent of the reimbursable lodging and meals on an approved Travel Authorization totaling \$25 or more.
 - b. An approved Travel Authorization must be on file in the Controller's Office.
 - c. If more than one student is traveling on the same approved Travel Authorization, a custodian should be designated to receive the travel advance.
 - d. A payment request should be completed with a copy of the approved Travel Authorization and Travel Advance Request Form attached.
 - e. Any funds remaining should be deposited into the account the advance was paid from and a copy of the receipt attached to the Travel Reimbursement Voucher.
 - f. The student should submit the Travel Reimbursement Voucher with a Travel Advance Settlement Form attached, within seven business days of return.
 - g. Should a student not settle their advance, the Controller's Office reserves the right to have the amount owed placed on the student's account with the Bursar's Office.
 - h. Persons who violate the above procedure will not be eligible for future travel advances.

USC Corporate Card Program

University employees who travel on University business are eligible to receive a USC Individual Liability Corporate Card with department approval. This program is intended to provide employees with a means of financing their official University travel. The Corporate Card is to be

used only for University business travel expenses and the cardholder is responsible for making payments directly to the credit card company. Applications for the corporate card are available through the University Controller's Office.

http://sc.edu/about/offices_and_divisions/controller/general_accounting/travel/index.php

Expense Classification of Travel

Account Code	Account Code Name	Account Code Description
52021	Non-USC Employee, Consultants, Lecturers, Other	Expense category used only for travel associated with a person providing consultation, guest lecturers or other services for the University
52022	Student Travel	Expense category used for student travel and student field trips
52023	Employment Interview Travel	Expense category used only for travel associated with visitation of a potential employee. It should not be used for travel expenses incurred by University personnel in pursuit of prospective employees.
52024	USC Employee Travel	Expense category used for travel for the purpose of conducting business of the university, to include but not limited to, attending professional meetings, special demonstration meetings and other related meetings
52028	USC Athletic Department Employee Conferences and Conventions	Expense category used for travel by Athletic Department employees when traveling to donor meetings, coaches meetings, etc.
54541	Participant Travel	Expense category is to be used for participant travel on grant funds if the grant has participant cost budgeted. This should NOT be used for USC students or USC employees.
54542	Student Participant Travel	Expense category is to be used for USC student participant travel on grant funds if the grant has participant cost budgeted.
59421	USC Athletic Department Employee Recruiting	Expense category is to be used for travel by Athletic Department employees when traveling for recruiting purposes.