

COLLEGE OF CHARLESTON POLICY AND PROCEDURE

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| NUMBER: | 2.00 |
| TITLE: | TRAVEL |
| OWNER: | CONTROLLER'S OFFICE |
| ORIGINATED: | 5/22/02 |
| REVISED: | 4/30/08 |

POLICY STATEMENT:

The Controller's Office will pay travel and subsistence expenses in accordance with State/Federal laws and regulations as well as with other College of Charleston policies and procedures.

GENERAL RULES:

I. Travel and Subsistence Must Be Justified and Meet State Government Requirements

Travel and subsistence expenses will be authorized only when officially justified and by those means which meet State government requirements consistent with good management practices.

II. Exercising Prudence When Incurring Expenses

- A. A traveler on official business will exercise the same care in incurring expenses and accomplishing an assignment that a prudent person would exercise if traveling on personal business.
- B. Excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of an assignment are not considered acceptable as exercising prudence.
- C. No first class tickets may be purchased.
- D. Transportation to and from points of arrival and departure will be accomplished by the most economical method.

III. Reimbursement Dependent on Circumstances/Conditions, Benefits and Availability of Funds

Reimbursement of travel and subsistence expenses to individuals will vary depending upon the circumstances and conditions, including the benefit expected to accrue to the individual and the College, along with the competing demands on available funds including State appropriations, Federal and Other funds.

- A. No travel will be considered authorized by the College without a **Travel Authorization** on file prior to the commencement of travel.
- B. Each administrator shall determine the appropriateness of such travel and the extent to which the College is to participate in defraying travel and subsistence expense. Such arrangements should be clearly indicated on the Travel Authorization form.
- C. State law provides that faculty and staff, while traveling on College business, shall be allowed reimbursement for subsistence expenses incurred and paid. It shall be the responsibility of the President or his designee to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or other extenuating circumstances. Actual hotel/motel costs will be reimbursed for a single room rate. A paid, itemized receipt must be attached to the employee's travel voucher.
- D. Members of the Board of Trustees and committees whose duties are not full-time and who are paid on a per diem basis and while away from their places of residence on official business of the College are allowed reimbursement for actual expenses incurred at the approved rates for State employees (as outlined in this procedure).
- E. Prior approval from authorized individuals at other State agencies must be obtained before the College may reimburse other agency employees for travel. This authorization may be in the form of a memorandum from the State agency, or a signed College Travel Authorization, or in the case of "dual employment", noted on the form with a copy attached to the reimbursement request. All employees of the State are subject to the same travel rules and filing requirements. Employees of other agencies should be instructed to follow travel reimbursement procedures set forth in this section.

- F. No reimbursement shall be made to a State employee for meals when the travel distance is not in excess of **ten (10)** miles of the employee's official headquarters and/or residence. The President may increase this distance requirement as deemed appropriate.
- G. Itemized receipts for all expenditures, except taxis and meals, must be attached to the travel reimbursement request. Paid motel and hotel itemized receipts for lodging must be attached to the travel request when submitted for reimbursement. No reimbursement for overnight accommodations will be made within **fifty (50)** miles of the traveler's official headquarters and/or residence.
- H. An employee required by the President, as a part of his/her official duties, to attend statewide, regional or district meetings within the area in which the employee is headquartered, may receive reimbursement for the cost of meals served at such meetings. If the cost of the meal exceeds the State allowance, itemized receipts must be provided in order to receive reimbursement. In order for reimbursement to occur, at least 75% of those attending the meeting must be employees of other agencies or outside organizations. Meetings of boards, commissions, and committees are not considered statewide, regional or district meetings.
- I. No expense will be allowed to an employee either at his place of residence or at the official headquarters of the agency by which he is employed except as provided under the provisions of the Week-End Travel section of this policy. When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State (and on the condition that no other provisions have been made to compensate the employee), expenses may be allowed for the necessary travel to his official headquarters.

PROCEDURES:

I. Approval to Travel

- A. Travel Authorization - Individuals traveling on College business should do so only after submitting an approved Travel Authorization form to the Controller's Office.
 - 1. It is the responsibility of the traveler and the authorizing official to ensure that the most economical means of travel is utilized and justified.
 - 2. Any reimbursement submitted to the Controller's Office that does not have an approved Travel Authorization on file will be delayed

until proper approval is obtained and will be reported to the appropriate administrative head and executive/senior vice-president.

3. For insurance coverage purposes, an approved Travel Authorization is required anytime an employee/faculty member/student travels on behalf of the College even if no reimbursement is requested.

B. Approval Levels Required for Travel

1. Faculty travel requires the approval of the department chair or head and Provost or her designee.
2. Staff travel requires approval by the department head and administrative head or vice-president or executive/senior vice-president.
3. Travel of academic department chairs, heads, and directors require approval by the appropriate dean and Provost.
4. Administrative department heads, directors and vice-presidents require approval by the appropriate executive/senior vice-president.
5. Academic deans must be approved by the Provost.
6. Executive/senior vice-presidents and the Provost are to be approved by the President or his designee.
7. Authorizations for travel by non-state employees are to be approved by the department chair or head and a vice-president or executive/senior vice-president or the Provost.
8. If the travel reimbursement is to be paid from funds of another department or source, that departmental fund administrator also must approve the authorization.
9. Approved Travel Authorization forms are to be forwarded to the Controller's Office immediately, at which time an encumbrance will be posted against the account. The Travel Authorization (TA) form should be submitted not less than **ten (10) business days** prior to the commencement of travel. The form serves three basic functions as follows:
 - a. Administrative approval of the travel;

- b. Commitment of funds; and
 - c. Supporting documentation for reimbursement claims.
10. After obtaining the indicated approvals, a copy must be forwarded to the Controller's Office. A copy of the TA must accompany the reimbursement claim when the request is submitted to the Controller's Office.
11. It should be noted that in the estimated cost section of the Travel Authorization form total costs are to be classified as either "allowable" or "estimated." Forms that are denoted "allowable" will be reimbursed only up to the amount indicated. Forms denoted "estimated" or forms that are not marked will be reimbursed up to State travel limits.

II. Method of Transportation and Most Economical Mode of Travel

- A. The current State General Appropriations Act mandates that an employee while traveling on the business of the State is required to use the most economical mode of transportation.
- B. When traveling by air, the State General Appropriations Act reads: "State agencies and employees shall select air carriers based on cost and time criteria, not on whether frequent flyer premiums are given. Employees earning frequent flyer premiums while traveling on State business must use them to reduce the cost of subsequent business travel whenever possible."
- C. No State funds may be used to purchase first class airline tickets. State funds include any money administered by the College and deposited with the S. C. State Treasurer.
- D. When an employee elects to drive his car for his own convenience when air fare is more economical, the employee is entitled to the following reimbursement:
 - 1. Mileage equal to the amount of coach or tourist airplane fare.
 - 2. The amount of coach class air fare will be entered on the travel request in the transaction amount column.
 - 3. List the vicinity mileage incurred on official business in lieu of using a taxi.

4. List the parking fees equal to that which would have been incurred if the car had been parked at the airport.
5. List subsistence based on the date and time when the airline connections would have been made for departure and return. Any period of time exceeding these guidelines would be at the employee's expense and no subsistence could be paid.
6. The traveler is responsible for providing the documentation that determines the use of the most economical mode of travel.

III. Payments to Vendors for Airline Tickets

- A. The College does not restrict travel arrangements to any particular travel agency. However, no funds (regardless of source) may be committed or disbursed without approval of the TA.
- B. Payments made by the Accounts Payable Unit to travel agencies or airlines for airline tickets can be made through the expense authorization or a purchase order. The voucher will be completed with the invoice from the vendor attached.
- C. Travel arrangements may be made through a travel agency with an approved Travel Authorization Number. The travel agent will then forward the tickets to the individual's campus office. The College may not honor an airline ticket picked up without an approved Travel Authorization Number.
- D. The expenditure object codes of In-State Air Transportation, Out-of-State Air Transportation or Foreign Air Transportation will be used for transactions involving travel expenses for airline tickets purchased from vendors.
- E. The name, social security number, number of trips, and cost of ticket for each traveler must be entered in the appropriate space. This requirement does not apply to travel for students.
- F. Credit memos issued by airlines or travel agencies may be entered as a transaction on a voucher requesting payment to the same airline or same travel agency. The credits entered will reduce the amount of check due the vendor. The transaction entering the credit must be coded to the same departmental account and expenditure object code of the original transaction for which the credit was issued.

- G. If a ticket is purchased by an employee via any method other than an approved travel agency (i.e. the Internet), the original passenger receipt should be attached to the travel reimbursement form.
 - 1. For an E-ticket, the traveler should include with the reimbursement request a printed copy of the confirmation and itinerary, or request a passenger receipt at the airline gate. The cost of the ticket must be clearly displayed on the receipt.
 - 2. No reimbursement will be made for a pre-purchased ticket prior to the completion of the authorized travel without the College of Charleston having clear ownership of the ticket.

IV. In-State Air Travel

Requests are occasionally submitted for reimbursement of in-state travel in private airplanes. The use of private aircraft will be reimbursed at the regular mileage rate for the official Highway Department mileage as indicated on a current State Department of Highways and Public Transportation map.

V. Week-End Travel

If an employee spends Saturday and Sunday in a location where he is working instead of returning to headquarters, reimbursement will be paid equal to the cost of travel and subsistence for his return to headquarters. Extenuating circumstances should be discussed with the Accounts Payable Manager of the Controller's Office.

VI. Job Interviews

Reimbursement of travel expenses to persons (including job candidates for administrative, academic or athletic positions) interviewing for state employment, whether paid from State-appropriated, federal, or other funds, is allowed in accordance with the following provisions:

A. General Requirements

- 1. Travel expenses, within the limitations applicable to State employees, may be paid to individuals being considered for employment by the College if the President makes a specific, formal determination in each case that all of the following apply:
 - a. the significance of the position warrants incurring such cost.

- b. the costs do not exceed the expense of conducting the interview at the interviewee's home area or elsewhere, and
 - c. qualified candidates residing within South Carolina are considered before candidates from other states are sought.
 - 2. Where the position to be filled is that of the President, the determination referenced in (1) above must be made by the Chairman of the Board of Trustees of the College.
 - 3. The State does not pay personnel agency charges assessed for locating an applicant for a position. Any such fees incurred are the responsibility of the applicant.
 - 4. A State employee may not receive from funds managed by the College of Charleston reimbursement for travel expenses incurred on behalf of the job candidate. The candidate must file a travel form to receive reimbursement of his travel expenses.
- B. Recruitment and candidate travel reimbursement procedures
- 1. A Travel Authorization request must be submitted to the College department authorizing the costs. Upon approval, actual expenses should be submitted to Accounts Payable on a travel reimbursement form and must be accompanied by copies of the original, itemized hotel bill and transportation receipts (e.g. the airline ticket.) Meal and personal mileage or taxi costs should be separately itemized.
 - 2. Using locally approved hotels, the authorizing department may elect to have the College pay the lodging bill directly to the hotel. Direct payments may be for lodging and applicable taxes only. Miscellaneous hotel charges are the responsibility of the traveler. The traveler then requests reimbursement for all other travel costs as noted above.
 - a. Should a department wish to have a hotel direct bill the College, the department must contact a designated travel coordinator. (See the website of the Controller's Office for a list of names of the travel coordinators of each department.)
 - b. The departmental representative must provide to the Controller's Office written documentation to include the

account number to be charged, the name of the hotel, the name of the traveler, and the date(s) of lodging accommodation(s).

VII. Dual Employment (Travel Paid to An Employee of Another Agency)

No employee of any State department or institution can receive any compensation from any other department of the State government except with the approval of the State Budget and Control Board. No employee of any department or institution can receive travel reimbursement by any other department or institution without approval of the agency by which he is regularly employed. Travel expenses of the State employee working in dual employment status may be paid in accordance with travel regulations by the secondary agency if prior written approval is secured from the employee's home agency. (See the Dual Employment Section within the Disbursement Regulations at <http://controller.cofc.edu/policies/RegularDisbursements.htm>. In addition, see number 5 under the General Rules Section of this policy.

- A. Travel reimbursement paid to an employee of another agency must be supported by an approved TA.
- B. The departmental staff approving the TA must provide written approval from the individual's home agency authorizing for the College to reimburse travel expenses.

VIII. Car Rental

- A. The College contracts with a national car rental company to provide its motor fleet for travel purposes. See the CofC Procurement Office's website (<http://www.cofc.edu/~procure/>) for the most current information.
- B. Based on the above, an employee who elects to drive his car for convenience when more economical modes of travel are available is entitled to reimbursement for:
 - 1. Mileage equal to the amount of coach or tourist airplane fare;
 - 2. Vicinity mileage incurred on official business in lieu of using a taxi;
 - 3. Parking fees equal to that which would have been incurred if the car had been parked at the airport;

4. Subsistence based on the date and time airline connections would have been for departure and return. Any period of time exceeding these guidelines would be at the employee's expense and no subsistence can be paid.
- C. Use of a rental car at the travel destination will be allowed if it is the most economical means of local transportation. Employees are to use the College's approved agency contractor for car rental services. Refer to the Procurement Office website (<http://www.cofc.edu/~procure/>) for the most up-to-date car rental information. **Gasoline** purchases should be made at self-service pumps and will be reimbursed upon presentation of a paid receipt.

IX. Direct Bill for Lodging

The College may contract with lodging facilities (room charge and applicable taxes only) to pay them directly on behalf of employees.

- A. The College must maintain proper control of direct payments for lodging to ensure adherence to State rules. Failure to maintain proper control of direct payments for lodging may result in the Comptroller General or the State Auditor's revocation of the institution's authority to use this privilege.
- B. The request for payment must include documentation of each person's name and social security number for whom the direct bill was provided. This detailed information must reflect in the financial system for travel reporting purposes. In addition, reference on each individual's TA the direct bill arrangement for the lodging expense.

X. Payments to Car Rental Agencies and Others

Payments for travel related expenses paid directly to a vendor (e.g. airfare, registration fees, lodging) and made on behalf of State employees must be apportioned, tracked and reported in the respective names of those employees receiving the benefits. Each request for payment must include a listing of the employee's name and social security number (or other approved College employee identification number).

XI. Reimbursements

- A. Lodging - Employees of the College or any agency of the State of South Carolina while traveling on official business of the College, shall upon presentation of a paid, itemized receipt, be allowed reimbursement for actual expenses incurred for lodging. No

reimbursement for overnight accommodations will be made within **fifty (50)** miles of the traveler's official headquarters and/or residence.

1. The State allows for an employee to receive reimbursement of lodging based on the rate of a single room.
 2. Employees sharing a room must file for separate reimbursements even if one employee paid the entire expense.
- B. Subsistence Reimbursement - The employee may receive reimbursement of the actual expenses incurred in obtaining meals except that such costs cannot exceed **\$25.00** per day, in South Carolina; areas outside of South Carolina but within the United States cannot exceed **\$32.00** per day. See the travel reimbursement rate schedule on the Controller's website.
1. When on travel status, meals will be reimbursed up to the maximum allowance based on the time of departure from the residence/official headquarters and the time of return to the residence/official headquarters.
 2. Receipts are not required.
 3. No reimbursement expense shall be made for meals within **ten (10)** miles of an employee's residence or at the official headquarters of the agency by which he is employed.
 4. An employee may not file for meal reimbursement paid on behalf of another individual (for example, another employee, job candidate, consultant, visitor, etc.) even when that employee incurs the total expense. Any individual entitled to claim reimbursement is responsible for filing his/her travel reimbursement request.
 5. A reimbursement will not be allowed when the full meal is covered by a registration fee.
- C. Dependents Accompanying Employee - If a dependent accompanies an employee on an authorized business trip, only those expenses directly attributed to the employee may be reimbursed. (Example: Single room rate should be claimed for lodging.) However, the President reserves the right to invoke requirements more restrictive as dictated by the institution's needs, and this is permitted by the Budget and Control Board.
- D. Mileage Reimbursement

Mileage Reimbursement - When an employee of the College or the State uses his or her personal automobile in traveling on necessary official business, a charge to equal the standard business mileage rate as established by the Internal Revenue Service will be allowed. However, the standard business mileage rate used in this calculation shall be the lesser of **50.5** cents per mile or the current rate established by the Internal Revenue Service.

1. Whenever State-provided motor pool vehicles are reasonably available and their use is practical and an employee of the State shall request to use his personal vehicle, a charge of **four (4)** cents per mile less than the standard business mileage rate as established by the State (see the paragraph above) will be allocated for the use of such vehicle. The College's State motor pool is supplied by its contracted vendor for rental cars and the Citadel.
2. Auto travel should be by the most direct route practicable, and substantial deviation from the distances shown by the current State Highway System Map of the South Carolina Department of Transportation should be explained.
3. When more than one employee is traveling to the same location, the authorized number of automobiles should be limited to not more than one automobile to two people.
4. A separate entry should be made for travel in the vicinity of a community or city. Only actual miles driven on official State business will be reimbursed.
5. When travel is by a State-owned automobile, the College shall bear the expense of supplies and upkeep thereof but no mileage will be allowed. Employees must use State fueling facilities to the maximum extent possible, when such use is cost-beneficial to the State. A State Fuel Credit Card will be provided when appropriate and is usable at most commercial fueling facilities. When using commercial fueling facilities, operators of State-owned vehicles are directed to use self-service pumps.
6. Mileage between the employee's home and his or her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his or her home, and does not go by the employee's headquarters, the

employee shall be eligible for reimbursement for actual mileage beginning at his or her residence.

7. When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State, expenses may be allowed for the necessary travel to his official headquarters.
- E. Other Expenses – Any business expenses due to travel status other than those listed below should be itemized on the Travel Authorization form. If the charges are not listed, a memo of explanation and departmental approval must accompany the Travel Authorization. The following expenses may be reimbursed:
1. Taxi/Toll Charges
 2. Parking Fees - Parking fees for state-owned and privately-owned vehicles are reimbursable upon presentation of a paid receipt. No reimbursement shall be made to operators of state-owned or privately-owned vehicles who must pay fines for moving or non-moving violations. A receipt for parking must be submitted with the reimbursement request.
 3. Telephone/Fax Receipts/Internet Access
 - a. For employees traveling overnight, one brief personal telephone call per night is allowable. Personal calls should be listed separately from business calls on the reimbursement voucher.
 - b. Use a State Calling Card whenever possible for business calls. Telephone calls made for official business of the State are reimbursable.
 - c. Fees for Internet access and faxes are reimbursable given that the employee provides a brief explanation of the special work assignment involving the requirement of the service while in the travel status or prior approval has been granted as evidenced in the TA.
 4. Porterage, in general, is not an allowable reimbursement for state employees. It may be reimbursed when an employee flies to a major city out-of-state where there

usually is no option concerning baggage handling. Porterage may also be reimbursed when an employee has heavy, excess equipment needed to conduct official College business. A written explanation must accompany the reimbursement request.

5. Gratuities are not an allowable reimbursement for State employees. When paid as a part of a billing for a banquet, luncheon, etc., gratuities will be allowed. The amount is limited to the customary rates but may not exceed 18% with the exception of Athletic activities which is 20%.
 6. The following expenses normally are non-reimbursable:
 - a. Supplies
 - b. Bankcard transaction fee for ATM use
 - c. Copying charges
 - d. Membership dues
- E. Travel Reimbursement Filing Procedures – Allowable costs will be reimbursed only when documented on an official Travel Reimbursement form. These may be obtained at the website of the Controller’s Office. Payment may be denied or delayed if the following conditions are not met.
1. It is mandatory that the time of departure from the residence/headquarters and return to the residence/headquarters be noted in the section provided on the form.
 2. Originals of itemized hotel bills, registration receipts, airport parking receipts, and transportation stubs are required.
 3. Receipts for meals are not required.
 4. Tips and gratuities are not allowable.
 5. Any reimbursement request submitted to the Controller’s Office which does not have an approved TA on file must be approved by the appropriate administrative head and executive/senior vice president.

- F. Travel Reimbursement for Non-State Employees - Reimbursements for travel by non-state employees are allowed within the limitations applicable to State employees. All travel costs must be reimbursed via a travel reimbursement form. Where fees are paid to individuals for services in addition to travel cost, an expenditure authorization must be used and must be accompanied by a copy of the approved contract. The expenditure authorization will cover the fee portion only. Please refer to the College's Procurement Service's web site for details.
1. Volunteers - A charge equal to the standard business mileage rate as established by the State (see section D. above) will be allowed for use of the volunteer's personal automobile.
 - a. Volunteers who provide services to the College free-of-charge may be reimbursed expenses for mileage incurred when performing their services. Mileage paid by the College to volunteer workers who use their personal vehicles for official business for the agency will be charged to expenditure object code 3032.
 - b. Payment will be requested using the College travel reimbursement form.
 - c. Mileage cannot be paid to volunteers for driving to and from their volunteer work.
 - d. Reimbursements for meals and lodging incurred when making departmental trips at departmental requests are allowed in accordance with regulations established for State employees.
 2. Consultants - Travel expenses may be paid to individuals or companies that are doing business with the State. Reimbursements for travel are allowed in accordance with regulations established for State employees. However, to avoid collecting names, social security numbers and to minimize the impact of other reporting requirements, the College prefers that the fees for travel expenses are negotiated as part of the flat fee for services provided. If a consultant is reimbursed directly, the individual must complete a TA and receive payment through the travel reimbursement form.

3. Student Travel and Subsistence – Students traveling as official representatives of the College are subject to the same policies and procedures as College faculty and staff and will be reimbursed by the College within the limitations applicable to State employees. The appropriate executive/senior vice president or dean must approve all student travel and make the determination as to method of travel and degree of financial support.
4. Group Travel
 - a. Employee Travel – Domestic and Foreign: To comply with State reporting requirements, a separate TA must be prepared for each individual in the group.
 - b. Student Travel – More than one individual may travel under one Travel Authorization. However, one person must be designated responsible for the funds. This person must account for all expenditures of the group and will be reimbursed by the submission of a Travel Reimbursement Request. If such an arrangement is not desirable, a separate Travel Authorization must be submitted for each traveler.

5. Recruitment of Athletes

When requesting reimbursement for athletic recruitment expenses incurred on behalf of student athletes, the request must include supporting documentation to include a list of the names of the individuals in attendance, itemized paid receipts of meals, transportation costs, etc. Meal reimbursement is limited to the State employee rates. Gratuities are not reimbursable with any funding source managed by COFC.

G. Reimbursement by Other Agency or Organization

1. If a College employee receives reimbursement for travel expenses or services from an agency or organization with which he is involved, travel reimbursement from the College is not allowed.

2. If such an organization pays a part of the expenses, the employee should request reimbursement from the College, not to exceed State allowances.
 3. The employee's department should ensure that the organization reimburses the College and the account from which the disbursement was made is credited with the refund.
- H. Direct deposit of travel reimbursement and other accounts payable payments

An employee may receive his/her travel reimbursement through direct deposit to his/her bank account. The employee must complete a direct deposit enrollment form and forward it to the Controller's Office. Please see the Controller's Office website at <http://controller.cofc.edu/accountForms.html>.

XII. Boards, Commissions and Committees

- A. Per Diem - Per diem is a daily fee given in lieu of an annual salary. The per diem allowance of all boards shall be at the rate of \$35.00 per day. No full-time officer or employee of the College shall draw any per diem allowance for service on such boards, commissions, or committees. Board members by State law are considered State employees for the purposes of filing for travel reimbursement.
- B. Members of the College Board of Trustees whose duties are not full-time; who are paid on a per diem basis; and while away from their places of residence on official business of the State, shall be allowed reimbursement for actual travel expenses incurred at the rates provided to State employees. Travel expenses include meals, lodging, mileage or other transportation and like items.
- C. One person accompanying a disabled member of a State Board, Commission, or Committee on official business of the State shall be allowed the same reimbursement for actual expenses incurred at the rates provided to State employees for meals, lodging and mileage.
- D. These limitations may be made more restrictive by the President as dictated by institutional requirements.

XIII. Foreign Travel

Employees of the State, when traveling outside the United States, Canada, and Puerto Rico upon promotional business for the College shall be entitled to actual expenses for both food and lodging.

- A. When claiming reimbursement for actual expenses of meals and lodging, itemized receipts are required. If meal 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 (Foreign Per Diem Rates).
- B. When claiming reimbursement for expenses that are in foreign currency, the travel reimbursement voucher should be completed in U. S. dollars and the rate of exchange should be documented.
- C. Faculty who receive travel advances for Study Abroad trips with students must file an itemized reimbursement form with the Controller's Office within 15 days of returning from the trip. However, for purposes of fiscal year-end close out, cash advances received for travel that occurs during the month of June must be settled no later than July 1st or the first business day of the new fiscal year.
- D. Travel advances may be made for 80% of the estimated expenses for food and lodging for foreign travel.
- E. Foreign Travel - Any travel outside the United States, Canada, and Puerto Rico is considered foreign travel.
 - 1. Any foreign travel of a State employee will be reported annually at the end of each fiscal year to the President of the Senate, the Speaker of the House, and the Budget and Control Board.
 - 2. The following information will be included in the annual reports: (a) name of State employee; (b) destination; (c) inclusive dates of the travel period; (d) purpose of the travel; (e) total cost of the travel; and (f) source of funds.

XIV. Conference and Registration Fees

Receipts must be furnished. If the conference/registration fee includes meals, only in extenuating circumstances will additional reimbursement be made for those meals. If a registration fee includes a meal, charge the State allowance for the meal to "Travel" and the difference to "Registration Fees." Meals which

are optional or stated separately from the registration fee may not be prepaid by the agency. An employee may be reimbursed for optional meals with the approval of the President. In this case, the full amount of the meals will be charged to meals under the travel codes. If the registration fee is paid directly to the vendor, the TA must list the vendor/payee receiving the registration fee along with the cost.

XV. Moving Expenses

(See the Regular Disbursement Policy and Procedures at <http://controller.cofc.edu/policies/RegularDisbursements.htm>.)

XVI. Travel Advances

The College may advance travel and subsistence expense monies to employees for the financing of ordinary and necessary travel required in conducting the business of the College. The primary purpose for providing cash advances to employees who are traveling on official business of a State agency is to reduce the amount of personal funds required to finance official travel, thereby relieving the financial burden of the traveler. The College shall not make such advances except under the rules and regulations as published.

- A. Travel advances for trips within the State of South Carolina cannot be made under present State Budget and Control Board policies.
- B. For cities outside of South Carolina, the policy is as follows:
 - 1. No travel advance shall be made for more than 80% of the estimated amount of the total travel expense, excluding airline transportation.

Example: [No. of days x (actual room rate + \$32.00/day meal allowance) x 80%] = \$XXX.XX
 - 2. No advance shall be made in instances where 80% of the estimated travel expense does not exceed \$250.00. If the calculated dollar amount exceeds \$250, an advance may be processed.
- C. Requests for advances must be provided to the Controller's Office using the Request for Official Travel Cash Advance. To ensure receiving travel advances when needed, requests should accompany the Travel Authorization and be submitted to the Controller's Office not

later than **ten (10)** business days prior to the beginning of the trip for which the advance is requested.

- D. Individuals receiving advances must file an itemized travel reimbursement form with the Controller's Office within 15 days of returning from the trip. However, for purposes of fiscal year-end close out, cash advances received for travel that occurs during the month of June must be settled no later than July 1st or the first business day of the new fiscal year. When filing the reimbursement, the amount of the advance should be noted in the specified section of the travel reimbursement form as an amount received for the travel advance and deducted from the total claim. If the travel advance exceeds the actual travel expenses, a personal check or cash must be remitted to the Treasurer's Office. The travel reimbursement form along with the receipt from the Treasurer's Office must be submitted to the Controller's Office to settle the cash advance transaction.
- E. The College must maintain records of advances made in accordance with rules prescribed by the Comptroller General. If the College fails to keep proper records, the privilege to make travel advances shall be withdrawn.

XVII. State Travel Card

Full time College employees who travel on College business and have an annual salary greater than \$15,000 are eligible to receive a Bank of America (BOA) Travel Card. This program is intended to provide employees with a means of financing their official College travel and offers many advantages to both the employee and the College. The State Travel Card is to be used only for College business travel expenses and the cardholder is responsible for making payments directly to BOA. Applications are available in the Controller's Office's website.

XVII. Change in Approved Travel Plans

- A. Altered Plans – If travel plans are altered from those previously submitted and approved, either a memorandum or e-mail which outlines the changes, references the original Travel Authorization number, and is approved by the authorizing official or designee must be submitted to the Controller's Office.
- B. Cancelled Plans – In order to cancel travel plans that were previously submitted and approved, a memorandum or e-mail noting the Travel Authorization number should be forwarded to the Controller's Office.

- C. The College will not reimburse an employee for advance purchases such as airline tickets, registrations, etc. without proof of the College having clear ownership of the goods/services or future benefits otherwise to the College or its employees.

XIX. Travel for Disabled Employees

The S. C. General Appropriations Act states that transportation for official State business will be accomplished by the most economical mode of travel, due consideration being given to urgency, schedules and like factors.

- A. Exceptions to the State regulations for travel may be allowable for persons who have been certified as disabled by the President or his designee. He must also certify the employee is physically unable to use the most economical mode of travel. Expenses at the same rates allowed to State employees will be authorized for attendants traveling with disabled State employees if the travel is required by the job. Please contact the College's Controller's Office directly if you need further information regarding travel for a disabled employee.
- B. A disabled employee who is unable to use the most economical mode of travel due to his disability may avail himself of the next most economical mode of travel available.
- C. In determining the next most economical mode of travel, the following items must be considered:
 - 1. Cost of fare or mileage.
 - 2. Subsistence expenses incurred due to extra days travel, if any.
 - 3. Lodging expenses incurred due to extra days travel, if any.
 - 4. Other allowable expenditures incurred due to extra days travel, if any.
 - 5. The cost figures used in determining the mode of travel must be attached to the disbursement voucher when it is submitted for payment.

XX. Time of Arrival and Departure

When reimbursements for meals are claimed, the time of arrival and departure, the starting point and the destination must be shown. If this information is not on the travel form, the document will be returned to the

employee and payment will be delayed. Any changes in departure and arrival times must be initialed by the traveler.

XXI. Receipts

When a State employee or board member is in an overnight travel status, original, itemized receipts for hotel or motel accommodations must be attached to the voucher before payment will be authorized. Original, itemized receipts for parking and all other expenses incurred should also be attached. Receipts for meals are not required providing the reimbursement amount does not exceed the State allowable rate. No receipts are required for taxis.

XXII. Attendance at Statewide, Regional, or District Meetings

- A. Employees required by their agency head, as a part of their official duties, to attend statewide, regional, or district meetings within the area in which the employee is headquartered, may receive reimbursement for the cost of meals at such meetings. If the cost of the meal exceeds the state allowance, itemized receipts must be provided in order to receive reimbursement. At least 75% of those attending the meeting must be employees of other agencies or outside organizations. Meetings of boards, commissions, and committees are not considered statewide, regional or district meetings.
- B. Payments to vendors for meals provided at statewide, regional or district meetings should include a description of the business purpose of the meeting and benefits to the College along with a list of the participants' names and social security numbers (or College I.D. numbers) of all College employees attending. The documentation should include a statement certifying that no further claim for subsistence will be made by the participants. If any employee is not eligible for meal reimbursements under the travel regulations, a statement signed by the President requiring the employee's attendance must be attached. (Refer to the definition above for a statewide, regional, or district meeting.) Meetings of boards or committees whose reimbursement is established by law are not considered statewide meetings.
- C. Providing meals and refreshments for staff meetings is prohibited.
- D. Contracting with vendors to provide catered meals.
 - 1. Agencies may contract with vendors to provide meals served at statewide, regional or district meetings. At least 75% of those attending the meeting must be employees of other agencies or outside organizations. Agency meetings that do not meet the

preceding requirement are not considered statewide, regional or district meetings. If the College makes a payment for meals on behalf of an employee of another State agency, the College must notify that employee's home agency of the transaction.

2. A department that has contracted with a vendor to provide a catered meal for a statewide, regional or district meeting must provide to the Controller's Office a list of all participants' names, their social security numbers (or College ID numbers), and places of employment, in addition to the invoice from the vendor. Meetings of boards, commissions and committees are not considered statewide, regional or district meetings. This requirement does not apply to student events where large segments of the student population are invited to attend.

XXII. Advance Payment of Airfares and Registration Fees

- A. The State General Appropriation Act requires that the payment of goods and services occur within the fiscal year for which those goods and services are received by College. This rule minimizes instances of where the State must account for prepaid items. See the policy and procedures on Prepaid Expenses at <http://controller.cofc.edu/policies/PrepaidExpenses.htm>. However, there are some transactions such as insurance, subscriptions, and rents that are natural transactions for prepayments in that they typically require payment in advance to receipt/consumption of the services. On the other hand, airfares and registration fees are normally not candidates for prepayment, and consequently, advance payments will be made only when extenuating circumstances prevail.
- B. Advance payment of airfares and registration fees will depend on the cost savings of the item or circumstances surrounding the request such as seasonal demands and the impact on the availability of the goods and services. One example is the need for the Athletics Department to purchase in the summer airfare for the basketball team for travel that occurs at the peak of holiday travel time such as Thanksgiving weekend.
- C. When advance payments are requested for airfares, registration fees for conferences that will occur in July and August of the next fiscal year and the individualized cost does not exceed \$750 per item, the transaction will be expensed in the current fiscal year.
- D. When advance payments are requested for airfares, registration fees, and the like, the individualized cost exceeds \$750, and the travel/conference occurs during the next fiscal year, the College must

prepay these items. In addition, the College must have reasonable assurance that it will not incur any substantial loss in the event of cancellations made on the part of the College. To curtail losses due to cancellations, the College requires that any advance payments include terms and conditions of generous refunding and/or flexible transferability policies. Prior to obligating the College, the requestor must seek from the Controller's Office approval of the advance payment. Along with the request, the requestor must provide documentation that explains the circumstances surrounding the need for the advance payment and evidence of the vendor's refunding and transferability policies.

ROLES AND RESPONSIBILITIES

It is the duty and responsibility of the respective department heads to insure compliance with these regulations.

It is the responsibility of the authorizing official to ensure that the most economical means of travel is utilized and justified.

It shall be the responsibility of the President (or his designee) to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or other extenuating circumstances.

DEFINITIONS:

PERMANENT PLACE OF EMPLOYMENT: The location of the place of activity where a State Employee is regularly assigned and performs work. The corporate limits of the city or town in which the employee's place of work is located. If an employee is not employed in an incorporated city or town, his permanent place of employment is the place of work.

RESIDENCE (ACTUAL): The fixed or permanent domicile of a person that can be reasonably justified as a bona fide place of actual residence.

MILEAGE ALLOWANCE: A rate per mile in lieu of actual expenses of operation of a privately-owned automobile. Certain restrictions and conditions are prescribed in these regulations about the allowable reimbursement amount.

REFERENCES:

S. C. Comptroller General Disbursement Regulations

2007-2008

METHOD OF DETERMINING SUBSISTENCE OR SINGLE CALENDAR DAY TRAVEL

In determining the maximum amount of subsistence for meals which may be reimbursed, the following time schedule will be adhered to:

| | | <u>AMOUNT PER MEAL</u> | |
|---|-------------------------------|----------------------------------|--------------------------------------|
| If Departure Time Is: | And If Return Time Is: | In State Maximum \$25/day | Out-of-State Maximum \$32/Day |
| 1. Before 6:30 A.M. | 1. After 11:00 A.M. | \$ 6.00 | \$ 7.00 |
| | 2. After 1:30 P.M. (Lunch) | \$ 7.00 | \$ 9.00 |
| | 3. After 8:30 P.M. (Supper) | \$12.00 | \$16.00 |
| 2. 6:30 A.M. or after and before 11:00 A.M. | 1. After 1:30 P.M. (Lunch) | \$ 7.00 | \$ 9.00 |
| | 2. After 8:30 P.M. (Supper) | \$12.00 | \$16.00 |
| 3. 11:00 A.M. or after and before 5:15 P.M. | 1. After 8:30 P.M. (Supper) | \$12.00 | \$16.00 |

METHOD OF DETERMINING SUBSISTENCE FOR OVERNIGHT TRAVEL

When a State Employee is traveling in or out of the State on official State business, the following maximum reimbursement will apply:

1. The costs of meals will be reimbursed up to the maximum amount as provided for in the Single Calendar Day schedule. The time limitations for breakfast will not apply for overnight trips when returning early in the morning.
2. State employees who are required to perform their duties during the night shall be allowed reimbursement for breakfast even though their arrival time

back to residence or headquarters occurs prior to 11:00 A.M. if the following conditions are met:

- A. Employee must be in travel status (more than 10 miles from residence and/or headquarters).
- B. Employee must be in travel status after 8:30 P.M. for a period of not less than six hours.

MILEAGE

Mileage will be reimbursed at the lesser rate of 50.5 cents or the current standard business mileage rate established by the State. Whenever state-provided motor pool vehicles are reasonably available, mileage will be reimbursed at 4 cents less than the lesser of 50.5 cents per mile or the current standard business mileage rate established by the State.

METHOD OF DETERMINING REIMBURSABLE EXPENSES

Foreign Travel When traveling outside the United States, Canada and Puerto Rico, employees are entitled to reimbursement of actual costs in obtaining meals. Employees may elect to seek reimbursement using the maximum daily rate for meals as established by the federal government per diem rates for travel in foreign areas. These amounts can be claimed without receipts. If reimbursement amounts exceed the federal per diem rates, employees will be required to present receipts in order to substantiate the claims.