



## **Expense & Travel Policy and Procedures**

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### **POLICY**

Charleston Southern University approves and pays for necessary and reasonable travel, entertainment, and other business expenses incurred while conducting authorized University business. This policy applies to all employees of Charleston Southern University not otherwise specifically covered by special regulations. The expense guidelines contained in this document are designed to conform to the substantiation rules published by the Internal Revenue Service (IRS). Travel, entertainment and other business expenses will be authorized only when officially justified and by those modes that meet University requirements and which are consistent with good management practices.

### **RESPONSIBILITIES**

#### **Charleston Southern University**

The University is responsible for ensuring that all payments for travel, entertainment and other business expenses are fair and equitable to both the individual and the University, and are made in accordance with this policy and external regulations.

The University has no obligation to reimburse employees for expenses that are not in compliance with this policy.

#### **Supervisors / Department Heads / Deans / Senior Officers**

Departments of the University are responsible for ensuring that anyone from his department who is traveling, entertaining or incurring other business expenses on behalf of the University is aware of, and will abide by, the policies and procedures outlined in this document. Departments may, at their discretion, impose greater but not less control than required by this policy.

It is the responsibility of the department head to ensure that all reporting and documentation requirements are met and that expenses adhere to these guidelines. Because they are more familiar with expenses incurred on behalf of their departments than the Accounts Payable Office, authorized approvers must verify that expenses and the Expense Report meet the following criteria:

- The expense was incurred while conducting University business.
- The information contained on the Expense Report and in accompanying documentation is accurate and in accordance with this policy.
- The expense meets applicable sponsor guidelines (if applicable).
- The expense is charged to the proper general ledger account(s).

#### **Employee**

Employees that are traveling on business, incurring entertainment, or other business expenses on behalf of the University are responsible for complying with University policy and procedures as described herein.



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### Sponsored Program Travel/Grant

Travel charged to sponsored programs should follow this policy unless the funding agency imposes greater restrictions. The terms of a particular grant or contract should be referred to for specific guidance on what expenditures are allowed.

Federally funded sponsored programs are subject to the guidelines set forth in the [OMB Circular A-21, Section 53, Travel Costs](#)

### Fundraising and Development Travel

The University recognizes the unique nature of certain travel, entertainment and other business expenses incurred for fundraising and development activities. If these activities necessitate a deviation from stated policies, the individual should attach an explanation during the pre-approval phase (**Travel Authorization**), if the exception is known in advance or with the completed Expense Report if the employee could not anticipate the exception. The business purpose must indicate that the expenses are directly related to development activity.

### GUIDELINES FOR TRAVEL

University employees on official business will exercise the same care in incurring expenses to accomplish assignments that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of an assignment do not, by definition, comply with this rule of prudence.

### PROCEDURES

#### 1. Pre-Travel

All employees are required to complete a Travel Authorization form prior to departure for all travel outside of the tri-county area (Berkeley, Charleston & Dorchester Counties) as an employee of Charleston Southern University. Failure to do so may result in denial of reimbursement for travel expenses and the employee will not be covered by the University's insurance. A Travel Authorization form is not required for travel and entertainment expenses within the tri-county area. However, the employee is responsible for obtaining approval from the appropriate supervisor(s) prior to the activity. To qualify for approval, travel and entertainment must bear a direct relationship to the employee's responsibilities at the University.

Spouses and /or dependents travelling at their own expense with the CSU employee are required to submit a signed Hold Harmless Agreement Form attached to the Travel Authorization Form



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### Approval Hierarchy

The following people must sign the Travel Authorization form before final approval can be received, regardless of the source of funds:

- a. Supervisor/Department Head
- b. Dean (if applicable)
- c. Grant Coordinators (if applicable)
- d. Senior Officer
- e. Associate Vice President for Business Affairs

Once the signed Travel Authorization form is delivered to the Accounts Payable office, a travel authorization (TA) number will be assigned to the request. No advance will be made and no expense will be reimbursed without this number for travel outside the tri-county area. In emergency cases, a TA number may be issued verbally through the Accounts Payable Office.

### Advance Travel Funds

***Employees must use the Purchasing Card for travel expenses whenever possible.***

When use of the Purchasing Card is not possible, the employee may request an advance check for the following items:

- a. Estimated cost of travel by personal auto (mileage or gas allowance)
- b. Estimated cost of food that is not included in some other cost of the travel, such as registration cost and cannot be paid using the purchasing card.
- c. Estimated tips and parking

The following expenses should be paid directly to the vendor, upon completion of a Purchase Requisition by the employee or use of a Purchasing Card. An advance check will NOT be issued to an employee for these items.

- a. Registration costs
- b. Public transportation costs (airline, train, or bus) or rental vehicles (cars, vans, trucks)
- c. Lodging

Travel Advances will be issued only for amounts exceeding \$50.00. Any actual expenses under this amount will be reimbursed after travel is completed. Requests for Travel Advance checks must be received in the Accounts Payable office at least two (2) weeks prior to the departure date.

### Cancelled or Postponed Trips

If a Travel Authorization number has been assigned, and the trip or event is subsequently cancelled, the employee must notify the approver and the Accounts Payable office immediately. If the



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University has prepaid expenses for a cancelled trip or event, it is the traveler's responsibility to ensure that the University receives a refund. If the employee received a cash advance for the cancelled trip, the funds must be returned to the University immediately.

### 2. Travel Expenses

#### Transportation

Transportation for official university business will be accomplished by the most economical means available. Expenses incurred by the employee will be reimbursed upon submission of an accurate Expense Report. Further, every effort will be made to make advance plans when traveling by commercial airlines or other commercial modes that charge a premium for last minute scheduling and reservations.

#### Rental Cars:

Travelers may rent a car to their destinations when driving is more convenient and cost effective than airline travel and/or when driving is necessary to transport large or bulky material.

#### Personal Automobiles/Mileage Reimbursement:

Travelers may use their private vehicle to save time, transport equipment, or reduce the cost for a group traveling to a common destination. The University will reimburse the vehicle's owner by applying a standard rate (calculated at 75% of the IRS standard business mileage rate) per mile to the actual driving distance via the most direct route. This mileage rate covers all transportation and operating costs, including gasoline. Tolls and reasonable parking charges will also be reimbursed. When two or more persons on University business share a private vehicle, only the driver may claim reimbursement for mileage. The University may limit reimbursement for personal mileage to the cost of airline tickets where excessive mileage reimbursement is requested. Mileage between an employee's home and place of employment is not subject to reimbursement, unless the most direct route to the destination traveled begins at the home of the employee.

#### Passenger Vans:

When renting a 15 seat passenger van, the number of passengers allowable by Charleston Southern University's insurance company is to be no more than 9 (including the driver).

#### Chartered Buses:

When a large group is traveling, a chartered bus may be the safest and most economical means of transportation. When buses are chartered, a certificate of insurance must be secured from the chartering company and the certificate must show that Charleston Southern University is an additional insured under the policy of the chartering company. Please contact the Director of Student Accounts and Special Projects at 8048 for more information.



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### Vehicle Insurance

Vehicle insurance coverage is for vehicles owned by the University and for vehicles not owned by the University but used for university business. Personal vehicles used for university business are subject first to the automobile owner's liability coverage; then University insurance will cover any excess over the primary coverage. The University carries no coverage for physical damage caused by vehicles owned by others. If an employee is driving a rental car, University insurance will pick up after the rental agency's liability insurance is exhausted. Travelers should not purchase additional insurance offered by rental agencies while on University business. Drivers should be sure it is clearly shown on the rental contract that the rental is on behalf of Charleston Southern University.

### Lodging

Travelers should always consider reasonably priced lodging options. Exceptions may be made in extenuating circumstances such as travel to large metropolitan areas or conferences and meeting scheduled at resort hotels.

Since hotel reservations are typically guaranteed to assure lodging for late arrivals, travelers are required to cancel these reservations in a timely manner to prevent no show charges. Except in extenuating circumstances, the University will not pay or reimburse expenses due to a traveler's failure to cancel guaranteed room reservations. Travelers should request and record the cancellation number in case of billing disputes.

### Dependents Accompanying Employees

If a dependent accompanies an employee on an authorized business trip, only those expenses, which are directly attributed to the employee, may be reimbursed. Exceptions may be authorized by the President in those cases where the accompaniment of the dependent traveler is in the best interest of the University.

### Meals While Traveling

Meals, including tips, incurred by and for the benefit of the traveler are reimbursable. Meals for this purpose will be reimbursed for actual expenses up to the per diem rates listed below.

<u>Meal</u>	<u>Departure Time</u>	<u>Amount</u>
Breakfast	Prior to 6:30 AM	\$ 6.00
Lunch	6:30 AM to 12:00 PM	\$ 8.00
Dinner	12:00 PM to 6:00 PM	<u>\$18.00</u>
Maximum allowance per day		\$32.00

The maximum allowance per day may be split in any way desired as long as a full day of travel is involved. For example, an employee departing for out of state travel at 6:00 a.m. and returning the



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next day would be allowed a maximum of \$32 for meals for the first day. However, the employee may choose to spend only \$3 on breakfast and \$4 on lunch in order to spend \$25 on dinner. In another example, if the same employee departed at 7:00 a.m. instead, he would be allowed a maximum of \$26 for the day which could be split in any way he chose.

*Please note that itemized receipts must be submitted with the final reimbursement request (expense report) for all meals. Reimbursement will be made for actual expenses up to the maximums listed above. Expenses will not be reimbursed without itemized receipts. If using a University PCard, any expenses over the maximums listed above must be reimbursed to the University. This reimbursement must be made in cash or check at the cashier window. The cashier receipt must be included with the Expense Report. .*

### Miscellaneous

Parking, cab fares, tolls, etc., directly related to travel will be reimbursed with paid receipt. Tips, as usual and customary for the service provided, but not to exceed 20% of the cost of the service, will be reimbursed. Final arbiter of disagreements for tip reimbursement will be the Vice President for Business Affairs.

### 3. Post Travel

#### Expense Report

The employee is required to submit an Expense Report promptly upon return to the University. Receipts for all expenses incurred should be attached to the Expense Report. The TA number must be noted on the Expense Report in order to receive payment. Employees will be reimbursed for all authorized business expenses as outlined in this policy.

Expense Report totaling no more than \$50 over the authorized amount per the Travel Authorization Form may be completed by the traveler and forwarded directly to the Accounts Payable office. No supervisor signature is required. All Expense Reports exceeding the authorized amount by more than \$50 must be signed by parties in the Approval Hierarchy as outlined above.

To be eligible for reimbursement, one photocopy of itemized receipts must be submitted along with the Expense Report. Receipts must be placed in date order, and attached to the Expense Report. Expense Reports which are not properly completed and approved may be returned to the employee and any reimbursement due to the travel withheld until proper documentation is presented.



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### Procedures for Required Post Travel Reporting

#### **Travel - Only Pcard purchases**

Remit to Pcard Administrator only:

- Signed Travel Authorization Form
- Numbered receipt copies to correlate with Monthly Pcard Report
- Expense Report (numbered to correlate with Pcard report)

Be sure Expense Report is dated, filled in completely, and includes only one TA number per voucher.

#### **Travel Using both Pcard and Advance/Reimbursement (AP)**

Remit to P card administrator only:

\*\*\* Turn in ONLY Pcard relevant information \*\*\*\*

- Signed Travel Authorization form
- Numbered receipt copies to correlate with Pcard report
- Expense Report (numbered to correlate with Pcard report)

Be sure Expense Report is dated, filled in completely, and includes only one TA number per voucher

Remit to Accounts Payable office:

\*\*\* Do not turn in any Pcard information in to Accounts Payable Office\*\*\*

- Signed Travel Authorization form
- Signed Expense Report
- All cash receipts
- All relevant back up documentation

#### **Travel with no Pcard expenditures.**

Remit to Accounts Payable office only:

- Signed Travel Authorization form
- Signed Expense Report
- All cash receipts
- All relevant back up documentation



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### Tax Treatment of Travel Expenses

#### Outstanding Cash Advances:

An employee may have only one cash advance outstanding at any given time. Failure to account for a cash advance within 30 days will result in:

- Suspending of cash advance privileges
- Reporting the advance to the IRS on the traveler's payroll record and W-2\*
- Withholding of taxes on the advance from the traveler's paycheck.

\*Once an unsettled advance has been added to the traveler's W-2, it cannot be reversed even if settled.

#### 4. Other Meals, Entertainment, Remembrances, Etc.

The University sponsors a luau at the beginning of each fall semester and a Christmas dinner for all University personnel. All faculty, coaches and staff are encouraged to attend and enjoy these events.

University funds may only be used to pay Aramark Food Services for food and beverages served on campus at departmental meetings, official gatherings and employee business meetings. University funds may not be used for food and beverages at gatherings off campus.

Meals for University guests including interviewees must be provided on campus unless approved in advance by the appropriate Senior Officer. **This approval, such as a travel advance, and your expense report must be included with your pcard statements.**

Welcome or farewell gatherings with refreshments paid with University funds should be limited to cookies and beverages. Additional items may be provided by individuals at their own expense. University funds may not be used for occasions such as employee birthdays, weddings, baby showers, anniversaries or department Christmas parties.

Only the President's Office is authorized to send flowers and other remembrances for births, deaths and other occasions.

Exceptions to the above policies must be approved by the President.

All expenses in this category (Other Meals, Entertainment, Remembrances, Etc) should be charged to object code 7125 within the departmental budget (for example A000-501001-**7125-00**)





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### International Travel

International Travel, for reimbursement and approval purposes, is defined as travel outside the continental US, Alaska, Hawaii, Canada or Puerto Rico. International travel requires approval prior to departure using the Travel Authorization Form and must be signed by the President in addition to all normal travel approvers.

While on International travel actual lodging expenses will be reimbursed. Fees for the purchase of traveler's checks, passports and visas will be reimbursed provided a receipt is furnished. All expenses claimed must be converted to U.S. dollars and the conversion rate must be properly documented.

The University will reimburse actual expenses of meals up to the maximum daily rate established by the Federal Government for meals and incidentals for the location. Click [here](#) to locate the Foreign Per Diem Rates, including a breakdown of meals and incidental expenses. Receipts for meals and incidentals should be submitted with the Expense Reimbursement Form after returning to campus, along with a screen shot of the approved Foreign Per Diem Rate from the website.