

PROCEDURE NUMBER: FINA 2.50 Procedure

SECTION: Administration and Finance

SUBJECT: Travel

DATE: July 1, 2018

REVISION: February 1, 2026

Procedure for: All Campuses

Authorized by: Mandy Kibler

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 2.50. This procedure is applicable to campuses, units, and departments with employees and students traveling on official University business. The purpose of this procedure is to supplement the associated policy by providing additional resources, detail, and guidance on travel.

A. Travel Authorization

As stated in the policy, a Travel Authorization (TA) must be completed and fully approved before travel occurs in the circumstances below. TAs should be completed as soon as possible.

1. Individual travel expenses are expected to be \$5,000 or greater,
2. All foreign travel, and
3. All travel advances.

If travel occurs without the required TA as detailed above, a justifying memo of explanation must be prepared, approved by the employee and respective Department Head, and attached to the reimbursement request. The Controller’s Office Travel Team will not approve the travel reimbursement without the accompanying memo.

Employees

TAs for employees should be completed and approved through the PeopleSoft Finance Travel and Expense Module (Main Menu → Employee Self Service → Travel and Expense → Travel Authorizations). Within the module, a TA can be created, modified, viewed, deleted, or cancelled.

Students and Non-Employees

TAs for students should be completed and approved through the respective electronic form, which can be navigated to within PeopleSoft Finance (Main Menu → USC Finance eForms → Student/Non-Employee Travel eForm).

B. Travel Expenses

Refer to the [Travel Checklist](#) for additional guidance to ensure travel expenditures are supported by proper itemized receipts.

Note: Awarding agencies may have more stringent receipt requirements for sponsored awards. Refer to the terms and conditions of the award for specific sponsor requirements and ensure appropriate detailed or itemized receipts are maintained to facilitate a review of individual expenses for cost allowability.

Airfare

The preferred method of payment for airfare is a University Travel Card rather than coverage by the traveler. Departments or individuals may contract a University-approved [Travel Agency](#) for assistance with bookings. Travelers should select air carriers based on cost and time criteria rather than opportunities to earn frequent flyer points and other rewards.

Mileage

The current Internal Revenue Service (IRS) standard mileage rate is **72.5 cents per mile**. The IRS standard mileage rate less depreciation, which applies to courtesy cars, is **37.5 cents per mile** (standard rate of 72.5 cents less depreciation of 35 cents).

Meals

Meals associated with domestic travel¹ will be reimbursed based on the time of departure and return in accordance with the maximum per diem allowance detailed in the chart below (as of July 1, 2019). Receipts are not required for meals. One-day meal reimbursements are prohibited. Student and non-employee (e.g., interview, consultant, speaker, etc.) will also be reimbursed using these standard rates.

Per Diem Meal Allowance		
Meal	In-State	Out-of-State
Breakfast	\$8.00	\$10.00
Lunch	\$10.00	\$15.00
Dinner	\$17.00	\$25.00
All Meals	\$35.00	\$50.00

¹ Domestic travel includes all U.S. territories and Canada.

Day of Departure		Day of Return	
Time of Departure	Meals Reimbursed	Time of Return	Meals Reimbursed
Before 6:30am	All Meals	Before 11:00am	None
6:30am - 11:00am	Lunch & Dinner	11:00am – 1:30pm	Breakfast Only
11:01am - 5:15pm	Dinner Only	1:31pm – 8:30pm	Breakfast & Lunch
After 5:15pm	None	After 8:30pm	All Meals

Meals associated with foreign travel will be reimbursed based on federally established per diem rates for meals and incidentals – see [M&IE column](#) for the respective destination.

Lodging

Actual lodging costs will be reimbursed up to a maximum basis of **\$441.14 per day**, per person. Generally, lodging is not prepaid. If a hotel requires prepayment, the University can pay the hotel directly through Payment Request for employee and student travel only. Exceptions may be granted as necessary with prior approval from the University Controller.

Other/Miscellaneous Expenses

Allowable

Registration Fees necessary to qualify individuals to attend conventions, meetings, conferences, etc. are allowable and eligible for reimbursement. These fees can be prepaid on a University Travel Card or Payment Request. If these fees are prepaid by the traveler or paid at the time of registration in advance of the respective event, reimbursement will be made after the trip is complete with a paid receipt.

The miscellaneous expenses below are allowable and eligible for reimbursement if required for official University business. Receipts are only required for individual expenses of \$25 or greater. Approvers reserve the right to confirm the reasonableness of claimed expenses.

- Baggage charges, including:
 - Checking baggage,
 - Transportation for authorized excess baggage when carrying necessary materials and/or equipment,
 - Necessary charges for storage,
 - Charges or tips at transportation terminals and lodging for handling necessary luggage/items (e.g., drivers of taxis/shuttles, hotel staff, etc.)
 - Charges to sending baggage, samples, display materials, and/or materials between the destination and official headquarters.
- Parking fees, excluding those associated with moving and non-moving violations.

- Official telephone calls/service (e.g., faxes, internet access, etc.).
- Airport shuttles, taxis, and ground transportation, including tolls and reasonable tips.
- Other reasonable expenses if justified and approved by the supervisor.

Non-Allowable

Expenses which are personal in nature and unnecessary for travel are not eligible for reimbursement and should be paid by the traveler. Employees will be responsible for unauthorized costs and any additional expenses incurred for personal preference or convenience. Non-allowable items include, but are not limited to movies, bar bills, laundry, room service, and health and spa fees.

C. Reimbursement Requests

Reimbursement for travel will be made after the trip is complete. Expenses should be submitted within seven days of return from the trip. When claiming reimbursement for expenses that are in foreign currency, the request should be completed in U.S. dollars, with the exchange rate documented as of the date of payment (e.g., credit card statement date).

If the trip includes both personal and business travel, only business travel dates and expenses should be included. If a dependent is accompanying an employee on an authorized business trip, only those expenses directly attributable to the employee will be eligible for reimbursement. The traveler must provide a cost comparison in advance that documents personal versus business travel related expenses.

Employees

An Expense Report should be properly completed and submitted in the PeopleSoft Finance Travel and Expense Module. The report can be completed by either the employee or a proxy, with all required attestations and approvals occurring through the system. The employee or proxy will certify that the Expense Report is accurate and true and complies with applicable policies and procedure. Reimbursement is paid via direct deposit based on the banking information reflected in the system, which should be updated by the employee as needed.

Expense Reports must only include reimbursement requests for expenses incurred by the traveler (**the employee**). The only exception is for shared lodging, for which the employee is only eligible for their allocated portion of the expenses. A memo signed by the employee and respective Department Head must accompany such requests.

Students and Non-Employees

A Student/Non-Employee Travel Reimbursement Voucher (TRV) should be properly completed and submitted through the Student/Non-Employee Travel eForm. The report will be completed by a proxy, with all required attestations and approvals occurring through the system. The proxy will certify that the eForm is accurate and true and complies with applicable policies and procedure. TRVs do not require the approval of the traveler. Reimbursement is paid via paper check and mailed to the address on the TRV.

Students who are employed by the University in a temporary capacity are still required to submit reimbursement requests through the Student eForm. Temporary student workers are not considered full-time employees and therefore must follow the established student reimbursement process.

Student/Non-Employee Travel eForms should include reimbursement requests for expenses incurred by the traveler (the **student** or **nonemployee**). The only exception is for students experiencing financial hardship, for which an employee may pay for the expenses upfront on the student's behalf. A memo signed by the employee and respective Department Head must accompany such requests. Use of a Program Card or Travel Card may alleviate these occurrences – refer to FINA 2.70 Policy and Procedure – Card Programs.

For international non-employee travel, refer to the [Payments to Foreign Nationals Matrix](#). The University is unable to issue payments to foreign nationals unless all criteria and documentation outlined in the matrix are fully satisfied. Additionally, Travel Authorizations cannot be finalized until the foreign national has entered the United States.

Please consult the [Invitation Letter for Visiting Scholars](#) template when preparing correspondence for foreign nationals prior to their travel.

D. Travel Advances

Travel advances are payments that are issued to advance funds to an individual for official University business travel, typically for student travel. Travel advances can only be issued 10 days prior to the travel and must be settled within seven business days of return.

Employees request travel advances through the PeopleSoft Finance Travel and Expense Module. However, students must be set up as a supplier in the University's Supplier Self-Service Portal before the proxy submits an advance request through Payment Request. In both instances, the [Travel Advance Form](#) must be completed and attached to the request. If more than one student is traveling under the same TA, a custodian should be designated to receive the travel advance on their behalf.

The following additional regulations and requirements apply to travel advances:

- No advances are authorized for travel within South Carolina, unless related to student Athletic activities.
- The University may issue an advance for up to 70% of the total estimated lodging and meal expenses on an approved TA.
- When an Expense Report is submitted in the system, the traveler should associate the TA and apply the Travel Advance. When a TRV is submitted in the system, the proxy must indicate that the reimbursement is related to an advance.
- Any funds remaining should be deposited into the chartfield from where the advance was paid.
- In the event an advance is not settled, the Controller's Office reserves the right to deduct outstanding balances from the employee's next payroll or place a charge on the student's

account with the Bursar’s Office, as stated and agreed to on the [Travel Advance Form](#). Individuals who violate this procedure will not be eligible for future travel advances.

E. Expenditure Classification of Travel

Account Code	New Account Code (effective 7/1/2024)	Account Code Name	Account Code Description
52021	55105	Non-Employee Travel	Travel associated with a person (non-employee) providing consultation, guest lectures, or other services for the University.
52022	55110	Student Travel	Student travel and field trips.
52023	55115	Employee Interview Travel	Travel associated with visitation of a potential employee; not to be used for travel expenses incurred by University personnel in pursuit of prospective employees.
52024	55120	USC Employee Travel	Travel by University personnel for the purpose of conducting business of the University, to include but not limited to, attending professional meetings, and other related meetings
54112	55125	Travel Registration	Registration fees paid to organizations and companies to attend conferences, conventions, or other meetings that involve travel. <i>Note: 54112 should be used when registering for events that do not involve travel (e.g. webinars).</i>
52028	55130	USC Athletic Department Employee Conferences and Conventions	Travel by Athletic Department employees when traveling to donor meetings, coaches meetings, etc.
54541	54541	Participant Travel	Participant travel on grant funds (if the grant has participant cost budgeted).
54542	54541	Student Participant Travel	Participant travel by a USC student on grant funds (if the grant has participant cost budgeted)
59421	59421	USC Athletic Department Employee Recruiting	Travel by Athletic Department employees when traveling for recruiting purposes.

F. Resources and Forms

Resources, trainings, and guides can be found on the Controller’s Office website under the following sections:

- General Accounting → Travel
- Resource and Training Toolbox → Business Manager, Forms

History of Revisions

DATE OF REVISION	REASON FOR REVISION
January 1, 2018	New Procedure
November 1, 2024	Language, formatting, and content updates from comprehensive policy and procedure update project
March 12, 2025	Additional meal per diem chart added with departure and arrival time details
July 1, 2025	Added History of Revisions section
September 1, 2025	Added resources for international non-employee travel
February 1, 2026	Clarification regarding travel reimbursements

Note: Periodic statutory updates occur to the reimbursement rates reflected in the procedure, including to the meal per diem, mileage rate, and lodging rate. Revisions are made as necessary to reflect these updates and are not consolidated in the chart above.