

388.4 Travel and Entertainment

Created by: Stephanie Ferguson on 4/20/2007

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A. Policy

Furman University approves and pays for necessary and reasonable travel, entertainment and other business expenses incurred while conducting authorized University business.

The University does not allow travel to locations listed on the U.S. Department of Treasury Office of Terrorism and Financial Intelligence Foreign Assets Control website or on the U.S. State Department Travel Warning list website. These lists are updated periodically and it will be the University official's or employee's responsibility to monitor these lists.

The travel and entertainment policy and related guidelines (posted on the Travel website) are designed to conform to the substantiation rules published by the Internal Revenue Service (IRS).

Consistent abuse of this policy and the guidelines could result in disciplinary action against the employee, up to and including termination of employment.

B. Scope

This policy applies to the following individuals who travel, entertain, or incur other business expenses on behalf of the University, regardless of the funding source:

- Employees of the University.
- Students whose travel, entertainment and other business expenses will be paid by the University.
- Non-employees (including job applicants, guest lecturers, and volunteers) who have been

invited to the University or have been authorized to travel, entertain, or incur other business expenses on behalf of the University.

This document outlines policies and procedures in general terms to allow reasonable discretion for travelers and administrators and is not expected to cover every possible situation. Federally and state funded programs may have additional requirements. Exceptions and unusual items should be discussed in advance with the approver or Travel Office, as applicable.

C. Responsibility

Furman 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, students and non-employees for expenses that are not in compliance with this policy.

Budget Unit Heads

Budget Unit Heads are responsible for ensuring that anyone 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. Divisions or Departments may, at their discretion, impose greater but not less control than required by this policy.

Authorized Approver

It is the responsibility of the supervisor authorized to approve travel, entertainment and other business expenses 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 is the Travel Office, authorized approvers must verify that expenses and the Travel and Entertainment Voucher (TEV) meet the following criteria:

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

Employee, Student and Non-Employee

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

Sponsored Program Travel

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 48, Travel Costs.

Fundraising and Development Travel

The University recognizes the unique nature of certain travel, entertainment and other business expenses incurred for fundraising, development and presidential activities. If these activities necessitate a deviation from stated policies, an explanation outlining the need to deviate should be attached to the completed TEV. The business purpose must indicate that the expenses are directly related to fundraising, development or presidential activity.

D. Guidelines

Travel, entertainment and other business expenses should be incurred at the lowest cost to the University. Good stewardship of the University's resources is the basic guideline.

Refer to Travel and Entertainment Guidelines (posted on the University Travel website) issued by the office of Procurement and Travel for detailed instructions.