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HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.1

Title: Financial Authority

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993

Last Cabinet Review: 10-08-2012

Last Revision: 10-08-2012

Chairperson

The College has the responsibility for the preparation of an annual budget of estimated income and expenditures in accordance with the guidelines set forth by the State Board for Technical and Comprehensive Education.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.1.1
Related Policy: 2.1.1
Title: Financial Authority
Responsibility: Vice President for Business Affairs

Original Approval Date: 08-01-1994
Last Cabinet Review: 10-10-2007
Last Revision: 04-17-2003

President

I. Purpose

The purpose of this procedure is to address the financial authority of Horry-Georgetown Technical College.

II. The Procedure

The college budget as submitted to the State Board for Technical and Comprehensive Education will be within the framework of the guidelines furnished by the State Board for Technical and Comprehensive Education. The Area Commission shall approve the line-item budget estimate for submission to the State Board.

The budget will become final only after enactment by the South Carolina Legislature for that portion that pertains to state funds as allocated to the College by the State board. That portion of local funds will become final with the approval of the Area Commission. The Area Commission must approve the final college budget.

III. Reallocation of Funds

The President is authorized to reallocate funds between budgetary units of the College Vice Presidents are authorized to reallocate funds between object class codes within specific budgetary units. Expenditures of fund balance monies or transfers to capital funds will require the approval of the Area Commission.

The Cabinet will modify the budget at mid-year as appropriate and these modifications will be submitted to Area Commission for approval.

IV. Persons Assigned Responsibility for Budget Expenditures

Persons assigned responsibility for budget expenditures (authorized signatures) shall have knowledge of all disbursements against their accounts. Encumbrances will not exceed fund limitations and will be within guidelines and regulations of the State Board for Technical and Comprehensive Education.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.2

Title: Signatory Authority

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993

Last Cabinet Review: 02-15-2012

Last Revision: 02-15-2012

Chairperson

Under the authority of South Carolina Code Section 59-53-52(1)(12) the Area Commission of Horry-Georgetown Technical College shall direct from time to time that certain demand-deposit accounts or interest-bearing accounts be established with financial institutions for the purpose of carrying out the fiscal responsibilities of the College.

Withdrawals other than normal disbursements through Accounts Payable, etc., shall be authorized when signed by any two individuals who hold the following positions with the College: President, Vice President for Business Affairs, or Controller.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.3

Title: Audit of Financial Records

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 01-13-1994

Last Cabinet Review: 02-15-2012

Last Revision: 02-15-2012

Chairperson

Authority: Code of Laws of South Carolina, Section 59-53-52 (15)

The College shall keep full and accurate accounts of receipts and expenditures and make monthly reports in accordance with uniform procedures established for the State Technical Education System, and within 90 days following the close of the fiscal year cause a complete audit of financial affairs to be made by an independent certified public accountant with copies of the audit report and management letter to be delivered concurrently to the Area Commission and the State Board for Technical and Comprehensive Education, and other agencies as required.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.3.1
Related Policy: 2.1.3
Title: Audit of Financial Records
Responsibility: Vice President for Business Affairs

Original Approval Date: 08-01-1994
Last Cabinet Review: 02-15-2012
Last Revision: 02-15-2012

President

I. Purpose

The purpose is to establish a procedure for audit of the financial records of Horry-Georgetown Technical College.

II. The Procedure

The Area Commission shall make copies of the audit available to the legislative delegation of Horry and Georgetown Counties, the Clerks of Courts for Horry and Georgetown Counties, and the Horry and Georgetown County Councils.

The Horry-Georgetown Technical College Area Commission, upon the recommendation of the Finance Committee, shall have the responsibility for selecting an independent certified public accountant to perform an annual audit of financial affairs in accordance with the State Board for Technical and Comprehensive Education Policies and Procedures.

The independent certified public accountant, as selected above, shall be retained for no more than five consecutive years.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.4

Title: Purchasing (Procurement)

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Procurement Officer

Original Approval Date: 02-11-1993

Last Cabinet Review: 03-28-2012

Last Revision:

Chairperson

Horry-Georgetown Technical College shall follow the regulations as set forth in the South Carolina Consolidated Procurement Code as adopted January 1983, in the procurement of goods, services and equipment. Procurement shall be within the authority delegated by the South Carolina State Budget and Control Board's certification limit to the College.

Procurement shall support the educational mission of the College by procuring in the most advantageous manner as related to quantity, quality, price, terms and delivery of goods, services and equipment.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.4.1
Related Policy: 2.1.4
Title: Purchasing (Procurement)
Responsibility: Procurement Officer

Original Approval Date: 08-01-1994
Last Cabinet Review: 03-28-2012
Last Revision: 03-23-2012

President

I. Purpose

The purpose of this procedure is to establish a procedure for purchasing (procurement).

II. Requisition

Requisitions are to be entered on-line in the Banner System for requesting expendable supplies or services and equipment. Examples of these are instructional and office supplies, memberships, registration fees, hotel fees, airline tickets, and equipment.

The standard College paper requisition form is to be used for requesting good/services or equipment using technology funds.

Requisitions completed by the requestor should contain a vendor name, quantity, and description of the item, unit of measure, unit cost and total. Any applicable sales tax and freight should be added.

Requisitions \$1000 or less will be processed if they contain the signature of, or been completed online by, the requestor and **one** approval signature or online approval from their immediate supervisor or higher. In almost all instances this should be the budget manager for the account charged.

Requisitions greater than \$1000 will also require the approval of the applicable Academic Dean for the area.

Requisitions greater than \$2000 will also require the approval of the applicable vice president for the area.

Approved standard requisitions should be forwarded to the office of the Associate Vice President for Business Affairs for budget approval. Online requisitions are approved online by the Associate Vice President for Business Affairs.

The standard paper requisition is then forwarded to the Procurement Office to be keyed. Online requisitions are automatically forwarded in the Banner System. After the purchase order is generated and signed by the Procurement officer, the copies will be disbursed.

III. Guidelines of the South Carolina Consolidated Procurement Code for the Procurement of Goods and Services.

The following are the guidelines as set forth by the South Carolina Consolidated Procurement Code for the procurement of goods and services.

(1) Purchases Not in Excess of \$2,500

HGTC's internal policy allows that small purchases not exceeding \$2,500 may be accomplished without securing competitive quotations if the prices are considered to be reasonable. The purchasing office shall annotate the purchase requisition: "Price is fair and reasonable" and sign. Such purchases shall be distributed equitably among qualified suppliers. When practical, a quotation will be solicited from other than the previous supplier prior to placing a repeat order.

The administrative cost of verifying the reasonableness of the price of purchase "not in excess of" may more than offset potential savings in detecting instances of overpricing. Therefore, action to verify the reasonableness of the price need be taken only when the procurement officer of the governmental body suspects that the price may not be reasonable (e.g., personal knowledge of the item in comparison and a previous price paid).

(2) Purchases from \$2,501 to \$10,000

These purchase amounts are allowed by the SCMMO Office without obtaining written quotes. However, it is the internal policy of HGTC that for purchases from \$2,501 to \$10,000, a solicitation for written quotes from a minimum of three qualified sources of supply shall be made. The documentation of these quotes must be attached to the purchase requisition. The award shall be made to the lowest responsive and responsible source submitting a quote.

(3) Purchases from \$10,001 to \$50,000

For purchases from \$10,001 to \$50,000, a written solicitation for written quotes is required. Procurement shall advertise at least three times in the South Carolina Business Opportunities publication. A copy of these written solicitation and written quotes shall be maintained on file in the Procurement Office and will be posted on the College's website. The award shall be made to the lowest responsive and responsible source submitting a quote.

IV. Provisions of the South Carolina Code of Laws Section 11-35-4210

(1) Protest Rights

In accordance with the provisions of the South Carolina Code of Laws Section 11-35-4210 shall not apply to contracts awarded under the procedures set forth in the previous section.

(2) Purchases above \$50,000

All competitive procurements above \$50,000 must be advertised at least one week in the South Carolina Business Opportunities publication. Governmental bodies may charge vendors the cost incurred for copying and mailing bid or proposal documents requested in response to a procurement advertised in the South Carolina Business Opportunities publication. (Effective January 1, 1994)

(3) Purchases/Contracts Amounting to \$50,000 or More

Purchases/contracts amounting to \$50,000 or more shall be awarded by competitive sealed bidding except as otherwise provided in Section 11-35-1510.

An invitation for bids shall be issued in an efficient and economical manner to any qualified bidder who requests a bid package for the particular procurement, and shall include specifications and all contractual terms and conditions applicable to the procurement.

(4) The Person(s) Responsible for Securing Bids

The requestor shall be responsible for securing bids up to \$10,000. The Procurement Officer will secure the bids above \$10,000. Items that are to be secured by Sole Source or Emergency will be approved by the President or his delegated appointee after the requestor and Procurement Manager have submitted justification to the Procurement Office. A copy of the South Carolina Consolidated Procurement Code is on file for employee review.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.5

Title: Insurance

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 01-13-1994

Last Cabinet Review: 02-15-2012

Last Revision: 02-13-1997

Chairperson

Authority: Code of Laws of South Carolina, Section 59-53-52 (7).

The President, or his designee, shall establish and maintain insurance coverage required by law (including Worker's Compensation) and such coverage as to protect college property against major perils, such as fire and windstorms.

Other insurance coverage may be established and maintained, if deemed appropriate and desirable, for the benefit and protection of students, faculty or staff, or where it is considered prudent to protect some property against losses occasioned by other than major perils, or to protect the College from liability loss due to any accident or hazard which may arise as a result of use of College facilities by outside groups or organizations.

An annual review of the College's insurance program shall be made by the President or designee and presented to the Area Commission.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.6
Title: Petty Cash
Authority: Title 59, Chapter 53, Sections 810-860 of the Code of Laws of South Carolina, as Amended
Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993
Last Cabinet Review: 02-15-2012
Last Revision: 04-09-2003

Chairperson

Under authority of the South Carolina Code Section 59-53-52(2)(12) the President may designate the Vice President for Business Affairs to establish petty cash and change funds not to exceed \$5,000. These funds are provided for emergencies, and small purchases not suitable for purchasing through the College purchase order process. Single reimbursement from these funds shall not exceed \$50.

The petty cash accounts shall be limited to the following functional areas:

Conway Campus - Finance Office
Georgetown Campus - Finance Office
Grand Strand Campus - Finance Office

The Vice President for Business Affairs will provide for adequate internal accounting and control over these funds.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.6.1
 Related Policy: 2.1.6
 Title: Petty Cash
 Responsibility: Assistant Vice President/Controller

Original Approval Date: 06-07-1995
 Last Cabinet Review: 02-15-2012
 Last Revision: 04-09-2003

President

- I. Purpose
 The purpose of this procedure is to establish procedures for petty cash funds at Horry-Georgetown Technical College.
- II. The Procedure
 Under authority of the South Carolina Code of Laws 59-53-52(2)(12) the following petty cash funds, associated fund balances and responsible persons are authorized to be established for purposes provided in Policy 2.1.6 of Horry-Georgetown Technical College.

CONWAY CAMPUS

Petty Cash	\$1000	Small Purchases
Student Financial Services	\$2200	Change Fund
Café 1100	\$300	Change Fund
Fowler Dining Room	\$40	Change Fund

GRAND STRAND CAMPUS

Petty Cash	\$600	Small Purchases
Finance Office	\$400	Change Fund

GEORGETOWN CAMPUS

Petty Cash	\$400	Small Purchases
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<u>Grand Total</u>	<u>\$4940</u>	
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College employees will present completed Petty Cash Expense Statement not exceeding \$50 to the cashier in the applicable Finance Office. The cashier will verify that the purchase receipt matches the cash request, is signed and approved by his/her supervisor. Upon verification, the cashier will pay the person presenting the expense statement.

The finance Office will tally daily payments and request an official reimbursement through the College finance accounting system to replenish the petty cash fund. The Vice President for Business Affairs and the Accounting Manager will review petty cash purchases on a regular basis.

The use of Petty Cash funds to circumvent state purchasing requirements is strictly prohibited.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.7

Title: Investment of Temporary Funds

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 01-13-1994

Last Cabinet Review: 02-15-2012

Last Revision: 02-13-1997

Chairperson

Under authority of the South Carolina Code Section 59-53-52(2)(12) the President is authorized to invest the College Funds in approved financial institution's investment accounts. The President may designate the Vice President for Business Affairs to make such investments.

The President or designee shall make an annual report in the investment program of the College to the Area Commission.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.8
 Title: Auxiliary Enterprise Funds
 Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended
 Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993
 Last Cabinet Review: 03-28-2012
 Last Revision:

Chairperson

Under authority of the South Carolina Code Section 59-53-52, Section 162 of the 1981 Appropriations Act, and Horry-Georgetown Commission for Technical Education, Auxiliary Enterprises Funds are defined as funds derived from athletic or other student contests, from activities of student organizations, from the operation and/or franchising of canteens and food services, from the operation of bookstores and other self-supporting activities as a service, and incidental to the operation of the College.

The College will keep full and accurate accounts of receipts and expenditures and cause a complete annual audit to be made by an independent certified accountant. The provisions of the Appropriation Act concerning unclassified personnel compensation, travel, equipment purchases and other purchasing regulations shall not apply to the use of these auxiliary enterprise funds.

All funds realized from operation of auxiliary enterprises shall be utilized for the benefit of the Area Commission and the College and shall be considered a source of funds in the preparation and adoption of the annual budget by the Commission. Auxiliary enterprises' funds shall be considered a part of the regular budgeting process as previously stated and a quarterly accounting for expenditures as authorized herein will be reported to the Commission together with the regular quarterly financial statement.

For budget purposes, the funds derived from auxiliary enterprises may be expended as specified in said budget. It was and is the purpose and intent of the Commission that any funds derived from the auxiliary enterprises be considered the source of funds for and be appropriated for, but not limited to, the reasonable expenses of the Commission, staff and faculty in furthering the objectives of the Commission, Horry-Georgetown Technical College and technical education in particular. As approved in the budget, these funds may be expended for necessary expenses incurred in attending approved meeting, conferences, and related activities. It is envisioned that such includes, but is not limited to, Commission, staff, faculty and student government meetings, meeting with elected officials, economic development meetings, advisory committee meetings, College and Commission expenses not otherwise provided for by other policy or State regulation. The Commission further deems such budget to provide for the necessary expense from meals for such meetings where such meetings occur at the usual and customary hour for meals or occur at places, times or instances which would diminish the efficiency or detract from the objective sought to be achieved by such meetings. The necessary expenses of attending such meetings shall also include the payment for lodging and mileage consistent with the travel policy previously adopted by the Commission. The Commission further deems the budgeted items to include, but is not limited to, other Commission, staff, faculty and student government activities reasonably designed to carry out the functions of the Commission and Horry-Georgetown Technical College and designed to further the growth of morale, professional development, economic development, and related activities.

All expenditures from auxiliary enterprise funds will require the prior approval of the President or the Vice President for Business Affairs.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.9

Title: Bank Depositories

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 01-13-1994

Last Cabinet Review: 03-28-2012

Last Revision: 02-13-1997

Chairperson

Authority: Code of Laws of South Carolina Section 59-53-52(2)(12)

The Area Commission delegates the authority to the Finance Committee of the Area Commission to select and recommend financial institutions to be authorized as depositories of funds for the College. Financial institutions to be used by the College shall be reviewed annually by the Finance Committee and reported to the Area Commission for approval.

All receipts will be deposited promptly in an appropriate bank account. Checking account for demand deposits for disbursement from all funds shall be maintained, including separate accounts for those funds which are required to be banked separately or for the efficient operation of the College.

The President may rent safety deposit boxes as required to safeguard College property and documents or designate the Vice President for Business Affairs to do so; the contents of which will be inventoried annually and a report submitted to the Finance Committee and the Area Commission.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.9.1
Related Policy: 2.1.9
Title: Bank Depositories
Responsibility: Vice President for Business Affairs

Original Approval Date: 08-01-1994
Last Cabinet Review: 03-28-2012
Last Revision: 10-21-1996

President

I. Purpose

The purpose of this procedure is to establish a procedure addressing bank depository.

II. The Procedure

Area Commission has the authority to select and recommend financial institutions to be authorized as depositories of funds for the College. Financial institutions to be used by the College shall be reviewed annually and reported to the Area Commission for approval.

All receipts will be deposited promptly in an appropriate bank account. Checking accounts for demand deposits for disbursement from all funds shall be maintained, including separate accounts for those funds that are required to be banked separately or for the efficient operation of the College.

The President may rent safety deposit boxes as required to safeguard College property and documents or designate the Vice President for Business Affairs to do so; the contents of which will be inventoried annually and reported to the Area Commission.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.10

Title: Check Cashing

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993

Last Cabinet Review: 10-08-2012

Last Revision:

Chairperson

Under authority of the South Carolina Code Section 59-53-52 (10) personal checks written by students will be accepted only for the amount of purchase, tuition and/or fees, or other College-related financial obligations. Checks issued by governments or businesses will be accepted only upon approval of the Vice President for Business Affairs or designee. In no event will the College accept third-party checks.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.10.1
Related Policy: 2.1.10
Title: Check Cashing
Responsibility: Accounting Manager

Original Approval Date: 08-01-1994
Last Cabinet Review: 10-08-2012
Last Revision: 10-21-1996

President

I. Purpose

The purpose of this procedure is to establish a procedure for check cashing at Horry-Georgetown Technical College.

II. The Procedure

Under authority of the South Carolina Code of Laws 59-53-52(10) a student's personal checks will be accepted only for the amount of purchase, tuition, and/or other college-related financial obligations.

Any check issued by a governmental body or business will be accepted only upon approval of the Vice President for Business Affairs or designee. In no case will the College accept a third-party check.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.11

Title: Dishonored Checks

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993

Last Cabinet Review: 10-08-2012

Last Revision:

Chairperson

It is the policy of Horry-Georgetown Technical College to pursue all legal remedies in the collection of dishonored checks, or other obligations due the College or indebtedness thereto drafts, or other orders received by the College; except, those checks, drafts or other orders dishonored for lack of sufficient funds shall be re-deposited a second time before seeking legal remedy.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.1.11.1
Related Policy: 2.1.11
Title: Dishonored Checks
Responsibility: Accounting Manager

Original Approval Date: 08-01-1994
Last Cabinet Review: 10-08-2012
Last Revision: 02-27-2008

President

I. Purpose

The purpose of this procedure is to establish guidelines for dealing with dishonored checks issued to Horry-Georgetown Technical College.

II. The Procedure

When a check has been dishonored a second time for insufficient funds or dishonored once for some other reason that constitutes a violation of South Carolina Code of Laws 34-11-60, the dishonored check, draft or other order will be presented to a Summary Court for collection after appropriate notification.

When a check, draft or other order has been dishonored twice for lack of sufficient funds, the College will assess a service charge of \$25 for each check, draft or other order returned.

When the College records a third returned check, draft or other order on any account, Student Financial Services will deny any future payments by check, draft or other order on that account.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.13

Title: Transfer of Tuition Fees for Capital Expenditures

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 01-12-1995

Last Cabinet Review: 03-28-2012

Last Revision: 03-22-2012

Chairperson

Horry-Georgetown Technical College's revenue in excess of expenditures and mandatory transfers at year-end may be transferred to a capital account subject to prior approval of the college President and Area Commission. This transfer is permitted only after an adequate revolving fund (30 days operating funds) has been established to allow for reimbursement of approved State funds.

The local Area Commission is responsible for the cash-flow requirements of the College and additional operating funds above the thirty (30) day requirement may be necessary to accommodate varying schedules of county revenue and student revenue receipts as recommended by the President.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.1.14

Title: Civic Memberships Policy Authority

Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: President

Original Approval Date: 07-09-1998

Last Cabinet Review: 03-28-2012

Last Revision: 03-22-2012

Chairperson

It shall be the policy of the College to maintain and financially support civic organizational memberships for members of the Cabinet. Members of the Cabinet will represent the College with his/her affiliation within various civic organizations. The President may, however, at the recommendation of the respective Vice President, designate an employee to represent the College in civic organizations and may provide financial support for the membership dues for such employee(s).

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.2.1

Title: Travel

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993

Last Cabinet Review: 03-28-2012

Last Revision: 04-09-2003

Chairperson

Horry-Georgetown Technical College shall operate under the policy set forth by the State Budget and Control Board, which states that:

Travel and transportation at State expense will be authorized only when officially justified and by those means which meet State Government requirements consistent with good management practices.

A traveler on official business will be careful in incurring expenses and accomplishing an assignment that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays or luxury accommodation unnecessary or unjustified, in the performance of an assignment are not considered acceptable as exercising prudence. Travel by commercial airlines will be accomplished in coach or tourist class, except where emergencies require otherwise. Transportation to and from points of arrival and departure will be accomplished by the most economical method.

It is the duty and responsibility of the President to ensure that the College will comply with the travel policy of the State Budget and Control Board.

HORRY-GEORGETOWN TECHNICAL COLLEGE PROCEDURE

Number: 2.2.1.1
 Related Policy: 2.2.1
 Title: Reimbursement for Travel and Subsistence Expenses
 Responsibility: Vice President for Business Affairs

Original Approval Date: 08-01-1994
 Last Cabinet Review: 03-28-2012
 Last Revision: 03-28-2012

President

I. Purpose

To provide procedures for official travel and provide controls for the disbursement of funds for travel and subsistence expenses.

II. Procedures

The procedures outlined herein are intended to provide general guidance and direction regarding travel and expense reimbursement, and are not considered as a replacement for, nor intended to contradict Federal IRS Guidelines governing these activities. As such, the College will rely on Federal IRS Guidelines when further interpretations or clarifications of this its Policy/Procedure are required, and will otherwise ensure compliance with Federal IRS guidelines.

- A. The Vice President for Business Affairs (VPBA) is responsible for managing the College's travel procedures.
- B. **Travel Requests**—A Travel Authorization is required prior to all overnight travel and out-of-state travel must be approved by the President. Travel Authorizations can be found in WaveNet under Employee Services. Travel will only be approved when sufficient funds are in the budget to cover the anticipated expenses.

1. Completion of Trip Request Form

- a. A Horry-Georgetown Technical College Travel Authorization Request will be completed and processed for each proposed trip prior to travel. If more than one traveler will be proceeding on a proposed trip, each must complete a Travel Authorization Request.
- b. When approval signatures have been obtained, the Travel Authorization Request will be forwarded to the Finance Office twenty (20) working days prior to the date of anticipated travel.
- c. If prepayment of registration fees and/or room deposits are involved, the traveler must ensure a Purchase Order for those expenses is approved and submitted to Accounts Payable at least ten (10) working days prior to due date. Exceptions to the above can be made in emergency situations by the

Director of Finance and Accounting.

2. Travel Arrangements

Travelers must use the most economical mode of travel available.

- a. **College Vehicles**--The traveler is responsible for reserving a College vehicle. Vehicles are assigned on a first come, first serve basis, although long distance travel will take priority over local travel. The Vehicle Coordinator will notify the traveler if a vehicle is not available.
- b. **Air Travel**--Individuals are responsible for making their own airline reservations. The traveler may contact the Procurement Office for guidance. To ensure that the most economical fare is obtained, air travel plans should be made as soon as possible after receiving the appropriate approval for a trip.
- c. **Cancellation of Travel**
 - (1) If a planned trip is canceled, it is the responsibility of the originator of the trip request to perform the following:
 - (a) If lodging and/or registration fees have been prepaid, the requestor must contact the vendors to cancel arrangements and request refunds to be made payable to HGTC.
 - (b) If College vehicles have been reserved for travel, the requestor must notify the Vehicle Coordinator of the cancellation.
 - (c) Inform the Finance office that the trip has been canceled.
 - (2) All penalty charges, as the result of cancellations, will be charged to the Department account authorizing travel. Failure to properly cancel travel plans with vendors in a reasonable and timely manner can result in the individual traveler being charged for the cost of air transportation, lodging and registration fees unless waived by the President or VP for Business Affairs.

C. Travel Reimbursement

Registration fees for meetings, workshops and seminars should be supported by a copy of the registration form and original receipt and attached to the travel expense statement. When a receipt is not available, a copy of the canceled check will be acceptable. If the items are prepaid by the College, the receipt will be required for audit records. When travel is by air, the last copy of the airline tickets should be attached to the travel expense statement or turned in to Accounts Payable.

1. Lodging

Employees of HGTC, while traveling on business for the College shall be, upon presentation of a paid receipt, allowed reimbursement for actual expenses

incurred for lodging. All hotel/motel charges must be supported by an original receipt even when the lodging has been prepaid by the College; however, if two or more people share a room, the charges should be separated or if that is not practical, a copy can be made of the original receipt showing how the charges were shared and indicate in which expense statement the original receipt can be found. Copies of credit card receipts are not acceptable as substitutes for hotel/motel receipts. Employees should be conservative when making hotel/motel reservations and should contact the Procurement Office for guidance.

2. Meals

- a. Only “deductible” meals are reimbursable. Meals are deemed deductible only if your business trip is overnight. Meals for day trips are not deductible and therefore not reimbursable.
- b. The employee shall be reimbursed for expenses incurred in the obtaining of meals based on the per diem allowance per day, as indicated on the back of the HGTC Expense Statement. Meal receipts are not required; however, an agenda must accompany the Expense Statement.
- c. When meals are included in the registration fee or otherwise prepaid by the College, the allowance for such meals will be deducted from the daily meal allowance.

3. Mileage

- a. When an employee chooses to use his/her own automobile for official business, he/she shall be reimbursed at the lower of the approved rates per mile established by the State. The current mileage allowance is printed on the back of the HGTC Expense Statement. Auto travel reimbursement will be based on the most direct route practicable according to the current state highway map of the SC Highway Department. If you request a College vehicle and one is not available, you will be reimbursed at the higher of the approved rates per mile established by the State.
- b. In accordance with Federal IRS guidelines, Mileage reimbursement between the employee's home and his/her official headquarters is not reimbursable. If an employee leaves on College business directly from his/her home, the employee shall be reimbursed for the mileage between his/her base campus and the visiting site, or the mileage between his/her home and the visiting site, whichever is less. No other mileage will be authorized or considered reimbursable other than those outlined herein.

4. Other

- a. **Vehicle Charges**--Parking fees for state owned and privately owned vehicles are reimbursed upon presentation of a paid receipt. No reimbursement shall be made to operators of state owned vehicles who must pay fines for moving or non-moving violations.
- b. **Telephone Charges**--When an employee is out-of-town overnight on an approved business trip, personal calls will be reimbursed up to a maximum of five dollars per day. This figure cannot be accrued. Receipts for telephone calls must be attached to the expense statement. When phone calls are charged to the employee's individual telephone credit card, the invoice must be sent to the Finance Office with a travel expense statement referencing the trip.
- c. **Porterage and Gratuities**--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. 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 state business. Expense Statements must indicate the reason for porterage.
- d. **Reimbursement--Employee Travel for Other Agencies**--Agencies that agree to reimburse our employees travel expense must furnish a written agreement specifying terms of reimbursement. A copy of this agreement must accompany the employee travel reimbursement voucher that is submitted to the College. After reimbursement to the employee, the College will bill the appropriate agency.
- e. **Rental cars**--Rental cars will be permitted if the cost of the car rental is less than taxi fares. Approval of a rental car should be obtained in advance.

5. Reimbursement Process & Approval Levels

Travel expense reimbursement requests shall be submitted and processed according to the following schedule:

- a. **Out-of-Town Travel**--Expense reimbursement for out-of-town travel must have all appropriate signatures and be submitted to the Finance Office within sixty (60) working days of completion of the trip.
- b. **Local Travel**-- Approval of the local travel reimbursement request must be obtained from the Department Head or the immediate supervisor.
- c. If a scheduled meeting begins at a time when you can leave the College or your home by 6:00 am and still arrive on time, lodging will not be reimbursed if you choose to leave the day before the meeting.

6. Miscellaneous Information

- a. Automobile Travel When Air Travel is the Most Economical Mode of Travel**--The Appropriations Act states that transportation for official state business will be accomplished by the most economical method. Based on this, an employee who elects to drive his/her car for his/her convenience, when more economical modes of travel are available, is entitled to reimbursement for:
- (1) Mileage not to exceed the amount of coach or tourist airplane fare.
 - (2) Vicinity mileage incurred on official business in lieu of using a taxi.
 - (3) Airport parking fees equal to that which would have been incurred if car had been parked at airport.
 - (4) Subsistence based on date and time 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, to include annual leave when appropriate.
- b. Reimbursement--Members of State Boards, Commissions or Committees**--Members of state boards, commissions or committees whose duties are not full-time or who are paid on a per diem basis, while traveling on the business of the College shall be reimbursed in accordance with this procedure.
- c. Dependents Accompanying Employee**--If a dependent accompanies an employee on an authorized business trip, only those expenses which may be directly attributed to the employee may be reimbursed.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.2.2

Title: Travel and Subsistence Expense Monies

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: Vice President for Business Affairs

Original Approval Date: 09-09-1993

Last Cabinet Review: 03-28-2012

Last Revision:

Chairperson

Under the authority of South Carolina Code Section 59-53-52(2)(12) the College may advance travel and subsistence expense monies to employees of the College for the financing of ordinary and necessary travel required in the conducting of business of the College. All such advances shall be issued in accordance with the State Budget and Control Board's Rules and Regulations pertaining to the advancing of travel expenses, and the College shall not make such advances except under the rules and regulations as published.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.3.1
 Title: Grant Seeking and External Funds Development
 Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended
 Responsibility: Vice President for Institutional Planning & Technology

Original Approval Date: 02-11-1993
 Last Cabinet Review: 11-19-2002
 Last Revision: 05-09-1996

Chairperson

Horry-Georgetown Technical College is a teaching/learning institution committed to providing accessible, quality, post-secondary educational opportunities for the people of Horry and Georgetown Counties. The College recognizes the value and need to engage in external grant seeking and funds development, however, all such activities must be consistent with the stated Mission of the College. Therefore, the seeking and/or receiving of grants and/or contracts must recognize the instructional focus of the College and must acknowledge institutional control of the activity.

The College recognizes two general types of grants and contracts:

1. Institutional activities that support a department, division, or broad area of the College.
2. Individual awards that support the personal research or activities of a member of the faculty or staff

Through the Office of the Vice President for Institutional Planning & Technology, the Administration establishes institutional grant seeking goals, and objectives, and it provides resources to support college-wide grant seeking activities. The Administration solicits and encourages both faculty and staff members to participate in all of its institutional grant seeking activities.

Individual members of the faculty or staff are encouraged to seek grants or contracts that support their professional development, as long as those activities are congruent with the Mission of the College and with the individual's responsibilities within the institution.

The President must approve, prior to their submission, all solicitations and grant-in-aid applications made in the name of the College, or by any affiliated organization, or by any employee functioning as a representative of the College (1).

All funds received for institutional or individual grants or contracts must be managed by the financial office of the College, must be expended in accordance with local, state, and federal regulations, and must be expended for the purposes for which they were awarded. Any compensation paid to any employee from an external grant or contracts must conform to the Policies and Procedures of the South Carolina Technical College System and the College. In the receipt of the award and in the expenditure of all such funds, due consideration must be given to the continuation of the activity and/or the continuation of the employment of the personnel following the dispersal of all resources.

(1) "Representative the College" means when the individual is seeking and would receive the grant or contract support by virtue of his/her employment at the institution, and/or when the receipt of the award would affect the employment of the individual, in terms of release time, special duties, etc. Nothing in this policy or in any other policy should be construed as to restrict any employee from seeking personal or private grants or contracts.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.3.1.1
Related Policy: 2.3.1
Title: Grant Seeking and External Funds
Responsibility: Vice President for Institutional Advancement & Technology

Original Approval Date: 10-05-1994
Last Cabinet Review: 11-19-2002
Last Revision: 01-26-2000

President

I. Purpose

The purpose of this procedure is to address the solicitation of grants and external funds by employees of Horry-Georgetown Technical College.

II. The Procedure

Any employee, department, or division of Horry-Georgetown Technical College wishing to solicit external funds, contributions, or support of any kind, in the name of the College or any affiliated organization, must submit a written request through administrative channels, to the Vice President for Student Affairs, prior to the initiation of the request. If the Vice President cannot approve the request, because of a conflict in institutional fund raising plans, the decision can be appealed to the Cabinet for final action.

In order to consolidate records, a copy of the initial request, approval, and actual solicitation documents must be filed with the Office of the Vice President for Student Affairs.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.3.2

Title: College Foundation Relationship

Authority: Title 59, Chapter 53, Sections 810-860 of the Code of Laws of South Carolina, as Amended

Responsibility: The President

Original Approval Date: 02-11-1993

Last Cabinet Review: 03-28-2012

Last Revision: 03-28-2012

Chairperson

The Area Commission of the College officially recognizes the purpose and activities of the Horry-Georgetown Technical College Foundation, Inc. and endorses its efforts to assist the College in meeting its resource needs. The Commission may appoint up to two of its members as liaison representatives/members of the Foundation Board, and to support the fundraising activities of the organization.

The Area Commission agrees to coordinate the request for and receipt of funds and resources in accordance with College Procedures.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.3.3

Title: Gifts to the College

Authority: Title 59, Chapter 53, Sections 810-860 of the 1976 Code of Laws of South Carolina, as Amended

Responsibility: President

Original Approval Date: 03-10-1994

Last Cabinet Review: 03-28-2012

Last Revision: 01-12-1995

 Chairperson

As indicated in Policy 2.3.1, the College seeks, solicits and accepts grants-in-aid, cash, and non-cash gifts that support the Mission, program, and/or activities of the institution. The College encourages contributors to use the Horry-Georgetown Technical College Foundation as a channel for donations; however, individuals or organizations may also contribute directly to the College.

Whenever an employee is offered a contribution, gift, or support of any kind, for the College or its programs, he/she is to notify the President's office in writing, of the opportunity. If the President decides that the proposed gift meets with the requirements of this policy, it will be accepted, and the appropriate acknowledgment will be provided. If the offer does not meet institutional requirements, it will be respectfully declined.

Once received, all capital (non-cash) gifts by or through the Foundation will be maintained on the College inventory as "Foundation Property." If the administration, at any time, determines that the gift has no further value to the institution, the items can be disposed of or sold at the discretion of the President. Any cash revenues generated by the sale of these items can be used by the College for operational or capital expenditures, or can be contributed to the Horry-Georgetown Technical College Foundation.

HORRY-GEORGETOWN TECHNICAL COLLEGE

POLICY

Number: 2.3.4

Title: Contracts

Authority: Title 59, Chapter 53, Sections 819-860 of the 1976 Code of Laws of South Carolina, as amended; SC Technical College System

Responsibility: Vice President for Business Affairs, Senior Vice President

Original Approval Date: 02-09-1995

Last Cabinet Review: 03-28-2012

Last Revision: 08-13-2008

Chairperson

All approved College academic consortia relationships and contractual agreements, regardless of cost or value, will be formally reviewed by the Cabinet and the Area Commission on an annual basis. This review shall be conducted against the purpose of the institution and to ensure ongoing compliance with external requirements.

All other approved contractual agreements which exceed \$25,000 must be formally reviewed by the Area Commission on an annual basis, in compliance with requirements of the State Board for Technical and Comprehensive Education and the State Budget and Control Board.

HORRY-GEORGETOWN TECHNICAL COLLEGE

PROCEDURE

Number: 2.3.4.1
Related Policy: 2.3.4
Title: Institutional Contractual Agreements
Responsibility: Vice President for Business Affairs; Senior Vice President

Original Approval Date: 02-14-1996
Last Cabinet Review: 03-28-2012
Last Revision: 08-13-2008

President

I. Purpose

The purpose of the Procedure is to establish processes for review and reporting of institutional consortia relationships and contractual agreements involving Horry-Georgetown Technical College.

II. The Procedure

- A. In the establishment of each consortia or contractual agreement, the originator of the agreement will document the purpose of the agreement in relation to the College mission. Annually, the Senior Vice President will submit to the President for review the list of all institutional consortia or contractual agreements regarding educational services.
- B. Annually, the Vice President for Business Affairs will submit a list of all institutional contractual agreements for construction or services which exceed \$25,000.00 to the President for review.
- C. After the President reviews the contractual agreements, he/she will present the agreements to the Area Commission at the next available board meeting. Extended agreements will be presented for review annually.