

PROCEDURE

Number: 2.2.1.1
Related Policy: 2.2.1
Title: Reimbursement for Travel and Subsistence Expenses
Responsibility: Vice President of Finance and Administration

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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 the SC AG Travel Policy or Federal Internal Revenue Service (IRS) Guidelines governing these activities. As such, the College will rely on Federal IRS Guidelines when further interpretations or clarifications of this Policy/Procedure are required and will otherwise ensure compliance with these policies.

- A. The Vice President of Finance and Administration is responsible for managing the College's travel procedures.
- B. Travel Requests—A Travel Authorization is required prior to all travel and the President must approve out-of-state travel. Travel Authorizations can be found in student portal under Employee Resources. Travel will only be approved when sufficient funds are in the budget to cover the anticipated expenses.

1. Completion of Trip Request Form

- a) An Horry-Georgetown Technical College (HGTC) Travel Authorization Form 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 Form and all supporting documentation will be forwarded to the Procurement 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 requisition for those expenses has been approved and submitted to Purchasing/ Accounts Payable along with the travel authorization request. 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) Rental Cars – the college provides rental cars. Employees will be **required** to use a College provided rental car if you travel long distances based on the following schedule. Arrangements must be made through the Procurement Office at least 10 working days ahead of time to secure a rental.

	Number of days per trip	Rental required over XX miles roundtrip
Day trips	1	150
2 days; 1 night	2	300
3 days; 2 nights	3	400
4 days; 3 nights	4	500
5 days; 4 night or more	5	600

- b) Air Travel – individuals are responsible for making their own airline reservation. 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. Air fares can be paid for with a department purchasing card, procurement office purchasing card, or personal debit/credit card and be reimbursed.
- 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 a rental car has been reserved, the requestor must notify the Procurement office of the cancelation as soon as possible.

(c) Inform the Finance Office and Procurement 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. 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. NOTE: College P-Cards cannot be used for Motel/Motel reservations.

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 expense statement.
- c) When meals are included in the registration fee or otherwise prepaid by the College, the allowance for the 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. Auto travel reimbursement will be based on the most direct route practicable according to online directions.
- 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) Porterage and Gratuities - Gratuities are not an allowable reimbursement for state employees. 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.
- c) 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.

- d) Destination - Rental cars - Rental cars will be permitted if the cost of the car rental is less than taxi or Uber 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) All Travel - Expense reimbursement for all travel must have all appropriate signatures and be submitted to the Finance Office within sixty (60) working days of completion of the trip.
- b) If a scheduled meeting begins at a time when you can leave the College or your home by 6:00 am or later and still arrive on time, lodging will not be reimbursed.

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 or Uber.
 - (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 that may be directly attributed to the employee may be reimbursed.