

**TRI-COUNTY TECHNICAL COLLEGE
PROCEDURE**

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TITLE: Reimbursement for Travel and Subsistence Expenses

RELATED POLICIES AND PROCEDURES: 7-3-1010, Travel and Subsistence Expenses Policy
Legal Authority: SC Code of Laws Sections 59-53-52 (2) & (12)
State Comptroller General’s Accounting Policies and Procedures – Disbursement Regulation
7-3-1010.2-Reimbursement for Meals Associated with Official College Business

ADMINISTRATIVE RESPONSIBILITY: Vice President for Business Affairs

March 19, 2007

April 24, 2023

April 24, 2023

**DATE APPROVED BY
PRESIDENT**

DATE LAST REVIEW

DATE LAST REVISION

The travel and subsistence reimbursement procedures contained herein apply to all College employees conducting official business for the College. Reimbursement for expenses will be authorized only when the activity is officially justified and pre-approved and by those means which meet State requirements consistent with good management practices.

An employee traveling on official business of the College will exercise the same care and prudence in incurring expenses and accomplishing an assignment as if traveling on personal business. Excess costs, circuitous routes, delays, or luxury accommodations unnecessary or unjustified in the performance of an assignment are not considered as exercising prudence.

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Same Day (non-overnight) Travel:

Meals:

- No reimbursement will be made for meals within ten (10) miles of an employee's official headquarters and/or residence. Exception: An employee required as part of his/her official duties to attend state-wide, regional, or district meetings within the area in which he/she is headquartered may receive reimbursement for the cost of meals at such meetings. If the cost of the meal exceeds the state allowance, receipts must be provided in order to receive reimbursement. Meetings of boards, commissions, and committees are not considered statewide, regional, or district meetings.
- Reimbursement for meals for non-overnight travel will be reported on the employee's W-2 form as additional income.
- Alcoholic beverages and tips are not reimbursable.

Mileage Allowance:

- The South Carolina Comptroller General's Office travel regulations state "mileage between the employee's home and his/her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his/her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his/her residence." (Example: Business travel from home to Columbia for a meeting will be reimbursed at the actual mileage beginning at the employee's home.)
 - The travel regulations also state "When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State, expenses may be allowed for the necessary travel to this official headquarters." Therefore: All temporary (adjunct) and permanent employees, who travel from home to a site other than their official headquarters, will be reimbursed for actual mileage traveled minus the normal mileage from home to their official headquarters. Employees may be assigned to different campuses on particular days. The assigned campus is considered the official headquarters for that day. Example: Work Tuesday/Thursday at Anderson campus and Monday, Wednesday, Friday at Easley

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campus.

- An employee who leaves his/her official headquarters to go to another location to teach or work and is required to return to the official headquarters on the same day will be reimbursed actual mileage to and from the other location.
- An employee who leaves his/her official headquarters to go to another location to teach or work and returns home will be reimbursed actual mileage to the other location plus the difference in the mileage (if greater) from the other location to home and official headquarters to home.
- If a College vehicle is not available, the employee may use his/her personal vehicle and be reimbursed at the standard business mileage rate established by State of South Carolina. However, **if a College vehicle is available, but employee chooses to use a personal vehicle**, a reimbursement of 4 cents per mile less than the standard business mileage rate will be allocated for use of the personal vehicle.
- Auto travel will be reimbursed by the most practical direct route based on the current state highway map of the South Carolina Highway Department. Only actual miles driven on official State business will be reimbursed.

Reimbursement for Local (non-overnight) Travel:

- Reimbursement for local travel or travel which does not require an overnight stay is requested by completing a “Local Travel (Non-Overnight Travel) Reimbursement Request.” Travel reimbursement rates are listed on the reimbursement request form.
- Requests for reimbursement for travel expenses must be submitted at least monthly.

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Overnight Travel:

Approval:

- All travel should be authorized by submitting an “Overnight Travel Authorization” form to the Accounts Payable office at least three weeks prior to the anticipated trip to allow sufficient time to process direct payments for conference registrations, hotels, etc. Once the overnight travel request is approved, reservations may be made for hotel, airfare, registration, etc.
- No reimbursement will be made for overnight accommodations within fifty (50) miles of the traveler’s official headquarters and/or residence.

Registration Fees:

Registration fees for approved travel may either be prepaid by the College by completing a “Requisition Form for Supplies/Services” and submitting to the Accounts Payable office, or by charging to a College purchasing card (PCard).

Airline Tickets:

- The employee may procure tickets for commercial air travel after an “Overnight Travel Authorization” request has been approved. The employee may use a College ***purchasing card*** to buy tickets ***online or directly from the airline***. Airline reservations made *through a travel agency*, however, *may not be charged to the purchasing card; they* must be invoiced directly to the College. The employee should give the travel agency or airline reservation agent the department budget account number to which the tickets should be charged. The travel agent will mail an invoice to the Accounts Payable office.
- In some instances, the airlines or travel agency may provide an “E-Ticket.” No actual ticket is issued, only an itinerary. Upon arrival at the airport, employee will present identification at the baggage check area and receive a boarding pass.
- Reimbursement for airline tickets will be made at the conclusion of the trip when the “Overnight Travel Reimbursement” request is submitted.

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- Travel by commercial airlines will be accomplished in economy class, unless exigencies require otherwise. Transportation to and from points of arrival and departure will be accomplished by the most economical method.
- Employees shall select air carriers based on cost and time criteria, not on whether frequent flyer premiums are given.

Automobile Travel When Air Travel is the Most Economical Mode of Travel:

An employee who elects to drive his/her vehicle for convenience, when airfare would be more economical, is only entitled to the following reimbursement:

- Mileage not to exceed the amount of economy airplane fare.
- Vicinity mileage incurred on official business in lieu of using a taxi.
- Parking fees equal to that which would have been incurred if car had been parked in the economy parking area at the airport.
- Subsistence based on date and time airline connections would have been made for departure and return. Subsistence costs for any period of time outside these parameters are the employee's responsibility and are not eligible for reimbursement.

Lodging:

- **Lodging may NOT be charged to a College purchasing card.**
 - *Three weeks prior to the travel event* and after an "Overnight Travel Authorization" is approved, employee should contact the hotel to make reservations. Lodging costs should not exceed the maximum lodging rate, excluding taxes, established for the area by the United States General Services Administration (www.gsa.gov). If the hotel rate exceeds the GSA maximum, employee should inform the hotel that State employees are subject to regulations established by the GSA and ask if the hotel will honor the GSA rate. Any exceptions to current maximum GSA lodging rates must be requested by the department

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head and be documented on the Overnight Travel Authorization Form, taking into consideration location, purpose of travel, or other extenuating circumstances.

- If the hotel requires a credit card to guarantee the reservation, a personal credit card may be used. Employee will request an e-mail reservation confirmation from the hotel.
 - Employee will inform the hotel that the College will submit a check to pay the lodging bill and ask if the check can be presented at the time of employee's check-in or if it should be mailed directly from the College prior to employee's arrival.
 - Employee will submit the hotel reservation confirmation along with a "Requisition Form for Supplies/Services" to Accounts Payable to request a check payment for the reservation. The request should include the hotel's mailing address and phone number, the total amount due (including taxes and fees), and instruction as to whether the check will be delivered to the hotel by the employee or should be mailed directly to the hotel.
 - Accounts Payable will issue a check for employee to pick up or will mail the check to the hotel in time for it to be received and processed prior to employee's arrival.
 - At the time of check-out, employee will need to pay for any additional incidental hotel charges using either cash or a personal credit card. **No lodging-related expenses may be charged to the PCard.**
 - In lieu of having the College issue a check to pay the hotel bill, employee may choose to use cash or a personal credit card and request reimbursement for out-of-pocket expenses using the "Overnight Travel Reimbursement" request at the conclusion of the trip. The original (detailed) hotel receipt must be submitted with the reimbursement request.
 - If two or more people share a room, a copy can be made of the original receipt showing how the charges were shared, and indicating with which reimbursement request the original receipt was filed. Each person shall claim his/her own share of the lodging expenses since two or more individuals cannot file on a single reimbursement request. Copies of credit card receipts are not acceptable substitutes for hotel/motel receipts.
- All hotel/motel charges must be supported by an original receipt even when the lodging has been prepaid by the College.

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Travel-Related Meals:

- 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.
- Alcoholic beverages are not reimbursable.

Meal per diem reimbursement rates follow State guidelines, which are subject to change. Refer to the College's current travel reimbursement forms for the schedule of the maximum amount of subsistence for meals, which may be reimbursed.

Dependents Accompanying Employee:

If a dependent accompanies an employee on an authorized business trip, only those expenses directly attributable to the employee may be reimbursed.

Other Travel Expenses:

Parking Charges - Parking fees for state-owned and privately-owned vehicles are reimbursed upon presentation of a paid receipt. Parking fees may be paid using the College purchasing card.

Fines - No reimbursement shall be made to operators of state-owned or privately-owned vehicles who are assessed fines for moving or non-moving violations.

Toll Charges - Receipts for toll charges must be presented for reimbursement.

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. Rental car *reservations* can be paid using the College purchasing card; however, *gasoline* for rental cars **may NOT** be charged to the PCard. A fleet fuel card may be obtained from the Physical Plant motor pool to purchase gasoline for rental cars.

Taxis and Shuttles - Receipts should be requested, but if not available, reimbursement will be made for taxi and shuttle costs. The reimbursement request must indicate the reason for

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taxi/shuttle. Taxi and shuttle fares may be paid using the purchasing card; however, tips may NOT be charged to the PCard.

Porterage and Tips/Gratuities – A gratuity is not an allowable reimbursement; however, when included as part of a billing for a banquet, luncheon, etc., gratuities *will* be allowed. Porterage, in general, is not an allowable reimbursement. It may, however, be reimbursed when an employee has heavy, excess equipment needed to conduct official state business and there is no option for baggage handling. The reimbursement request must indicate the reason for porterage.

Reimbursement for Overnight Travel:

At the conclusion of an overnight travel event, an “Overnight Travel Reimbursement” form must be completed, approved, and submitted to Accounts Payable to request reimbursement for any out-of-pocket expenses. A copy of the conference or meeting agenda, along with original itemized receipts for all expenses for which reimbursement is requested, must be attached. Requests are processed on the 15th and 30th of each month.

Travel paid by State or Federal Grant Funds:

Lodging, if paid from certain State or Federal Grant Funds follows the same written travel policy as regular operations, should not exceed the current maximum lodging rate, excluding taxes, established by the United States General Service Administration (www.gsa.gov).-Any exceptions to current maximum GSA lodging rates must be requested by the department head and have written approval of the Director of Fiscal Affairs, taking into consideration location, purpose of travel or other extenuating circumstances.

Cancellation of Travel:

- If a planned trip is cancelled, the trip request originator must:
 - Return airline tickets to the travel agency or cancel flights directly with the airline, prior to the date of travel, to ensure proper cancellation and credit to the College.
 - Contact the lodging and registration vendors to cancel arrangements and request that refunds be made payable to Tri-County Technical College and sent to the attention

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of Accounts Payable in the Business Office, or credited to the PCard account, if applicable.

- Notify the motor pool of the cancellation, if applicable.
- Inform Accounts Payable in the Business Office of trip cancellations and any expected refunds.
- Penalties assessed as the result of trip cancellations will be charged to the cost center supervisor's account. Failure to properly cancel travel plans with vendors in a reasonable and timely manner may result in the employee being charged for the full cost of air transportation, lodging, registration fees, etc.

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Tri-County Technical College **TRAVEL PROCEDURES Quick Reference Attachment to Procedure 7-3-1010.1**

| DESCRIPTION | NON-OVERNIGHT TRAVEL | OVERNIGHT TRAVEL |
|--|---|---|
| Approval | No advance approval required | Submit approved Overnight Travel Authorization (ONTA) to AP three weeks prior to trip. Form is available on MyTCTC |
| Registration Fees | Submit requisition form to AP for check payment, or pay with PCard. | |
| Lodging | NA | Limited to GSA rate for location (www.gsa.gov); exceptions must be justified on ONTA. <ul style="list-style-type: none"> • Complete a requisition, with confirmation attached, and submit to AP for check payment at least 2 weeks before trip, <li style="text-align: center;">or • Pay with personal funds and request reimbursement at conclusion of trip. • NO lodging expenses can be charged to the PCard. |
| Meals | <ul style="list-style-type: none"> • Must be > 10 miles from campus, (ex. Columbia) • Per diem reimbursement (no receipts required); must provide departure and arrival times (see table below). • No reimbursement allowed for alcoholic beverages or tips. • NO employee meals can be charged to the PCard. | <ul style="list-style-type: none"> • Reimburse for meals not provided at conference (copy of agenda required). • Per diem reimbursement (no receipts required); must provide departure and arrival times (see table below). • No reimbursement allowed for alcoholic beverages or tips. • NO employee meals can be charged to the PCard. |
| Mileage | Business travel only – instate/outstate, i.e. no reimbursement for normal miles traveled for work from Home-to Campus-to Home. | Business travel only – instate/outstate <u>Exception:</u> Long distance trips require airline price comparison; reimbursement is limited to most economic mode of travel. |
| Mileage Rates <i>(rates subject to change)</i> | Campus Vehicle not available: Standard mileage rate per IRS | Campus Vehicle not available: Standard mileage rate per IRS |

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| <i>per state regulations; forms updated on eTC)</i> | Prefer personal vehicle: \$0.04/mile less than the standard mileage rate per IRS | Prefer personal vehicle: \$0.04/mile less than the standard mileage rate per IRS |
| Airfare | NA | Online reservations may be charged to PCard; travel agent reservations must be invoiced to the College. <ul style="list-style-type: none"> • Coach class only • Most economical method |
| Dependents | NA | Only expenses directly attributable to employee will be reimbursed. |
| Cancellations | NA | Employee/traveler responsible for notifying all parties concerned and for getting refunds submitted to College. |
| Reimbursement | Local travel reimbursement requests should be submitted monthly. Trips may be combined on one reimbursement request form (Form is available on MyTCTC). | Overnight travel reimbursement requests should be submitted within the same month expenses are incurred, if possible. Required documentation: <ul style="list-style-type: none"> • Conference agenda • Receipts for: <ul style="list-style-type: none"> - Registration - Airline tickets - Hotel - detailed - Parking - Local transportation, ex. taxi, etc. - Toll fees - Any additional expenses (other than meals) Attach all documentation to Overnight Travel Reimbursement form (on MyTCTC); obtain appropriate approvals and route to AP. Reimbursements are processed twice a month via ACH payment to same account as payroll deposit. |