PURPOSE

The purpose of this procedure is to establish guidelines for travel reimbursements.

PROCEDURE

The travel procedures for the Technical College of the Lowcountry will be consistent with the travel procedures promulgated by the State Budget and Control Board. These procedures address some issues currently approved by the Budget and Control Board as well as issues that are subject to local control. All current State Budget and Control Board travel regulations supersede any local procedures where applicable.

1. Mileage

Beginning January 1, 2013, the use of a personal car for College business will be reimbursed at the rate of 56.5 cents per mile unless a state vehicle is available. If a personal vehicle is used when a state vehicle is available, the reimbursement rate will be 52.5 cents per mile. For reimbursement purposes, prior approval of the appropriate supervisor is required to use a personal vehicle when a state vehicle is available.
Mileage is to be computed from the employee's permanent place of employment, the location of the place of activity where an employee is regularly assigned and performs work. Mileage between the employee's home and his or her place of employment is not subject for reimbursement. However, when an employee leaves on a business trip directly from home and does not go by the permanent place of employment, the employee shall be eligible for reimbursement for actual mileage beginning at his or her residence.

2. Reimbursement for Meals

The Internal Revenue Service requires that an individual must meet the “away from home” test in order for items to qualify as business expense deductions. Based on various rulings and court cases, the requirement is further defined as being away from home overnight. In order to receive reimbursements for meals, the college will require evidence that the individual was away from home overnight. Documentation should include either a lodging receipt or a statement certifying that the individual was away from home overnight. If a certified statement is submitted, the Budget and Control Board regulation must be met that requires the individual to be more than fifty (50) miles from home and/or headquarters to qualify for lodging.

Meals will be reimbursed for overnight travel at the current in-state and out-of-state rate approved by the Budget and Control Board. The current rate is as follows:

<table>
<thead>
<tr>
<th></th>
<th>In-State</th>
<th>Out-of-State</th>
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</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$6.00</td>
<td>$7.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>$7.00</td>
<td>$9.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>$12.00</td>
<td>$16.00</td>
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</tbody>
</table>

If departure time is before 6:30 a.m., then reimbursement for all three meals is allowed. If departure time is after 6:30 a.m. but before 11:00 a.m. then reimbursement for lunch and dinner is allowed for that day. If departure time is after 11:00 a.m. then dinner reimbursement is allowed for that day. When returning from overnight travel if the return time is prior to 11:00 a.m. reimbursement for breakfast is allowed. If return time is after 1:30 p.m., then reimbursement for breakfast and lunch is allowed. If return time is after 8:30 p.m., then reimbursement for all three meals is allowed.
3. Reimbursement Requests

Reimbursement requests are to be submitted according to the procedures detailed in the College’s Procurement Manual.

4. Gratuities

Gratuities are not an allowable reimbursement for College employees. When paid as part of a billing for a banquet, luncheon, etc., gratuities will be allowed.

5. Telephone Calls

Telephone calls made for official business are reimbursable. Personal telephone calls generally are not reimbursable; however, an employee traveling for more than one night on College business may be reimbursed for a brief call to his or her residence (averaging not more than one call per day). A fixed charge by a hotel for telephone service may be reimbursed as part of lodging.

6. Parking

Parking fees for state owned and privately owned vehicles are reimbursable 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.