



HORRY COUNTY
TRAVEL POLICY AND PROCEDURES
MANUAL

Effective October 1, 2008
Updated for revised per diem rates effective July 1, 2012 as per Budget Ordinance 25-12
Updated for exclusion of day trip meal reimbursements – January 1, 2013

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A. TRAVEL POLICY

1. Purpose and Scope

The purpose of this policy is to provide guidelines and establish procedures regarding reimbursement of expenses for those Horry County employees, elected officials and non-employees incurring expenses when performing official County business away from the office. These expenses may arise when traveling out of town, overnight; on a day trip, when the individual returns home at night. The County assumes no obligation to reimburse any expenses that are not in compliance with this policy. All employees traveling on official county business are expected to exercise the same care and judgment in incurring expenses as they would as if traveling on personal business at their own expense. The County reserves the right to refuse payment of any items or amounts that it considers excessive or personal in nature.

To be consistent with federal guidelines, whether an expense is reimbursable is determined by the situation in which it was incurred. The rules for expense reimbursement may be different depending upon whether the individual is out of town, overnight or only away from the office during the day, returning to his/her home in the evening. Therefore, this policy has three sections: **Out of Town, Overnight Travel; Day Trips;** and **Local Transportation and Business Expenses.** Each section defines the expenses that are reimbursable for each type of business activity.

2. Policy Objectives

The following are the objectives of the policy:

- ensure a clear and consistent understanding of the policies and procedures related to business expenses incurred when individuals travel.
- ensure compliance with applicable state and federal regulations.
- provide travelers conducting official County business with a reasonable level of comfort at reasonably low cost to the County.
- provide reimbursement for travel related expenses incurred while executing official County business.

3. Responsibilities

For this policy to function effectively, there are certain responsibilities that the individuals who use the policy must assume:

- The traveler should exercise good judgment when incurring travel expenses and use County funds prudently.
- Travelers are expected to neither lose nor gain financially when conducting official County business.

- Department Heads should ensure that individuals traveling on behalf of the County are aware of, and will abide by, this policy and the related procedures.
- the Department Head approving the travel should ensure that: 1) the trip is necessary; 2) business value will be derived from it; 3) funds are available in the budget account identified; and 4) expenses charged by the traveler are necessary, reasonable, and reported accurately.
- County management will ensure that this plan meets the IRS definition of an “accountable plan” for reimbursement purposes.
- The County Finance Department will reimburse travel expenses that have been approved as reasonable, are appropriately documented, and are within the guidelines of this policy.

4. General Policy

Horry County will reimburse the traveler as specified in this policy for expenses incurred when conducting official County business while traveling out of town, overnight or on a day trip. Employees and elected officials are encouraged to attend only those conventions, training programs and meetings that would bring benefit to the County. Reimbursements are contingent upon the availability of funds in the budgets of the respective departments and upon submission of all appropriate documentation and receipts. Travel expenses incurred in connection with, or under, a grant will be reimbursed in accordance with this policy, except where the grant requirements are more restrictive.

B. OUT OF TOWN, OVER NIGHT TRAVEL PROCEDURES

1. Authorization

All travel related to County business must be **authorized in advance** by the Department Head and the Assistant County Administrator responsible for the budget. The purpose of the authorization is to assure that the trip has a **business purpose** and that budgeted funds are available to meet all department travel commitments. All travel requires the approval of their Department Head and Assistant County Administrator.

Requests for travel must be submitted using the Horry County REQUEST TO ATTEND CONFERENCE, CONVENTIONS OR SEMINARS form (copy attached). Authorization for the proposed trip should occur as follows:

<u>Traveler:</u>	<u>Authorization by:</u>
Employee	Department Head and Assistant County Administrator
Department Head	Assistant County Administrator
Assistant County Administrator	County Administrator

The REQUEST TO ATTEND CONFERENCE, CONVENTIONS OR SEMINARS form must be sent to Finance at least ten (10) business days prior to the expected departure date, if direct payments are requested for registration, hotel or other expenses or if an advance is requested.

The P-Card is the preferred method for paying for meeting and seminar fees, airfares, hotels, and in the unusual situation when appropriate, rental cars.

2. Transportation

Travel by County vehicle is preferred and encouraged. Length of trip, time spent traveling, and cost of traveling should be considered in determining mode of travel.

a) Air Travel

Air travel should be arranged and tickets purchased only after receiving approval for the trip from the Department Head and Assistant County Administrator. Airline flights must be booked at no more than the coach fare rate. Purchase of airline tickets prior to approval puts the employee at risk of paying for the tickets personally.

A traveler may, with the approval of the Department Head, book airline tickets at a reduced rate in conjunction with a conference/convention or directly with the airline, including via the internet. Department Heads and travelers should be cautious regarding the cost/benefit of work time spent searching for low price airline tickets.

It should be noted that all costs associated with restrictions on airline tickets, such as fees for ticket changes, are the responsibility of the traveler and will only be reimbursed by the County if the flight change is at the request of the County. Extended stay-overs or early departures for the purpose of reduced airfares must result in an **overall cost savings to the County and require approval** by the Department Head and Assistant County Administrator.

Extended stay-overs or early departures for personal purposes prior to or following official County business will be funded by the County at the lower of the actual airline ticket cost, or the cost of the tickets that could have been purchased for the travel period required by the official County business. This provision requires sufficient documentation to support this determination.

Horry County reimburses only for the lowest cost to the County, whether it is airline, mileage or fuel. For example, if a traveler chooses to drive but the airline fare is less then the County would reimburse up to the lower of the airline fare or mileage.

Receipt - If an airline ticket is purchased by the traveler, reimbursement of the expense will be based on submission of the airline receipt from the ticket purchase

b) Rental Cars

Due to liability, leasing of rental cars is prohibited without prior approval of the employees Department Head and Assistant County Administrator. Travelers should request approval of a rental car only when other transportation is not available or when such use results in a cost savings. In unusual circumstances when a County vehicle is not available, rental vehicles may be used on trips where more than one individual is traveling on the same trip and the use of the rental vehicle would result in a cost savings to the County. When renting a vehicle, the traveler

should accept the full insurance coverage offered by the rental agency. Reimbursement of rental car expense requires submission of the receipt.

c) County Owned Vehicles

County owned vehicles may be used for out of town, overnight travel. Reimbursement is authorized for out of pocket gas, oil and emergency repairs only, based on submission of receipts for the expenses incurred. No County vehicle is to be used for travel from home to work or work to home unless written authorization is given by the County Administrator.

d) Personal Vehicles

Travelers may use their personal vehicles for official County business when a County vehicle is not available and if it is deemed necessary and approved in advance by the department head and Assistant County Administrator. It is the responsibility of the owner of a vehicle being used for County business to have insurance coverage for their protection and for the protection of any passengers. If the traveler drives a personal vehicle, his insurance policy covers vehicle damage and any expenses incurred in an accident.

When driving a personal vehicle, the County will reimburse mileage at the Horry County designated reimbursement rate calculated on the actual miles traveled, exclusive of normal commuting mileage. If an employee leaves their home driving a personal vehicle for a business trip, and returns directly to their home, the mileage to be reimbursed is the total trip mileage minus the normal one day commuting mileage. This mileage rate is set by the Budget and Revenue Department thru County Council by way of the approved FY budget and covers all transportation and operating costs of the vehicle, including gas. Department Heads will be notified of any change in the mileage reimbursement rate in the approved Fiscal Year budget. The County issued fuel card is PROHIBITED from being used for fueling a personal vehicle.

Reimbursement will be made for tolls and parking fees incurred while conducting County business. Amounts must be reported on the TRAVEL AND SUBSISTENCE EXPENSE STATEMENT (copy attached) and receipts must be submitted for tolls (if available) and parking fees.

If the traveler desires to drive a personal vehicle when air travel is the more economical mode of transportation, reimbursement for the use of the personal vehicle (including any additional lodging costs, meal and incidental expenses and parking necessitated by this mode of travel) shall not exceed the coach airfare rate to the destination plus any additional costs that would have been incurred as a result of air travel.

THE COUNTY WILL NOT REIMBURSE TRAVELERS FOR PARKING TICKETS, FINES FOR MOVING VIOLATIONS OR VEHICLE TOWING CHARGES.

e) Ground Transportation

Reimbursement for ground transportation, such as trains, airport shuttles, buses, and taxis, is authorized when incurred while out of town, overnight on County business. Receipts must be submitted for all non-commuter train and bus travel, all airport shuttle fares, and any taxi fares.

3. Lodging

Reimbursement of hotel/motel costs shall be for the traveler only, at actual cost of the lodging dictated by the particular situation. Travelers are expected to use good judgement and fiscal prudence when making reservations. It is recommended that when attending conferences and conventions, travelers should use the discounted hotel rates offered by the conference organizers for conference attendees. Whenever possible, travelers should utilize discounts available to them, such as the government employee rate many hotels offer. Reimbursement will be based upon submission of the official hotel receipt showing a zero balance due.

Normally, reservations made with a credit card will guarantee a late arrival. Travelers who do not have credit cards may guarantee a reservation by requesting that the County send a deposit to the hotel or utilize a departmental credit card (if available) or their P Card. If the traveler is unable to honor the reservation, it is the traveler's responsibility to ensure that the room reservation is cancelled in compliance with the cancellation terms established by the hotel, and obtain refund of any deposit made by the County. If the deposit was paid by the traveler via a credit card and the amount was previously reimbursed to the traveler, the deposit must be returned to the County within five (5) business days of the cancellation.

4. Meal and Incidental Expenses

The traveler will be reimbursed per diem amounts for meals and incidental expenses when traveling out of town, overnight. To comply with IRS guidelines, the County will reimburse reasonable meal costs for the area to which the individual is traveling at the County's established rate as shown in the table below. The County does not reimburse any purchases of alcoholic beverages.

Meals and incidental expenses (transportation, tips for baggage handling, faxes, etc.) are considered to be a single category of expense to comply with Internal Revenue Guidelines.

Reimbursement will be based upon the traveler reporting the actual cost of incidental expenses and the per diem meal rate on the TRAVEL AND EXPENSE REPORT. The breakdown of per diem amounts is as follows:

Breakfast	\$ 5.00
Lunch	\$12.50
Dinner	<u>\$20.00</u>
Total	<u>\$37.50</u>

The per diem rates include tips and any associated delivery charges. Per diem rates may not always cover the full cost of meals ordered. The County has no liability for meal costs incurred that are in excess of the approved per diem.

When a partial day's reimbursement is necessary, such as at the beginning or end of a trip, the following guidelines apply:

- (1) Breakfast shall not be claimed if the traveler leaves from Horry County after 7:00 a.m. on the day of departure or if the return is before 7:00 a.m. on the day of return;
- (2) Lunch shall not be claimed if the traveler leaves from Horry County after 1:00 pm on the day of departure or if the return to Horry County is before 1:00 pm on the day of return;
- (3) Dinner shall not be claimed if the traveler leaves from Horry County after 7:00 p.m. on the day of departure or if the return to Horry County is before 7:00 p.m. on the day of return.

The employee will not be eligible for the portion of the per diem that relates to meals which are provided at a conference as a part of a conference registration (for example, lunch is usually provided and included in conference registration fees). The Department Head and Assistant County Administrator will use discretion in determining if continental breakfast or other light meals provided in the cost of a conference registration fee justify a reduction in the per diem allowed amount.

5. Registration Fees

If a traveler pays a conference or seminar registration fee onsite, rather than requesting a direct payment in advance, a receipt for the payment must be submitted for reimbursement.

6. Other Expenses

Telephone Calls - The cost of telephone calls for ordinary and necessary County business, as well as one safe arrival call, may be claimed for reimbursement as Other Expense. The traveler should use prudence and good judgment regarding cost when making telephone calls. Receipts must be submitted for these expenses. Telephone calls charged to personal telephone credit cards are reimbursable as business expense upon submission of the paid bill showing the call and an explanation of the call's business purpose. Travelers with County supplied cell phones should use them to make all calls when away from the office. Travelers with personal cell phones are encouraged to use them for the safe arrival call and any business calls. Reimbursement for these calls will be made upon submission of the paid cell phone bill identifying the additional cost to the traveler of the calls to be reimbursed, along with a description of the **business purpose**.

7. Travel Advances

The County allows advance payments to be made related to planned, out of town business. Payments may be made in advance for per diem only, unless an emergency exists. Cash advances may be made to the traveler no more than ten (10) business days in advance of the departure date. (Refer to #4- Meals and Incidental Expenses for per diem amounts)

8. Monitoring

Department Heads and Assistant County Administrators are responsible for monitoring travel and evaluating travel in a judicious manner to ensure that time spent away from the office is reasonable and necessary. Approval prior to traveling will aid in ensuring that funds are approved and available in the Department's budget.

All travelers are responsible for submitting completed TRAVEL AND SUBSISTENCE EXPENSE STATEMENT (copy attached) to the Finance Department within ten (10) business days of their return to the office. All required receipts must be submitted and any advance not used or used for unauthorized, non-reimbursable expenses must be returned with the TRAVEL AND SUBSISTENCE EXPENSE STATEMENT. The completed TRAVEL AND SUBSISTENCE EXPENSE STATEMENT must be reviewed and approved by the Department Head for reasonableness of the amounts reported in accordance with this policy and for completeness and accuracy before the TRAVEL AND SUBSISTENCE EXPENSE STATEMENT is sent to Finance.

Reporting of travel expenditures by a non-employee (contractor) is the responsibility of the Department Head who approved the trip. Failure to report travel expenditures by a non-employee (contractor) is the responsibility of the Department Head authorizing the non-employee (contractor) travel.

The TRAVEL AND SUBSISTENCE EXPENSE STATEMENT (copy attached) will also be subject to review by the County's independent auditors for purposes of the annual audit.

9. Other Matters

a) Cancellations

In the event of a trip's cancellation, the Finance Department must be notified immediately to avoid the unnecessary payment of any expenses. The traveler must insure that any hotel or registration reservations are cancelled to avoid billing. If any deposits have been made, such as for a hotel, it is the traveler's responsibility to insure the deposits are returned to the County. If a cash advance has been received, the traveler must reimburse the County within five (5) business days of the cancellation. If the funds are not returned, the employee will be notified seven business days in advance that the amount of the advance will be deducted from the employee's next paycheck.

C. DAY TRIP PROCEDURES

1. Definition

Day trips are defined to be those activities that require the individual to be out of the County on official County business for the day or part of the day, when the individual is not out of town overnight.

2. Authorization

Day trip expenses must be **authorized in advance** by the Department Head and Assistant County Administrator responsible for the budget where the expense will be charged. The purpose of the authorization is to assure the necessity and business purpose of the activity and the availability of budget funds.

3. Transportation

a) Air Travel

If a day trip involves air travel, the procedures outlined for **Out of Town, Overnight Travel** must be followed.

a) Vehicle

The mode of transportation most frequently used for day trips is the automobile. The following alternatives are available:

1. Use of County owned vehicle

County policy is for the traveler to use a County owned motor pool vehicle or assigned County vehicle, especially when several people may be attending the same meeting or event. Reimbursement will be allowed for out of pocket emergency repairs only. Receipts for any and all of these expenses must be submitted.

2. Use of Personal Vehicle

Travelers may use their personal vehicles for official County business when a County owned vehicle is not available and it is approved in advance by their Department Head, Assistant County Administrator, and the County Administrator. It is the responsibility of the owner of a vehicle being used for County business to have insurance coverage for their protection and for the protection of any passengers. If a traveler drives a personal vehicle; his insurance policy covers vehicle damage and any expenses incurred in an accident. Mileage reimbursement will be based on the County's standard per mile reimbursement rate for the actual miles driven while conducting the County's business and reduced for normal commuting mileage when applicable.

3. Rental Cars

Due to liability, leasing of rental cars is prohibited without prior approval of the County Administrator. Travelers should request approval of a rental car only when other transportation is not available or when such use results in a cost savings. In unusual circumstances when a County vehicle is not available, rental vehicles may be used on trips where more than one individual is traveling on the same trip and the use of the rental vehicle would result in a cost savings to the County. When renting a vehicle, the traveler should accept the full insurance coverage offered by the rental agency. Reimbursement of rental car expense requires submission of the receipt.

Parking expense incurred while on official County business is reimbursable with the submission of receipts.

PARKING VIOLATIONS, FINES FOR MOVING VIOLATIONS AND VEHICLE TOWING CHARGES ARE NOT REIMBURSABLE EXPENSES.

c) Ground Transportation

If a day trip involves ground transportation, such as taxis and commuter buses, the procedures outlined under **Out of Town, Overnight Travel** must be followed.

4. Registration and Seminar Fees

If the traveler pays the registration fee for a seminar or program, the amount is reimbursable upon submission of the receipt.

5. Meals

Effective January 1, 2013, reimbursement of per diem meal costs or reimbursement of actual meal costs will not be made for day trips

Detention Officer Exception – Detention Officers are provided scheduled meals while on duty in secure areas as a non-taxable working condition fringe for the convenience of the County. This benefit is extended to Detention Officers while on secure transport duty outside Horry County during scheduled meal times.

D. LOCAL TRANSPORTATION and BUSINESS EXPENSES

1. Transportation

a) Policy

Conducting County business may require an employee or elected official to incur transportation cost getting from one work location to another in the course of the workday, visiting a client or another business or attending a business meeting away from the regular work place. These expenses are reimbursable as follows:

1. Use of a County owned Vehicle

County policy is for the use of a County owned pool or assigned vehicle. Reimbursement is allowed for out of pocket gas emergency expenses with the submission of receipts.

2. Use of Personal Vehicle

Employees are authorized to use their personal vehicles with proper advance approval from their department head, Assistant County Administrator, and County Administrator, for official County business when a County owned vehicle is not available. To be reimbursed for mileage, the employee must retain detail records providing the date of the trip, miles driven, destination, and business purpose of the activity. Reimbursement will be based on the County's standard reimbursement rate for the actual miles driven while conducting County business, exclusive of normal commuting mileage.

b) Procedure

If the employee used his personal vehicle, the Horry County TRAVEL AND SUBSISTENCE EXPENSE STATEMENT (copy attached) form must be completed to be reimbursed mileage. The dates of travel, destinations and purposes of the trips, and miles driven must be completed. The form must be signed by the employee and approved by the employee's Department Head and Assistant County Administrator before forwarding to the Finance Department for payment.

Note: The County does not reimburse commuting expenses between an employee's home and his work location, nor does the County reimburse employees for miles or other expenses incurred while on personal business, including, but not limited to, lunches.

2. Business Expenses

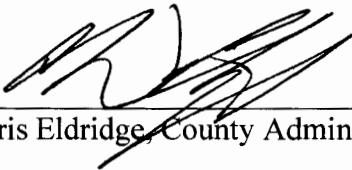
a) Policy

Employees sometimes incur costs for meetings, seminars, meals and other necessary expenses while conducting County business. Reimbursement of these expenses is contingent upon the availability of funds in the budget of the respective department and is subject to approval, in advance, by the employee's Department Head and Assistant County Administrator. Compliance with federal guidelines requires that the business expense be documented to be reimbursed. Required documentation includes date and business purpose of the activity. In all cases receipts supporting the expenses incurred must be submitted to be reimbursed.

b) Procedure

Meeting and seminar fees should be approved and processed as normal payment request using the check request form. If the payments are to be made in advance of the activity, adequate processing time should be allowed for the Finance Department to prepare the check. Alternately, the expenses, with the business purpose explained, may be submitted for reimbursement using the TRAVEL AND SUBSISTENCE EXPENSE STATEMENT (copy attached). Reimbursement of meal expense requires submission of the restaurant receipt, unless advanced funds were requested, showing the date of the activity, detail of items purchased and an explanation of the business purpose of the meal. Credit card receipts showing total amount only must be accompanied by the detailed receipt showing what was purchased. If reimbursement of meal cost for more than one individual is being requested, the documentation must include the names of the people participating.

APPROVED:



Chris Eldridge, County Administrator

1/1/13

Date

HORRY COUNTY REQUEST TO ATTEND CONFERENCES, CONVENTIONS OR SEMINARS

Purpose and Instructions: The purpose of this form is to obtain appropriate authorization to commit County funds to be spent to attend conferences, conventions or seminars. This form must be approved even if this item was included in the approved departmental budget request for the year. All costs associated with attending this training must be estimated and included on this form, including an estimate for the cost of gas if using a County vehicle. Supporting documentation must be included on or attached to this form, including the basis for calculating estimated costs. Costs shown on this form must be allowable and in accordance with the County's approved travel/ transportation policy. Please note that this policy specifies certain costs to be allowable only if they are advantageous to the County, and certain costs, such as usage of a personal vehicle, require advanced approval by the County Administrator.

Date form prepared: _____ Date approved form is needed: _____

Name of Conference/Convention/Seminar: _____

Date of Conference (also indicate travel dates and if vacation time will be requested): _____

Location and all planned methods of transportation: _____

Name and Job Title of Person attending: _____
(NO MORE THAN ONE PERSON CAN BE INCLUDED ON REQUEST FORM)

Division: _____ Department: _____

County benefit/requirement for attending: _____

Mandated: _____ yes _____ no Explain: _____

Estimated Costs:

Hotel: \$ _____ Registration: \$ _____ Per diem (show calculation):\$ _____

Travel (include mode of transportation):\$ _____ Misc (include description):\$ _____

Gas cost should be estimated and included here if using a County vehicle

Total Estimated Costs:\$ _____ Are Advance Travel Funds being requested? _____

If "yes", requires completion of a separate form to be submitted to Finance

Approved in Budget: _____ Account #: _____

If no, explain: _____

Employee Signature Date

Department Head Recommendation Date _____ Approved _____ Denied

Assistant County Administrator Recommendation Date _____ Approved _____ Denied

A COPY OF THE CONFERENCE, CONVENTION, OR SEMINAR LITERATURE MUST ACCOMPANY THIS FORM, SHOWING HOTEL AND REGISTRATION COSTS, AND STATING THE DATES , TIMES AND TOPICS OF THE CLASSES, AND THE MEALS THAT ARE INCLUDED IN THE REGISTRATION FEE (IF ANY). SUPPORT FOR THE BASIS OF CALCULATING ALL ESTIMATED COSTS SHOWN ON THIS FORM MUST ALSO BE ATTACHED. THIS APPROVED FORM MUST ALSO BE ATTACHED TO THE TRAVEL EXPENSE REPORT SUBMITTED AFTER THE TRAINING IS ATTENDED.

HORRY COUNTY TRAVEL & SUBSISTENCE EXPENSE STATEMENT

Employee: _____ Department: _____ Date: _____ Page _____ of _____

Date	This section must be completed in detail in order to receive payment	TRANSPORTATION				Meals (Non-Metro Rate/Metro Rate)					MISC.	Total
		Odometer Reading	Auto Miles	Dollar Amount	Hotel Motel	Breakfast	Lunch	Dinner	Incidentals			
						\$5	\$12.50	\$20				
	From: To: Purpose:											
	From: To: Purpose:											
	From: To: Purpose:											
	From: To: Purpose:											
	From: To: Purpose:											
TOTALS											\$	-

I certify that the above expenses are true, correct and incurred while on Horry County business AND THAT NO MOTOR POOL VEHICLE WAS AVAILABLE AT THE TIME OF TRAVEL.	Less Cash Advance:	
<i>Employee Signature:</i>	Less Credit Cards	
<i>Dept. Manager Approval:</i>	last four digits of County Credit Card/Procurement Card Number:	
<i>Assistant County Administrator Approval:</i>	Due to Employee:	\$ -
	Due to County:	\$ -

COMMENTS:	This space reserved for Finance Office Use Only!
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ALL INFORMATION MUST BE ACTUAL AND ALL SUPPORTING DOCUMENTS, RECEIPTS MUST BE ATTACHED. INCOMPLETE FORMS WILL NOT BE PROCESSED, STATEMENTS