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## CHADRON STATE COLLEGE

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### TRAVEL AND EXPENSE POLICIES AND PROCEDURES

#### **A. General Information**

1. All absences from campus must be approved prior to departure for expenses to be reimbursed. Forms to request permission to be absent are available through the immediate supervisor.
2. When travel is out-of-state, the "Request to be Absent from Campus" form must be signed by the President and attached to the Expense Voucher.
3. Traveling expenses for which reimbursements will be made are strictly confined to those essential to the transaction of official business. Expense is allowed for travel by aircraft, rental vehicle, train or bus; ground transportation to and from terminals only; meals, including tips and taxes; lodging (for the State College employee only); parking; tolls; and any miscellaneous expenses incurred while on official College business. Reimbursement will be made only for the most cost-effective method of travel.\* Example: airline ticket price is \$500 and mileage costs are \$750, the maximum amount of reimbursement will be \$500 regardless of travel method. When practical and cost-effective, flights should originate from Chadron Airport. Airline tickets should be purchased 30 days in advance of the travel, except when schedules will not allow. Only the most cost-effective method of travel will be reimbursed. In determining the most cost-effective method of travel, savings in employee time while in travel status may be used. Example: if driving takes 15 hours and flying takes 3 hours, 12 hours may be calculated at employee's pay rate to assist in determining the most cost-effective method.
4. All expenses claimed shall reflect only those amounts actually expended. Meal allowances are limited to the maximum per diem established by the Federal government. Per diem meal allowances for the continental United States are available on the government

website at [www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287). College employees are required to claim only the actual amounts expended for meals.

Meals will be allowed for employees in travel status. For employee meals not in travel status a Food Expense Worksheet must be completed and signed by the President prior to the event.

5. No funds will be advanced to employees for travel expense prior to the actual time the travel is completed.
6. Original receipts must be attached to expense vouchers for all expenses (including meals, which also require a Meal Expense Log) incurred while traveling on official business, unless the cost of the meal was under \$5.00. A detailed receipt is required; credit card receipts cannot be used in lieu of original receipts.

Proof of payment by the employee is required. Example: lodging paid by the employee by credit card must include the last four digits of the credit card number.

7. No reimbursement may be made for alcoholic beverages.
8. No expenses will be paid for time shown as vacation, military leave, excused absence without pay or sick leave.
9. Expenses will be paid only for State employee or contracted person; lodging and all other receipts must indicate the appropriate single-person charge at the government rate.
10. Employees are expected to exercise good judgment in making lodging reservations; always request the government rate. In cases where an employee makes advance reservations for lodging, fails to spend the night in the reserved accommodation and is subsequently charged by the hotel/motel, it is considered to be the employee's responsibility to pay such charges and not that of the State.
11. Per LB533, expenses older than sixty days cannot be reimbursed. Section 5 of the State Accounting Manual, Travel Expense Policies states:

Such request must be made no later than sixty days after the final day on which the expenses were incurred for which reimbursement is sought. This means that if travel occurs June 15-June 18 and again on June 22-June 25, the request for reimbursement may include both trips, but the request for reimbursement for the first travel period must be submitted no later than 60 days after June 18.

If an employee typically requests reimbursement for non-travel expenses and accumulates the receipts for which reimbursement is sought, each expense will have its own 60 day limit for reimbursement. (Travel is defined as being away from headquarter city longer than one day.)

LB533 was signed by the Governor of Nebraska and made effective 5/27/09.

## B. Travel Expenses

1. Lodging. Original receipts for lodging are required to be filed with the expense voucher. Lodging receipts must be on hotel/motel statement forms and reflect all charges incurred during the stay. Credit card receipts are not acceptable documentation for reimbursement. Employees should request the government rates on all occasions.
2. Meals. Original receipts for meals are required, along with a Meal Expense Log. Credit card receipts are not acceptable documentation for reimbursement. Meals without itemized receipts can only be reimbursed at \$4.99. The maximum allowance for meals per day on in-state travel (except for Omaha) shall not exceed **\$46.00**. Maximum allowances for Omaha and other cities in the continental United States may be found at [www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287).

Cities not listed on the website have a **\$46.00** maximum per diem. When submitting reimbursement documents that include meal charges, it will be necessary to complete a daily log of meal expenditures (see attached Meal Expense Log) **and provide detailed meal receipts. Summary credit card receipts are not allowed as documentation for reimbursement.** Tips are an allowable expense to the extent that the meal allowance is not exceeded. As a guide, assume 20% of the daily allowance for breakfast, 30% for lunch, and 50% for dinner.

Noon meals may not be claimed unless the employee is on an overnight trip. To claim the noon meal, the employee must depart prior to 11:00 a.m. on the day of departure or return after 2:00 p.m. on the day of return. Breakfast is allowed if departure is prior to 6:30 a.m. The evening meal is allowed if departure is prior to 5:00 p.m. on the day of departure and return is after 7:00 p.m. on the date of return.

When not an overnight trip, breakfast is allowed if departure is before 6:30 a.m. and the evening meal is allowed if return is after 7:00 p.m. There is no allowance for noon meals.

3. Rental cars. The State of Nebraska automobile insurance policy provides physical damage insurance to rental cars. When renting a car, decline this coverage, as the State will not reimburse this expense. Rental cars will be reimbursed only when need is substantiated in writing. Example: staying in a motel away from the conference site when savings in motel cost are more than the cost of the rental car.
4. Personal Auto Reimbursement. Mileage reimbursement for private auto use shall be in accordance with rates established by the Department of Administrative Services unless the employee chooses to use personal vehicle when a fleet vehicle is available, in which case reimbursement will be at 40 cents per mile. Effective January 1, 2014 the DAS mileage reimbursement rate is 56 cents per mile. Employees may not be reimbursed for gasoline purchases in lieu of mileage.
5. Conference Attendance. A copy of the conference itinerary or an outline of the conference events must be attached to the reimbursement request.

## EXPENSE REIMBURSEMENT DOCUMENT

(Instructions)

This document is to be used when completing an Expense Document to reimburse an individual who has traveled on official State business.

Complete the work copy in full; all sections applicable to justifiable expense reimbursement must be completed in full. The fund controller(s) must also sign the form. Online forms are available in the Forms Repository on [www.csc.edu](http://www.csc.edu).

Expense Reimbursement Documents which are not correctly completed will be returned to the individual. This will delay the processing time and will also delay the reimbursement. Allow 2 weeks for the reimbursement to process and the direct deposit to be issued.

1. Enter personal information.
2. Enter the date for which the expense was incurred.
3. Enter the place-to-place location and the reason for the trip.
4. Enter the time the trip started.
5. Enter the time the trip ended. For overnight trips, only the time started on the day of departure and the arrival time on the day of return is necessary. This needs to be entered in military time (i.e. 0500 = 5:00 a.m.; 1700 = 5:00 p.m.).
6. The Nebraska State College System requires a Meal Expense Log to be filled out for meal reimbursements; the daily amount must not exceed the Federal per diem rate. Total the meal column down to get the total amount expended on meals for the trip.
7. Enter the amount expended for lodging for that day. If lodging expenses have been direct billed, enter DB in the "Lodging" column. Only lodging and taxes are recorded. Other charges (telephone, etc.) are listed under Miscellaneous. Total the Lodging column down to get the total amount expended on lodging for the trip.
8. Enter Mileage Rate. If a fleet car is available and you choose to use your personal vehicle, mileage will be paid at 40 cents/mile versus the current IRS reimbursement rate of 56 cents/mile as of January 13, 2013.
9. Enter the number of miles that were traveled that day. Mileage must be accurate. For place-to-place mileage, you may refer to [www.mapquest.com](http://www.mapquest.com), the official website used by Accounting.

10. Enter the amount by taking the rate and multiplying the miles traveled. Total the Amount column down to get the total amount expended on mileage for the trip.
11. Enter the description of any miscellaneous expenditure. This may include, but is not limited to:
  - Postage
  - Telephone calls for official use
  - Supplies for educational use
  - Gasoline purchases\*
  - Rental vehicles
  - Airfare
  - Taxi/shuttle expenses
  - Parking/toll fees
  - Conference Registration

Personal maintenance expenditures are not allowable.
12. Enter the amount of the expenditure. Total the Amount column down to get the total amount expended on miscellaneous for the trip.
13. Total the Meals, Lodging, Mileage, and Miscellaneous expenses for that day.
14. Total the amounts from the Total column down to get the total reimbursement amount. This should equal the totals from Meals, Lodging, Mileage, and Miscellaneous.
15. Signature of person filing the expense voucher; date.
16. Signature of the fund controller of the budget to be charged; budget; amount.
17. Signature of the fund controller of the budget to be charged; budget; amount if more than one budget is used.
18. If the person requesting reimbursement is not the fund controller, the fund controller must review and approve the mileage rate as appropriate per travel guidelines. Failure to initial will delay payment due to document being returned to fund controller.

\*Gasoline purchases will be reimbursed for State vehicles only, and only when the State Voyager card malfunctions. Only mileage will be paid for private vehicles.