

REIMBURSEMENT OF TRAVEL AND OTHER BUSINESS RELATED EXPENSES
PROCEDURES

Reimbursement of travel expenses incurred by college employees is made only on travel approved in advance on the Travel Request and Validation Form. Claims for reimbursement of travel expenses must be on an Expense Reimbursement Voucher with a copy of the Travel Request and Validation Form attached. Forms must be submitted within one month after the completion of the assigned travel or the date the expense was incurred.

Reimbursement shall be limited to actual expenses. Expenses should be incurred on a modest basis avoiding motel suites, room service, and similar extras. Expenses for spouses and families are the responsibility of the individual.

Employees may make arrangements for commercial transportation and conference registration fees by submitting a purchase requisition or Request for Check form to the Purchasing Department generally forty days prior to leaving for travel unless there are extenuating circumstances. The Purchasing Department will make travel arrangements with travel agencies and confirm conference registration fees and make payment accordingly. If an employee does not avail themselves of this process, it will be necessary for the individual to pay all expenses from personal funds and seek reimbursement on return to campus by completing an Expense Reimbursement Voucher for actual expenses, substantiated by itemized receipts.

The Expense Reimbursement Voucher must be completed by providing the following information:

1. Name, address, date, department, and budget code numbers.
2. Date, destination, and reason for the travel.
3. Number of miles traveled (if personal vehicle was used) and the transportation costs. When using personal vehicles the reimbursement for mileage will be at the mileage rate specified in Nebraska statutes section 81-1176 for board members and employees. Mileage reimbursement is generally limited to the lesser of the distance from the primary work site or the individual's current residence. Reimbursement for personal vehicle mileage will be limited to the "best rate" airline coach fare on commercial transportation if a personal vehicle is used for travel instead of commercial transportation. Transportation costs include air fare, taxi fare, bus fare, car rentals, etc.

Full-time and part-time faculty may be reimbursed for actual miles traveled to teach a credit/non-credit course under the following guideline: The site of the class offering is greater than 30 miles from the lesser of the distance from the faculty member's primary work site or the faculty members' current residence to the class site. The minimum mileage guideline would be waived in situations where the College experienced difficulty in hiring an instructor to teach at a specific site and was required to employ an instructor at that location.

4. Actual cost of business meals. Meal costs including tip should be within reasonable limits. For one day travel not requiring an overnight stay, meals are not reimbursed unless business is actually conducted during the meal as provided by Internal Revenue Service (IRS) regulations. To receive reimbursement for business meals for one day travel not requiring an overnight stay, a list of individuals in attendance at the business luncheon/meeting, a copy of the agenda or a statement that describes the nature of the business conducted and the date and time of such meeting must be submitted as evidence to substantiate the expense. Alcoholic beverages will not be reimbursed.
5. Actual cost of lodging. Reimbursement is limited to the single room rate, applicable taxes and business related communication expenses. Valet, movies, or other charges will not be reimbursed.
6. Tips and gratuities are acceptable expenses. Tips for food service will be reimbursed, generally not to exceed 15% of the food bill unless the restaurant has a set charge. Actual cost of other incidental tips or gratuities will be reimbursed.
7. Conference registration fees.
8. Reimbursement of any other travel or business related expenses (postage, incidental office supplies, etc.) must be approved by the supervisor and the Business Office. The purchase of incidental supplies and materials shall not supersede College Purchasing Procedures.

Expenses must be itemized separately for each day. Reimbursement will not be approved unless itemized receipts for meals, transportation, lodging, conference registration fees, miscellaneous and other business related expenses are attached. If an itemized receipt is not available, attach a statement itemizing what was purchased and the cost of each item which must total to the amount on the cash receipt or credit card receipt. Reimbursement will not be made without required documentation.

Travel advances are provided only to employees in charge of student groups such as athletic teams, livestock judging teams, music groups and forensic teams where expenses will be incurred for students. An employee must request a cash advance for such student travel by submitting a Request for Check form at least ten days in advance of the date the cash is needed. A declaration of actual expenses must be made upon returning to campus by submitting an Expense Reimbursement Voucher showing the actual expenses incurred, substantiated by itemized receipts. The Expense

Reimbursement Voucher must also show the amount of the cash advance. If the actual expenses were more than the cash advanced, a check will be issued to the individual for the difference. If the actual expenses were less than the cash advanced, the remaining cash must be turned in to the Business Office and a receipt will be issued.

The college administration reserves the right to make changes to these guidelines as circumstances warrant.

(Effective July 1, 2007)

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