

ITEMS FOR DISCUSSION AND ACTION/FISCAL, FACILITIES AND AUDIT

June 17, 2021

ACTION: **First and Final Round Approval of Revisions to Board Policy 7021; Travel; Personnel; Claims, Authorization and Board Policy 7024; Meals; Reimbursement**

During the 2020 session, the Legislature passed LB 381 which included a change to meal reimbursements from using actual receipts, to a proportion of the federal General Services Administration (GSA) rates. While we have moved to using the GSA rates, the schools have been using the Department of Administrative Services (DAS) worksheet to complete the meal reimbursement calculations while we worked out how best to automate the process using Concur. That work has been completed and we now have an agreement with DAS that we will use Concur starting July 1, 2021.

The changes proposed to Policy 7021 will clarify that itemized receipts are not required for meal reimbursement for travel expenses, but are paid as a percentage of per diem rates. The Nebraska Department of Administrative Services has established the initial per diem rate at 70% of the federal General Services Administration rate for meal per diem. The final day of travel for a multi-day trip will be reimbursed at 75% of that rate. Single-day travel will use start and stop times to determine which meals will be reimbursed based on the component amount of per diem allocated for breakfast and supper. Lunch is not reimbursed for single-day travel.

The change proposed to Policy 7024 is to clarify that employees are entitled to claim reimbursement for breakfast unless provided as part of a conference or meeting or if no hot protein meal is provided by the hotel during employee travel. This change follows the state policy on reimbursement for breakfast.

The System Office recommends approval of the Revisions to Board Policy 7021 and 7024.

ATTACHMENTS:

- Revisions to Board Policy 7021 (PDF)
- Revisions to Board Policy 7024 (PDF)

BUSINESS MANAGEMENT, NEBRASKA STATE COLLEGE SYSTEM

POLICY: 7021

Travel; Personnel; Claims, Authorization

Page 1 of 2

BOARD POLICY

Approvals Required

All travel must be approved in advance by the employee's immediate supervisor.

No expenditure for traveling expenses outside the United States shall be allowed for any college employee, unless approval for such trip shall first be granted by the President or the Chancellor or his/her designee. Each President and the Chancellor are responsible for determining the authorized designees, if any. The request shall be submitted to the President of such State College the college or the Chancellor of the System Office or his/her designee and approved in writing or electronically by him/her.

Travel Expenses

Whenever any employee is entitled to be reimbursed for travel expenses incurred in the line of duty, he/she shall be required to present a claim to the respective Chief Business Officer, or his/her designee, for review and approval. Such claim shall be fully itemized as to each charge, showing the following:

1. Date(s)
2. Purpose of travel
3. Start and end times of travel
4. Name and location of lodging documented with receipts, if any
5. ~~Itemized listing and cost of meals~~ Meals provided
6. Other miscellaneous reimbursable expenses documented with receipts
7. ~~Purpose for the travel~~

Travel Expenses Covered by College Foundations

When a college employee, other than the Presidents or Chancellor or any employee assigned to work in the Foundation Office, is entitled to be reimbursed for travel expenses from funds held by the college Foundations, he/she shall be required to present a claim to the Chief Business Officer in the same manner as those presented for other college travel. The college will establish procedures to pay approved travel costs from a restricted fund account and seek reimbursement from the Foundation. Such reimbursement shall be deposited in the same account from which the expenditure was made.

College employees, other than the Presidents, Chancellor, or any employee assigned to work in the Foundation Office, shall not submit reimbursements for travel expenses directly to the college Foundations; and no such payments shall be made from the college Foundations to employees.

Mileage Claims

No voucher, bill or claim for mileage shall be paid with general, cash, or revenue bond funds unless prior written approval for the same has been given by the assigned approver(s).

When mileage by automobile is claimed, the request shall provide the following information:

1. the points between which said mileage accrued;
2. the time of departure and arrival;
3. the purpose for the trip; and
4. the rate per mile claimed.

BUSINESS MANAGEMENT, NEBRASKA STATE COLLEGE SYSTEM

POLICY: 7021

Travel; Personnel; Claims, Authorization

Page 2 of 2

If trips included in an expense claim are made by personal automobile or otherwise, only one mileage claim shall be allowed for each mile actually and necessarily traveled by the most direct and efficient route, regardless of ~~the fact that whether~~ one or more persons are transported in the same motor vehicle; provided, funds expended for parking and tolls may be claimed in addition to mileage. The mileage rates allowed shall be those established for the System.

Reimbursement of travel expenses in a personal motor vehicle shall comply with the Internal Revenue Service Code for such expenses. Under some circumstances, the Internal Revenue Service requires that reimbursement for travel expenses be paid to employees as a taxable adjustment to income and included on the employee's W-2 form. College administrators responsible for approving such reimbursables shall determine whether ~~or not~~ such payments are to be treated as taxable income and so note that on the payment documentation.

The Internal Revenue Service Code has specific instructions regarding the commuting use of a state vehicle and the treatments of compensation for the use of a personal vehicle. The ~~S~~system ~~O~~ffice will develop/amend procedures to this policy as necessary to comply with the IRS Code.

Legal Reference:	RRS 81-1174	Claims for expense; Contents; Automobile; Airplane; Statement required; Receipts
	RRS 81-1175	Claims for expenses; Vouchers; Written authorization; Exceptions
	RRS 81-1176	Mileage; Rate; How computed; Adjustments; Application
	RRS 85-316	State Colleges; funds; contingencies; disbursements; travel expenses
Policy Adopted:	1/28/77	
Policy Revised:	4/3/81	
Policy Revised:	3/11/94	
Policy Revised:	9/26/97	
Policy Revised:	9/15/06	
Policy Revised:	6/15/12	
Policy Revised:	9/6/13	
Policy Revised:	6/19/18	
<u>Policy Revised:</u>		

BUSINESS MANAGEMENT, NEBRASKA STATE COLLEGE SYSTEM

POLICY: 7024

Meals; Reimbursement

Page 1 of 1

BOARD POLICY

Meal expenses incurred during overnight travel on official business for the ~~college or institution~~/System Office will be paid or reimbursed pursuant to a percentage of the per diem rates of the federal General Services Administration in conformance with Department of Administrative Services procedures and the NSCS Travel Manual. Any meal provided to, but not paid for by the employee shall be identified on the request for reimbursement and will be deducted from the maximum per diem by the component amount of per diem allocated for the meal provided. This includes but is not limited to any meals provided as part of a business meeting, conference, or hotel. However, employees are entitled to claim reimbursement for breakfast if no hot protein meal is provided by the hotel. The request for reimbursement shall include the date the travel began and ended, the time of departure and time of return, and the purpose for the travel. The request for reimbursement must be submitted not later than sixty (60) days after the final day on which expenses were incurred for which reimbursement is sought.

Breakfast or dinner expenses for one-day travel will be allowed if the time of travel begins before 6:30 a.m. or ends after 7:00 p.m. Lunch expenses for one (1) day travel are not allowable reimbursables.

No personal maintenance expenses shall be allowed to any ~~s~~State ~~c~~College employee when such expenses are incurred in the city or town where the residence or headquarters of such employee is located, except for meal expenses that occur when the individual is required to attend official functions, conferences or hearings within such location. Written approval to attend such activities shall be obtained from the appropriate ~~c~~College President or Chancellor prior to incurring the expenses.

Legal Reference: RRS 81-1174

Claims for expenses; contents; automobile; airplane; statement required; limitation

Policy Adopted: 3/11/94

Policy Revised: 9/15/06

Policy Revised: 1/13/21

Policy Revised: