

## ITEMS FOR DISCUSSION AND ACTION/FISCAL, FACILITIES AND AUDIT

June 17, 2021

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**ACTION:** **Approve Memorandum of Agreement with Nebraska Department of Administrative Services Regarding the Use of Concur for Travel Reimbursements for Nebraska State College System**

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On January 1, 2021, state law changed meal reimbursement for state travel from actual expenditures to a per diem rate. The per diem rates are based on 70% of established federal General Services Administration (GSA) rates. The Department of Administrative Services (DAS) has also established a policy that the first and last day of overnight travel meal reimbursement is prorated at seventy five percent (75%) of the approved rates.

The Nebraska State College System (NSCS) uses the SAP Concur system to manage travel requests, calculate, and approve reimbursements. The Department of Administrative Services (DAS) does not use Concur and will calculate meal reimbursements a little differently than calculated in Concur. The SAP Concur system follows federal General Services Administration (GSA) guidelines, but deducts the full non-prorated amount from the per diem for provided meals instead of deducting using the prorated amount.

The Memorandum of Agreement clarifies that the SAP Concur system cannot be configured to match the DAS deduction policy for provided meals and incidentals and that discontinuing the use of Concur would result in lost efficiencies when processing travel reimbursements for the NSCS, therefore, DAS permits NSCS to use Concur to manage travel reimbursements. The Memorandum further states that DAS permits the NSCS to process travel reimbursements and per diem rates in agreement with policies published in the DAS Accounting Manual.

For the first and last day of a trip the using the standard rates for Nebraska, the following are the differences in the amounts deducted for provided meals:

	Concur	State	Difference
Breakfast	\$9.10	\$6.83	\$2.27
Lunch	\$9.80	\$7.35	\$2.45
Dinner	\$16.10	\$12.08	\$4.02

The System Office recommends approval of the Memorandum of Agreement with Nebraska Dept of Admin Services for Nebraska State College System.

### **ATTACHMENTS:**

- DAS - Colleges - Per Diem MOA (PDF)

## **MEMORANDUM OF AGREEMENT**

This MEMORANDUM OF AGREEMENT (this “MOA”) is made and entered into effective the 1st day of July, 2021 (the “Effective Date”) by and between the Board of Trustees of the Nebraska State Colleges, a public body corporate and agency of the State of Nebraska (the “NSCS”) and the Nebraska Department of Administrative Services (“DAS”). The NSCS and DAS may sometimes hereafter be referred to collectively as the “Parties” or individually as a “Party.”

WHEREAS, Neb. Rev. Stat. § 81-1174(b) directs the Director of Administrative Services (“Director”) to establish policies for any meal expense incurred during travel status to be paid or reimbursed as a percentage of the General Services Administration (GSA) per diem rates for travel within the contiguous United States, the United States Department of Defense for travel within Alaska, Hawaii, or a United States territory or possession, and the United States Department of State for foreign travel;

WHEREAS, the Director has established a policy that the per diem rate for the first and last day of overnight travel is prorated at seventy five percent (75%) (“Prorated Rate”);

WHEREAS, meals provided on the first and last day of overnight travel are deducted from the per diem amount at the Prorated Rate;

WHEREAS, the incidental reimbursement portion of per diem for the first and last day of overnight travel is also prorated at seventy five percent (75%) and deducted at the Prorated Rate;

WHEREAS, the NSCS uses the SAP Concur system to manage travel reimbursements and per diem;

WHEREAS, the SAP Concur system follows General Service Administration guidelines and as such, the SAP Concur system deducts the full, non-prorated amount from the per diem amount for provided meals, instead of the deducting using the Prorated Rate;

WHEREAS, the SAP Concur system does not deduct any amount from the incidental portion of the per diem amount for the first and last day of overnight travel;

WHEREAS, SAP Concur has represented to the NSCS that the system cannot be configured for the NSCS to match the Director’s current deduction policies as described above;

WHEREAS, ceasing to use the SAP Concur system would result in lost efficiencies in the travel reimbursement process and increased cost to taxpayers;

WHEREAS, DAS and the NSCS mutually understand and acknowledge the limitations of the SAP Concur system, desire to maintain efficiencies in travel reimbursements, and desire not to place additional costs on taxpayers;

WHEREAS, DAS and the NSCS agree to enter into this MOA on the terms and conditions set forth below.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

1. DAS will permit the NSCS to process and manage travel reimbursements using the SAP Concur system.
2. The NSCS will process and manage travel reimbursements and per diem in accordance with the policies adopted by the Director of Administrative Services and published in the Accounting Manual.
3. If at a later date the SAP Concur system is able to be configured for the NSCS to calculate per diem reimbursements in accordance with the policies applicable to those agencies not using the SAP Concur system, the NSCS will notify the Director of Administrative Services of this change..
4. This MOA may be revoked in writing at any time upon notice to the other Party.

**[The remainder of this page is intentionally left blank. Signature page follows.]**

IN WITNESS WHEREOF, the parties hereto have executed this MOA effective as of the day and year first above written.

**NEBRASKA STATE COLLEGE SYSTEM:**

**THE BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES**

By:

Name:

Title:

**DAS:**

**THE NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES**

By:

Name:

Title: