

## Chapter 13 Expense Reimbursement

### **13.01 Rules Regarding Reimbursements**

Instances requiring a reimbursement rules decision not covered by the Foster Care Review Office Work Rules Manual will be referenced to the Department of Administrative Services Nebraska Accounting Department. Current copies of these manuals are on the DAS Website <http://www.das.state.ne.us/accounting/nis/am005.htm#empsign>.

### **13.02 Expense Reimbursements** (DAS Chapter 12 2009 & DAS State Accounting Policy & FCRO WR 2013)

**13.02.01 Reimbursement form:** All staff requesting reimbursement must use the following form: <http://www.das.state.ne.us/accounting/forms/expdoc2011-07.xls> Forms will be provided to staff and will remain available on the Review Office's shared drive (W Drive).

**13.02.02 Monthly Submission of Expense Reimbursement Form & Receipts:** Expense Reimbursement vouchers are required to be submitted to the employee's supervisor by the 7th of each month for the prior month. Each expense reimbursement voucher must include only expenses from one month. Expense Reimbursement vouchers may be submitted to employee's supervisors by e-mail with the statement, "I certify that the attached expense reimbursement is true and accurate." This statement serves as a signature to the reimbursement as allowed by State Accounting Travel Expense Policy 11.

**It is the employee's responsibility to assure reimbursements are submitted no later than 60 days after the first travel period listed on the expense reimbursement form.**

**13.02.03 Denial of Payment:** Per Statute 81-1174, expense reimbursements submitted to employee's Supervisor later than 60 days after the first travel period listed on the expense reimbursement form, or in general, 30 days from the end of the month expenses were incurred will not be paid by the agency. Two warnings will be issued prior to denial of payment. Reasonable circumstances hindering staff from meeting this timeframe will be considered.

An example of how this timeframe will be enforced would be if travel occurs June 1, June 18, June 22 and June 25, the request for reimbursement should include all trips made in the month, but the request for reimbursement must be submitted to the employee's Supervisor no later than 60 days after June 1 (or August 1st – after that date, payment would be denied per law).

The date of submission will be substantiated by either the date of the e-mail sent from the employee to the Supervisor or the date the staff member signs the form.

In the event an expense reimbursement is denied payment from the agency, employees may then submit a claim for reimbursement to the Claims Board for payment. Claims can be submitted here: [http://www.das.state.ne.us/risk/state\\_claims\\_board.htm](http://www.das.state.ne.us/risk/state_claims_board.htm)

### **13.03 Expenses to be reimbursed:**

**13.03.01 Personal Vehicle Mileage:** An employee will be reimbursed for use of a personal vehicle while on State business (this does not include commuting miles) at the prevailing standard rate as established by the Internal Revenue Service through its Revenue Procedures. This amount is periodically updated and can be found at <http://www.das.state.ne.us/accounting/nis/am005.htm#auto> .

Mileage will be reimbursed when an employee must travel from their primary work location to a secondary work location (such as a local board meeting site), from the employee's home to a secondary work location, and from a secondary work location to the employee's home. Commuting, or driving from an employee's home to their primary work location, will not be reimbursed.

Under Nebraska State Statutes, an employee seeking reimbursement for State-approved travel must use the most direct route. If the employee is unable to travel on the most direct route due to road construction, weather problems, etc., the employee must document these issues in order to be reimbursed for the additional mileage. It is FCRO Policy to allow drivers to take the faster route such as via interstate, by-pass, and/or main highways when applicable and/or practical.

#### **Requirements for supporting mileage reimbursement**

On each line where mileage and/or other expenses are claimed please include the following:

- The purpose for the expense
- The street address and city of where you are traveling to and from
- If applicable, the reason if the most direct route is **not** used – such as construction, detours, etc.
- Include Start and Stop times denoting when you started and stopped travel. If travel is between two time zones, staff should record time started and stopped in the time zone where the travel started. This should be noted on the reimbursement.
- Check mileage to make sure that it is correct (Example: mapquest.com)
- Check to assure the correct mileage rate is being used
- Include vehicle license plate number

**13.03.02 Receipts:** Receipts are required for all meals, postage, parking expenses, and all other approved work related purchases. Purchases under \$5.00 where a receipt is unavailable such as vending machine purchases and/or metered parking, etc. may be reimbursed when clearly supported on the expense reimbursement stating the date, the place, the city, the time, what the \$5.00 or less expense was, and the exact cost. Examples of acceptable and unacceptable receipts are at the end of this section.

**13.03.03 Overnight Travel Status:** Meals and lodging may be reimbursed when an employee is "away from home overnight on State Business". Overnight travel status is generally prearranged with supervisory approval. It is State Accounting policy that a person generally be more than 60 miles from his or her workplace in order to be eligible for lodging. An exception could apply if work requirements, medical conditions; weather; etc. occur. The reason must be clearly stated on the disbursement document.

**13.03.04 Reimbursable Meals:** Pursuant to Section 81-1174, employees in overnight travel status on State business are required to submit a detailed receipt showing the costs for individual food items not just the total for the meal to assure reasonableness and that all items are reimbursable.

**When meals can be claimed:**

- Breakfast - When an employee leaves for overnight travel at or before 0630, breakfast may be reimbursed.
- Lunch - When an employee leaves for overnight travel at or before 1100 or returns from overnight travel at or after 1400, the noon meal may be reimbursed.
- Supper - When an employee leaves for overnight travel at or before 1700 or returns from overnight travel at or after 1900, the evening meal may be reimbursed.

NOTE: Meal expenses incurred in the city or town in which the residence or primary work location of such employee is located, are not reimbursable, except as discussed in [General Policy, Section 22](#) and [Travel Expense Policy, Section 3](#).

**Determining a reasonable amount for meals:** When requesting or approving food/meal costs, compare the average cost per day for the entire trip with the appropriate daily GSA rate. Exceeding the GSA daily rate by a small amount fits the State definition of reasonableness. Reasonableness in very limited cases may exceed such rates by larger amounts; however, the reasons must be fully documented. No reimbursement may be made for alcoholic beverages. ([GSA meal guidelines http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287)).

**13.03.05 Hotel/Motel:** If overnight travel status is required, lodging should be arranged ahead of time and directly billed to the agency, if possible. If stay is direct billed, indicate DB under lodging on the expense reimbursement form.

Actual expenses paid for lodging will be reimbursed. Business telephone calls and parking charges incurred at the lodging site may be included on the lodging bill. A detailed receipt must be provided which should identify that the government rate was applied. No movie or alcohol charges are allowed. Food should be accounted for separately on the expense reimbursement document.

When reasonable and appropriate, the cost for lodging should be kept within the DAS guidelines. For rate guidelines consult the DAS website at [www.das.state.ne.us](http://www.das.state.ne.us). If lodging cost is more than the DAS guideline, this must be explained on the employee's expense reimbursement request. Food (including room service) should be accounted for separately on the expense reimbursement document.

**13.03.06 Air Travel:** Air travel will only be authorized when it is more economical than surface transportation or will result in a substantial saving of productive time. Reimbursement for commercial air travel will be limited to “coach” fare.

**13.03.07 Reimbursement for Local Board Member Training materials:** The cost of food and beverages provided for volunteer board member training and agency workshops can be reimbursed when a copy of the training/workshop agenda with the signatures of all people present are submitted with the reimbursement. Pre-approval for these costs must be granted by the employee’s Supervisor.

**13.03.08 Office Supplies:** All office equipment must be ordered through the Lincoln Office. Office supplies should be obtained from the Lincoln and Omaha Offices whenever possible.

**13.03.09 Reimbursable Tax:** The Review Office will reimburse tax incurred by staff purchasing work related goods. Tax should be pro-rated if a purchase includes personal items. Examples of reimbursable tax are when staff is in overnight status and pays tax on lodging and/or food, and/or when tax is applied to supplies. These charges or prorated charges must be included on expense reimbursements so that tax incurred by staff can be properly be reimbursed.

**13.03.10 Photocopy Services:** Photocopy services provided by the Department of Administrative Services must be utilized whenever possible. If an employee uses a private photocopying vendor, the employee must state the reason the copies were made (i.e. IVA Board Packets) on the receipt. Rural employees will be issued a photocopier unless it is determined that copies can be made at a lesser rate that can be provided by DAS.

**13.03.11 Postage:** Postage purchased to conduct Review Office business will be reimbursed upon the submission of a detailed receipt and an expense reimbursement document. Staff may purchase postage online with the State Issued Purchasing Card and/or will utilize the closest Post Office to their home office and/or approved second work location when possible.

**13.03.12 Parking:** Parking may be reimbursed if staff pay for parking at a secondary work location while in the line of duty. Receipts are required unless metered parking is utilized and the cost is less than \$5.00. Employees are responsible for parking costs incurred at their primary work location.

**13.04 Payments for State Employee Expense Reimbursements:**

In accordance with Statute 81-1117.05, payments for expense reimbursements for all State employees will be by electronic funds transfer (EFT/Direct Deposit). Such EFT payments may be made to any financial institution of the employee’s choosing or to a State authorized debit card. State employees include all officers or employees of the State or any State agency and include duly appointed members of committees, boards and commissions.

### 13.05 Reimbursements are a True Record of Expenses Incurred in the Line of Duty

Employees must accurately and completely record their expenses on the State of Nebraska issued expense reimbursement sheet.

Falsification of the employee's expense reimbursement will result in disciplinary action and possibly criminal prosecution.

#### Examples of unaccepted and accepted receipts

Unaccepted – This receipt does not state what was purchased

Accepted - This receipt specifically states what was purchased

  

**The Steel Grill**  
Restaurant and Bar  
2800 N 10th Street  
Gering, NE 69341  
(308) 633-1020

Emp: Lacey      Visa  
07-16-13 6:55p      Tbl# 301      14032  
Swiped?

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**SALE**

Card Number: \*\*\*\*\*5059  
Exp Date: \*\*/\*\*  
Apprvl Code: 88094B

AMOUNT:      16.85

TIP:      3-

TOTAL:      19.85

X \_\_\_\_\_  
Cardmember agrees to pay total in  
accordance with agreement governing  
use of such card.

\*\* GUEST COPY \*\*

**The Steel Grill**  
Restaurant and Bar  
2800 N 10th Street  
Gering, NE 69341  
(308) 633-1020

Tbl: 301 Gsts: 7      Srvr: Lacey  
Date: 07-16-13 6:55p      1.1702.00038

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1 Water      0.00  
1 Pickle Spears      7.00  
1 Grilled Chx San      8.00  
    \$Loaded      0.75  
\*\*\* Guest # 3 Sub-Total:      16.85

Sub-Total:      15.75  
Tax:      1.10

Total Due:      16.85  
Pymt Visa      16.85  
#\*\*\*\*\*5059 \*\*/\*\* Auth:88094B

If an unaccepted receipt is issued with the employee's reimbursement and no other receipt is produced, an exception may be made and the expense paid if the employee fills out an Affidavit for Lost or Incomplete Receipt form.

Please contact the FCRO's Administrative Coordinator for that form.