

Travel & Expense Reimbursement Policy Winnebago Tribe of Nebraska

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Article XX. TRAVEL and EXPENSE REIMBURSEMENT

Section 20.01 General

These policies and procedures are designed to act as a guideline for travel and miscellaneous expense reimbursements. They are based on practices employed by most organizations of our size and take into consideration what is considered reasonable and customary. We challenge all personnel to use prudent judgment when incurring expenses on behalf of the Tribe.

This policy is designed to accomplish the following key points:

- (a) Provide the appropriate level of accounting & business controls to ensure that expenses are controlled, reviewed and approved by the appropriate person
- (b) Ensure all council members and employees have a clear and consistent understanding of policies and procedures for business travel and expenses.
- (c) Ensure council members and employees are reimbursed for legitimate business travel and expenses.
- (d) Provide council members and employees who must travel with a reasonable level of service and comfort at the lowest possible cost.

Section 20.02 Travel Authorization

ALL APPROVED EXPENSES INCURRED MUST BE IN ACCORDANCE WITH YOUR INDIVIDUAL PROGRAM/DEPARTMENTAL BUDGET and REQUIRE PRIOR WRITTEN TRAVEL AUTHORIZATION. IF YOU ARE UNCLEAR AS TO YOUR EXPENSE BUDGET, PLEASE CONTACT YOUR DEPARTMENT HEAD OR FINANCE PRIOR TO INCURRING ANY EXPENSES.

The council member or employee must prepare a Travel Request and Authorization form at least ten (10) business days prior to departure. The request must be approved by the employee's supervisor, who will indicate approval and funds to be used for the travel. The travel request will be delivered to the Tribal Office. If the budget contains the funds necessary for the travel, the authorization form will be approved by the Program Director and the Executive Director, and the funds allocated.

In no case will travel to and from work be reimbursed.

The total amount of the trip is required to be included on the travel request form (inclusive of hotel, per diem, airfare, registration fees, etc.), along with an indication of any items that will be paid by another agency.

Section 20.03 Substantiation of Expenses

The Internal Revenue Service requires employees to substantiate the cost for travel, lodging, meals, and other expenses. To be reimbursed, the expense must be a necessary expense, incurred

in the line of duty, reason/purpose of the expense must be clearly stated, all start/stop dates and times must be recorded, and the amount of the expense must be substantiated.

Section 20.04 Travel Advance

An employee may request a travel advance equal to amount of out of pockets reimbursable expenses expected to be incurred during travel or an employee may choose to pay out of their own pocket and claim reimbursement upon return. A travel advance request is to be documented on the travel authorization form. This form is completed by the traveler, approved by the supervisor, and submitted to Finance no less than 10 working days prior to the trip departure date. After approval is received, the finance department (Travel Manager) will document and review for completeness, initial the travel request, and forward to Accounts Payable for processing. A travel advance check (if requested) will be issued and available for pick up by the employee one (1) business day prior to the trip departure.

As stated in the Human Resource Policies and Procedures Manual Article X Section 10.19. "If an employee is advanced tribal funds to cover expenses, the employee will be required to submit receipts and an accurate accounting of expenses within ten (10) working days after the employee's return to work. Company overpayments will be refundable by the employee, and underpayments will be reimbursable to the employee." Each travel request form further states, "By signing as Applicant, Applicant agrees to authorize the Chief Administrative Officer and the Finance Director to deduct the total amount due from Applicant's paycheck in the event Applicant fails to submit a trip report and supporting documents (receipts) within ten (10) working days of trip." Failure to submit receipts within ten (10) working days, the advanced trip funds will be considered "wages advance" and the entire amount will be deducted from the employee's next paycheck. Exceptions to the policy include: serious illness, death, and absence due to work related travel. Exceptions need to be documented including the reason, date of departure, date of return, and will follow the same requirements above once the traveler has returned to work.

Section 20.05 Attendance at Meeting, Conference or Event Sponsored by Other Agencies

When an employee or council member travels to attend an event, meeting or conference that is sponsored and/or costs will be covered by another agency, the employee/council member is required to attach a copy of the meeting information to the Travel Authorization request form. The meeting information to be attached includes, but is not limited to the following: Dates/times of meeting, location, purpose, what costs the agency is covering, who will be reimbursed, and when reimbursement is expected. Failure to provide this information will result in denial of the trip authorization. Travel reimbursement received from other agency by employee or council member must be surrendered to the Tribe upon receipt. Failure to notify Tribe of reimbursement opportunity is grounds for disciplinary action.

Reimbursement rates set by the other agency often do not coincide with the Tribe's rate. Advance and reimbursement is provided based on the Tribe's rates. Once repayment from agency is received at the Tribe, Finance will reconcile to actual expense reimbursement to determine if any additional amount is due to the traveler.

Section 20.06 Transportation by Air/Bus/Rail

If travel by air, bus or rail is desired, the Tribal Council will pay only coach class fare. The employee is expected to use the lowest logical fare available and expected to reserve the ticket at least 7 days in advance (14-21 days is preferred). If coach class reservations are not available, the next available class of service will be authorized, only after submission of written documentation from the Tribe's Travel Manager indicating that coach class service was not available. If a traveler desires to travel in first class, regardless of coach class availability, he/she may pay the difference at his/her own expense.

The reservation and purchasing of tickets is to be handled by contacting the Tribe's approved Travel Manager and submitting details of your trip on Egencia. Egencia will provide the traveler with options and rates and the traveler is responsible for documenting this information on the travel authorization form. Once the form is approved and submitted to finance, the travel manager will ensure arrangements have been made on Egencia. A traveler may purchase their ticket directly as long as the rate obtained is equal to or lower than that available through Egencia. Documentation is required of the rates available through Egencia.

Checked baggage fees will be reimbursed at rate of 1 bag per traveler. Receipt is required to be submitted.

Section 20.07 Cancellation/Change in Travel Plans

In the event of a change of plans, the traveler is responsible for ensuring that all flights and hotels have been cancelled. Traveler is personally responsible for any cancellation fees/no-show fees incurred (only exception is serious illness or death). Documentation must be submitted to Finance to support the cancellation reason. To avoid/limit likelihood of fees (cancellation, change, no show), the traveler is required to contact the airline and hotel directly as soon as the change is known. Obtain cancellation confirmation code numbers and provide to Finance. Finance and travel manager are available during normal business hours to assist the traveler.

Section 20.08 Taxi / Shuttle / Parking

Travel to and from airports, hotels, and meetings should utilize the most economical method of travel. Typically, shuttle services are least expensive, then taxi or pre-arranged car services. The traveler should familiarize themselves with the area they are traveling to determine which service is most economical. In some cases, the hotel may offer complimentary shuttle service.

Parking at airport will be reimbursed at the long-term parking rate. All receipts for transportation and parking are required to be submitted with the trip report.

Section 20.09 Use of Tribal Vehicle

Tribal vehicles will be utilized whenever possible. Traveler will not be paid for mileage for travel in Tribal vehicles. In this case, only fuel, oil and minor maintenance expenses will be reimbursed and only if substantiated by receipts. For travel advance purposes, gas allowance will be calculated by the type of vehicle in use, the estimated dollar amount required to fill a tank of gas and the destination distance. Receipts for all gas purchases must be submitted with the trip report. Any remaining balance of gas allowance money must be returned to the Tribal Finance Office upon return. Failure to provide gas receipts will result in entire gas allowance advance being treated as non-reimbursable item and employee will be required to repay the amount. Employees who purchase gas/oil for the program vehicle out of their own pocket will be reimbursed upon submission of gas purchase receipt and description of vehicle use.

Section 20.10 Use of Rental Car

At times, a rental car may be necessary for business travel. This is only allowed upon permission of your supervisor and the availability of travel funds. Documentation is required that car rental is more cost effective than use of taxi, shuttle and car/limo service. When renting a vehicle, the employee is only reimbursed for cost of the car rental and actual gas purchased (receipts are required to be submitted). No mileage will be reimbursed.

Section 20.11 Business Use of Personal Vehicle

An employee may use a personal vehicle for transportation. The employee must have a valid current driver's license and proof of insurance. The traveler will be reimbursed at the then current mileage rate based on pre-determined mileage chart to local points (source: Google Maps/MapQuest). A print-out of mileage calculation is required to be included with the receipts. Reimbursement for mileage will not exceed the cost of coach airfare to the destination, unless other Tribal Council members or employees are carried as passengers in the vehicle. In this case, total mileage will be allowed. (The cost of coach airfare at least 7 days in advance will be used to determine maximum mileage reimbursement.)

To be reimbursed for use of personal vehicle, the following information is required on the expense voucher: 1) Date and purpose of trip; 2) Address traveled to & from; and 3) Mileage. Proof of valid driver license and insurance of the employee must be attached. Mileage rate is reimbursed in lieu of actual expenses for gasoline, oil, repairs, insurance, license and depreciation. Actual expenses for those items will not be reimbursed when personal vehicle is used for business.

The approved mileage rate can be found on the GSA.gov website or using the link <https://www.gsa.gov/portal/content/100715>.

When using a personal vehicle in lieu of airfare to the destination, the traveler will only be allowed to claim per diem and travel time for the corresponding time they would have been flying to the destination.

Section 20.12 Lodging/Hotel

Most hotels and motels offer many rates. As all travel is on a set budget, it is to the employee's advantage to seek the more advantageous rate. A two-hundred-dollar threshold has been placed on total room cost per traveler per night with the exception of Washington D.C. There is a three hundred fifty-dollar threshold placed on hotels booked in Washington D.C. Any hotel requested above two-hundred dollars or three hundred fifty dollars in Washington D.C. have to be approved by the employee's supervisor and travel manager. To prevent last minute disappointment, travelers should research hotels on Egencia to make advance reservations. If the traveler is accompanied by traveling companion/family member, only the basic single rates will be reimbursed. Traveler must have the hotel/motel note the single rate on the receipt.

In case of trip cancellation, the employee/council member is responsible for contacting hotel directly to cancel the reservation prior to the cancellation deadline. Please obtain the cancellation confirmation number and provide to Finance Department.

Section 20.13 Per Diem – Meals

Per Diem covers the cost of meals in lieu of submitting receipts for reimbursement of actual meal costs. The rates allowed for travel will be uniform throughout the Tribal Council regardless of the status of the traveler.

The purpose of this allowance is to reimburse one for official travel, not to augment one's salary. There will be no reimbursement for meals in the city in which the employee lives or for the evening meal on 1-day travel. No reimbursement may be made for alcoholic beverages.

Per Diem is calculated on a quarterly basis. Quarters are computed as six hour divisions of a full twenty-four (24) hours day.

First quarter	12:00 am – 6:00 am
Second Quarter	6:00 am – 12:00 pm
Third Quarter	12:00 pm – 6:00 pm
Fourth Quarter	6:00 pm – 12:00 am

The employee must be on travel status for at least 1/3 of the quarter (2 hours) to claim credit for that quarter.

Breakfast - When an employee leaves for overnight travel at or before 06.30 am, breakfast may be reimbursed.

Lunch - When an employee leaves for overnight travel at or before 11.00 am or returns from overnight travel at or after 02.00 pm, the noon meal may be reimbursed.

Supper - When an employee leaves for overnight travel at or before 05.00 pm or returns from overnight travel at or after 07.00 pm, the evening meal may be reimbursed.

The approved per diem rates can be found on the GSA.gov website and are determined based on destination location (city/county).

Section 20.14 Insurance Coverage

Tribal employees are covered under the Tribe's life insurance and health insurance while traveling on Tribal business. Rental cars are not included under the Tribe's insurance.

Section 20.15 Reimbursement

As stated in the Human Resource Policies and Procedures Manual Article X Section 10.19. "Where the employee's attendance constitutes an expense to the Tribe, the employee will provide an advance itemization of known or estimated costs in connection with attendance, whereby the Tribe may pay in advance or reimburse the employee upon submission of receipts in reasonable form and amount."

The following information is required to be submitted at the conclusion of every trip in order to receive reimbursement and substantiation of any travel advance received. All original receipts must be attached or scanned and attached to an email; only exception is when original receipt has been provided to another agency for reimbursement. In that case, a copy of all receipts is required along with copy of report provided other agency.

- (a) Purpose of trip
- (b) Dates of trip
- (c) Times of travel to/from trip destination
- (d) Certificate of completion (required for all conference & workshops attendance)
- (e) Conference/workshop registration receipts
- (f) Lodging Receipts
- (g) Airline Itinerary/Receipt/Ticket Stubs
- (h) Checked Baggage Fee Receipt
- (i) Parking Receipts
- (j) Other Transportation Receipts (i.e. taxi, shuttle, car rental, tolls, gas)
- (k) For mileage reimbursement, a print-out/copy of mileage calculation from MapQuest or google maps
- (l) If mileage in lieu of airfare, proof of airfare rate available at least 7 days in advance of trip
- (m) Business phone calls (must be authorized by Finance Director or Director of Program Operations)
- (n) Any other Receipts substantiating expenses and approved (i.e. training materials offered on site or mail order, supplies necessary for attendance –pens/pencils/notebooks/CD/state map)

Loss of Receipts – the employee is responsible for submitting all original receipts with the trip report. Should an employee lose the original receipt, they are responsible for immediately contacting the vendor (i.e. hotel, airline, etc.) to obtain a copy, preferably email or fax. Failure to obtain receipt will result in trip report total being calculated without the missing receipt and employee will be liable for repayment.

Failure to submit a trip report with receipts constitutes a denial of future travel funds. Notice of the failure to submit a travel report and/or receipts will remain on file indefinitely.

Section 20.16 Repayment of Overage in Travel Advance

Once an overage in travel advance is calculated, the amount will be provided to payroll to be deducted from the employee's next paycheck. The employee may elect to repay the amount directly to the Tribe by providing payment to the Finance department (check or money order accepted, no cash). Payroll deductions that will extend over more than 2 pay periods requires Finance Department (Controller) approval. If an employee leaves employment prior to repaying the outstanding balance, the amount will stay on the books and be reclaimed in subsequent employment with the Tribe.

Section 20.17 Travel Advance and Reimbursement Exclusions

The following items are NOT reimbursable under this policy:

- (a) Airline club/other club membership dues
- (b) Parking tickets or other fines
- (c) Delinquency fees/finance charges on personal credit card
- (d) Excess baggage charges
- (e) Expenses incurred by travel companion's/family members
- (f) Expenses related to vacation or personal days while on business trip
- (g) Avoidable "no show" charges for hotel or car service
- (h) Upgrades of transportation or hotel
- (i) Repairs due to accidents
- (j) Mini-bar or In-room movie fees at hotel

Section 20.18 Travel Submission & Approval Responsibilities

<u>Responsibility</u>	<u>Action</u>
Employee/Council Member/Traveler	Prepare and submit a travel request, authorization and purchase order at least ten (10) business days prior to departure and forward to immediate supervisor. Research Egencia and request flight and hotel approval. Attach credit card authorization form from the requested hotel to the travel request. Traveler is responsible for complying with travel policies.
Immediate Supervisor	Reviews trip authorization request and expense voucher for policy compliance. Recommend approval or denial of trip, signs travel request, and forwards to Chief Administrative Officer.
Chief Administrative Officer	Checks program budget for authorization of funds and approves or denies. Reviews traveler expense

delinquency report and determines if traveler is allowed to travel on Tribal business. Signs travel request and forwards to travel manager.

Travel Manager

Reviews travel request and approves trip via Egencia. Makes hotel and airfare reservations if not previously done. Sends credit card authorization to booked hotel. Reviews completed voucher/report for compliance with policy, initials travel request and forwards to Fiscal Specialist to process for payment.

Fiscal Specialist (Accounts Payable)

Reviews travel request and purchase order for signatures and proper documentation. Processes payment to be available one business day prior to departure.

Exhibit A

Travel Guideline and Examples

1. Compensation for Time while traveling

Human Resource Policies and Procedures Manual Article X, part 10.20 states in part, "...Travel time in connection with approved travel will be considered compensable hours worked for non-exempt employees..." and further states in paragraph B, "...Overnight travel out of town will be counted as hours worked only for those hours in which the employee is engaged in direct travel to the destination, and the hours during which actual business is transacted for the purpose for which the employee was sent."

Example 1: Travel begins at 1:00 pm on a workday and you reach your destination at 6:00 pm, the same day. You can claim the hours past 4:30 pm as additional hours worked (1 ½ hours).

Example 2: While out of town, your meeting begins at 10 am and lasts until 7 pm (with ½ hour break), you can claim the actual hours (8 ½ hours) as time worked.

As is currently the practice, a full day's attendance at a regular conference or training session is counted as a full day's work (8 hours) regardless of actual hours in attendance.

2. Quarters/Computation

Quarters are computed as six hour divisions of a full twenty-four (24) hours day.

First quarter 12:00 am – 6:00 am

Second Quarter 6:00 am – 12:00 pm

Third Quarter 12:00 pm – 6:00 pm

Fourth Quarter 6:00 pm – 12:00 am

The employee must be on travel status for at least 1/3 of the quarter (2 hours) to claim credit for that quarter. For instance, if the employee leaves on travel at 10:00 am, you can claim the first quarter for travel purposes. However, if the employee leaves at 11:00 am, the first quarter cannot be claimed because he/she was not on travel status for at least one third (1/3) of the quarter.

Computing departure times from Winnebago (or home) or departure time for the return to Winnebago (or home) from travel destination must be made using reasonable times and judgment. Administration will not allow the use of inordinate travel hours to take advantage of gaining quarters. For example: if total travel time to the destination is 5 hours, the employee will not be allowed to use 9:00 am to 3:00 pm for travel time (just to gain an extra quarter). Any violations of this policy will result in disciplinary action against the traveler. Supervisors and travelers are responsible for proper computation of quarters for travel.