

Travel & Expense Reimbursement Policy Winnebago Tribe of Nebraska

Document Approval and Change History

1. Revision History:

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2. Document Approvals:

The Tribal Council has read and approved of the contents of this policy. All proposed policy changes must be approved by the CEO and/or CFO then recommend the changes to the Tribal Council for approval and documented in meeting minutes. Future revisions will use the naming convention included in the document to reference different versions.

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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.

While on WTN paid travel time, including downtime and socialization, travelers are expected to adhere to all organizational policies. While downtime, socialization, and extracurricular activities are not prohibited, travelers are still representing the Winnebago Tribe of Nebraska and are expected to conduct themselves in a responsible manner. The Winnebago Tribe of Nebraska reserves the right to interpret and apply disciplinary action at its sole discretion. Nonemployees traveling on behalf of the Winnebago Tribe of Nebraska must adhere to this policy and sign the non-tribal employee travel policy acknowledgement and waiver agreement prior to releasing funds.

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.
- (b) Ensure all travelers have a clear and consistent understanding of policies and procedures for business travel and expenses.
- (c) Ensure travelers are reimbursed for legitimate business travel and expenses.
- (d) Provide travelers 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. ALL TRAVEL OUTSIDE OF THE CONTIGUOUS UNITED STATES MUST BE APPROVED BY THE PROGRAMS MANAGING CEO PRIOR TO BOOKING ANYTHING RELATED TO THE TRIP.

Prior to incurring any expenses, a preliminary Travel Request must be submitted with first request for payment of expense, which should include estimates of expenses if actual expenses are unknown. The traveler must have a fully approved travel request at least ten (10) business days prior to departure. The request must be approved in accordance with the travel SOP.

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.

If the travel is being reimbursed by another agency, the traveler is responsible for ensuring that the reimbursement is received and forwarded to the Finance office.

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, all start/stop dates and times must be recorded, and the amount of the expense must be substantiated.

Section 20.04 Travel Advance

A traveler may request a travel advance equal to amount of out of pocket reimbursable expenses expected to be incurred during travel. Travelers may choose to pay out of their own pocket and claim reimbursement upon return. A travel advance request is to be documented on the trip approval form. This form is completed by the traveler and must be approved in Intacct no less than 10 working days prior to the trip departure date. After approval, the Travel Coordinator will forward to Accounts Payable for processing. A travel advance will be available one (1) business day prior to the trip departure. If the traveler is on PTO prior to departure date they may pick up their check if it is coordinated with the Travel Coordinator and available.

If a traveler is advanced tribal funds to cover expenses, the traveler will be required to submit receipts and an accurate accounting of expenses within ten (10) working days after the employee returns to work. Company overpayments will be refundable by the traveler, and underpayments will be reimbursable to the traveler. Each travel authorization/advance form further states, "I understand that this is a LOAN, and should I fail to present adequate documentation in support of my travel, or if my approved expenses are less than my advance payment, within a period of ten (10) working days from the date of this request and converted to a travel reconciliation within Intacct, the Finance Office is AUTHORIZED TO WITHHOLD FROM MY PAYROLL CHECK (AND, IF NECESSARY, ANY PAYROLL CHECKS THEREAFTER) to repay this loan." 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 a traveler attends an event, meeting or conference that is sponsored and/or costs will be covered by another agency, the traveler is required to attach a copy of the meeting information (agenda if available) 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 travel request. Travel reimbursement received from other agency by traveler 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 review local terminals (Sioux Falls, Sioux City, and Omaha) for the lowest logical fare available, and cannot exceed \$150 more than the lowest fare available. Employees are expected to reserve the ticket at least 10 days in advance, although 30 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 Coordinator indicating that coach class service was not available. If a traveler desires to travel in first class or business class, regardless of coach class availability, or if he/she requests a preferred seat or early bird seating, 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 Coordinator and submitting details of your trip in Egencia. Egencia will provide the traveler with options and rates, the traveler is responsible for documenting this information on the trip approval form. Once the travel request is fully approved in Intacct, the Travel Coordinator 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. Receipts are 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, or cancellation of event). In the event of one of these exceptions, contact the coordinator who will cancel reservations on the traveler's behalf. 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 the Travel Coordinator are available during normal business hours to assist the traveler.

Should the traveler have to change their travel plans during the trip which results in additional charges/costs, the traveler must immediately contact their supervisor or CEO/ CFO to advise of the situation. Any additional charges must be documented in the trip report stating the

reason/purpose of the expense and will be reviewed by the CEO or CFO to determine the amount, if any, to be reimbursed to the traveler.

If the traveler leaves employment with the Tribe before an unused airline ticket is used for proper business purposes, the value of the unused ticket may be deducted from the traveler's final check. Exceptions to this policy will be reviewed on a case by case basis by the CEO or CFO. Examples of exceptions (not meant to be all inclusive) are serious illness and death or other health related matters as the reason for separation of employment.

Section 20.08 Grounds Transportation Taxi / Shuttle / Parking

Travel to and from airports, hotels, and meetings should utilize the most economical method of travel. It is strongly encouraged that employees travel together. Typically, shuttle services and Rideshare 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 hotels will be paid at the self-parking rate. Any exception to the self-parking rate will need to be brought up to the Travel Coordinator, to be reviewed by the CEO/CFO/Travel Coordinator on a case-by-case basis.

Parking at the airport will be reimbursed at the long-term or economy 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. 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 the traveler's supervisor, and the availability of travel funds. Justification is required to show a valid business reason for a car rental rather than the use of taxi, shuttle or 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. The traveler must have a tribal credit card in their name in order to rent a vehicle. If the traveler does not have a tribal credit card, they must use their personal credit card. Rental car insurance is covered under the Tribe's policy, additional insurance coverage should be declined when asked at the counter for tribal employees and council members.

Section 20.11 Business Use of Personal Vehicle

A traveler may use a personal vehicle for transportation. An employee/tribal council member must have a valid current driver's license, on the approved drivers list, and have proof of current insurance on file with the Financial Operations Generalist to claim mileage. If the employee/tribal council member cannot provide these documents, they will not be allowed to drive for any business reason. Non-employees must sign the non-tribal employee travel policy acknowledgement and waiver agreement form to claim mileage. The traveler will be reimbursed at the then current GSA 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. Actual mileage will be reimbursed only if predetermined locations/points are unknown. Variances of +/- 20 miles may reviewed to see if actual mileage should be paid. Reimbursement for mileage will not exceed the cost of coach airfare to the destination.

If the employee wishes to drive instead of fly to their destination, they may request an airfare quote in lieu of actual mileage. The Travel **Coordinator** will research the cost of a coach airline ticket that is at least one month out from the travel dates. The Travel **Coordinator** will add in the cost of mileage to and from the airport and employee's home address. If a rental car would have been needed in the event that the employee flew to their destination, they may request to include the cost of the rental car in their airfare quote. This must be approved by the Chief Executive Officer or Chief Financial Officer (as applicable). 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. Parking at the destination will also be allowed as reimbursable.

If 2 or more travelers wish to drive together to their destination, the traveler driving will be compensated as the lesser of actual mileage, or total airfare that would be incurred by all traveling. Per diem will be calculated as the total estimated travel time per source (Google Maps/MapQuest), with 10 hours travel time allowed per day.

To be reimbursed for use of personal vehicle, the following information is required on the trip report: 1) Date and purpose of trip; 2) Address traveled to & from; and 3) Mileage readings, as proof expense was incurred. 4) Parking receipts (if applicable). Mileage 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. When mileage is the only claim for travel, mileage will only be paid after the travel, and through the current vendor invoice NOPO process in Intacct, with the current mileage sheet attached.

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

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. Employees are encouraged to stay at the host hotel if a room block is available. A three-hundred-dollar (\$300) threshold has been placed on total room cost per traveler per night with the exception of Las Vegas and Washington D.C, which has a four-hundred-fifty-dollar (\$450) threshold. Any hotel requested above the threshold requires

documented justification and must be approved by the program in addition to the travel staff and/or CFO/CEO. 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.

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 Tribe 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.

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.

The approved per diem rates can be found on the GSA.gov website and are determined based on destination location (city/county). The organization has identified Las Vegas and Washington D.C. as destinations frequently traveled where the per diem does not cover the actual expenses. If traveling to these destinations, an additional \$30 per day should be added to the GSA rate. The additional compensation above the federal rates will be added to the W2 or 1099 depending on vendor status.

Section 20.14 Insurance Coverage

Tribal employees are covered under the Tribe's workers compensation policy while traveling on Tribal business. Rental cars are included under the Tribe's insurance.

Section 20.15 Reimbursement

The following information is required to be submitted at the conclusion of every trip to receive reimbursement and substantiation of any travel advance received in the form of a trip report. All detailed receipts must be attached along with copy of any report provided to other agencies.

- (a) Purpose of trip
- (b) Dates of trip
- (c) Times of travel to/from trip destination
- (d) Certificate of completion (if provided for all conference & workshops attendance)
- (e) Conference/workshop registration receipts
- (f) Lodging Receipts

- (g) Airline Itinerary/Receipt/Ticket Stubs
- (h) Checked Baggage Fee Receipts
- (i) Parking Receipts
- (j) Other Transportation Receipts (i.e. rideshare, 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 30 days in advance of trip
- (m) Any other Receipts substantiating expenses and approved

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 a detailed receipt will result in trip report total being calculated without the missing receipt and employee will be liable for repayment, including if the charge is on the Tribal credit card.

Failure to submit a trip report with receipts may constitute a denial of future travel advancements at CFO or designee’s discretion. Any abuse of the travel policy may result in denial of travel and/or disciplinary action.

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 (designee of CFO) approval. If an employee leaves employment prior to repaying the outstanding balance, the amount will be reclaimed from the employees’ final check.

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 One Day Travel

One day travel will be on reimbursement. Meals will not be reimbursed in the city in which the employee lives or within a 50 mile radius from their normal work office location. No reimbursement may be made for alcoholic beverages. The approved meal reimbursement rates can be found on the GSA.gov website and are determined based on destination location (city/county). The mileage rate can be found on the GSA.gov website for POV mileage reimbursement.

Meal reimbursement 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 ½ of the quarter (3 hours) to claim credit for that quarter.

Section 20.19 Travel During Initial Introductory Period

Travel is restricted during the initial introductory period of employment. Exceptions to this are certifications for job or grant requirement. Any additional exceptions must be approved by the CEO.

Exhibit A

Travel Guideline and Examples

1. Compensation for Time while Traveling

Nonexempt employees will be paid for hours worked only for those hours in which the employee is engaged in direct travel to and from the destination. 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.

Travel Days Example:

Travel is typically compensated once the traveler leaves home until the time checked in to the hotel on the travel start date. On the return date, once the traveler checks out of the hotel until the traveler arrives at home. Time zone changes should be converted to central time.

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

Conference Days Example:

If the conference is from 8AM-12PM and the traveler is leaving the next day the traveler will receive 8 hours.

2. Per Diem 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 second quarter for the day for travel purposes. However, if the employee leaves at 11:00 am, the second 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.