

Travel & Expense
Reimbursement Policy
Winnebago Tribe of
Nebraska

Document Approval and Change History

1. Revision History:

Version	Presentation Date	Types of Changes	Resolution	Tribal Council Approval Date
1		Updates		09.20.2018
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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, employees are expected to adhere to all organizational policies. While downtime, socialization, and extracurricular activities are not prohibited, employees 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.

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. 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 council member or employee must prepare a final 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. If the budget contains the funds necessary for the travel, the authorization form will be approved by the Program 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.

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, 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 pocket 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 review for completeness, and forward to Accounts Payable for processing. A travel advance will be available 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 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 to the Finance Office, 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 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 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 7 days in advance, although 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 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 Manager and submitting details of your trip in 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, or cancellation of event). 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.

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 will be reviewed by the CEO and CFO to determine the amount, if any, to be reimbursed to the traveler.

If the traveler leaves employment with the Tribe before an airline ticket is used for proper business purposes, the value of the unused ticket will be deducted from the traveler's final check. Exceptions to this policy will be reviewed on a case by case basis by the CEO and 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 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 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 Manager, to be reviewed by the CEO/CFO/Travel Manager on a case-by-case basis.

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 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 may use their personal credit card to make their own rental car arrangements and submit the receipt for reimbursement.

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, on the approved drivers list, and have proof of current insurance on file with the Insurance Clerk to claim mileage. If the traveler cannot provide these documents, the traveler will not be allowed to drive for any business reason. 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 Manager will research the cost of a coach airline ticket that is at least one month out from the travel dates. The Travel Manager 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

If 2 or more employees or council members wish to drive together to their destination, the employee driving will be compensated as the lesser of actual mileage, or total airfare that would be incurred by all employees 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 expense voucher: 1) Date and purpose of trip; 2) Address traveled to & from; and 3) Mileage readings, as proof expense was incurred. Proof of valid driver license and insurance must be on file with the Travel Manager. 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 NOPO process, 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. A two-hundred-dollar (\$200) threshold has been placed on total room cost per traveler per night with the exception of Washington D.C, which has a three hundred fifty-dollar (\$350) threshold. Any hotel requested above the threshold requires documented justification and must be approved by the supervisor 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.

In case of trip cancellation, the employee 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 within a 50 mile radius from their normal work office location, 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.

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 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 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 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 (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 Travel Submission & Approval Responsibilities

<u>Responsibility</u>	<u>Action</u>
Employee/Council Member/Traveler	Prepare and submit a preliminary travel request upon first request of travel, with a final travel request at least ten (10) business days prior to departure and submit for approval. Research Egencia and request flight and hotel approval. Traveler is responsible for complying with travel policies.
Immediate Supervisor	Reviews trip authorization request for policy compliance. Approves or denies trip.
Department Head	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. Approves or denies travel request.
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.
Fiscal Specialist (Accounts Payable)	Reviews travel request for proper approvals and 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 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.