

Checklist for Expense Vouchers

Expenses are required to be submitted within 60 days from the date of the expense (or from the last day of a trip).

Revised: 01/02/2025
Changes noted with **

Sources:

DAS State Accounting Manual: <https://das.nebraska.gov/accounting/manual.html>

Department of Transportation Travel DOT-OI 20-05: <https://dotspot.nebraska.gov/media/1131/20-all.pdf>

NAPE Labor Contract: <https://das.nebraska.gov/emprel/labor.html>

DAS Record Retention Manual: <https://sos.nebraska.gov/records-management/department-transportation-schedule-37>

NDOT Expense Reimbursement Form 689 - visit <https://dotspot.nebraska.gov> and search for **ndot689** or go to [\\dotfs\public\DOTForms](https://dotspot.nebraska.gov/public/DOTForms)

NDOT Travel Request Form 102: <https://dotspot.nebraska.gov/media/1737/ndot102-travel-request-form.dotx>

Out-of-State Travel Request Reimbursements:

- ✓ Overnight Out of State Travel must include the pre-approved [Travel Request Form 102](#).
- ✓ One day travel does not need Travel Request Form 102. Use out-state coding, except for the following:
 - *In-state travel to include Sioux City, Council Bluffs, and Yankton.*

Meals: Use In-State Account 4719 or 4720/Out-of-State Account 4717 or 4718

- ✓ Alcoholic beverages and related taxes are NOT reimbursable.

The following address the Per Diem meal cost policy implemented beginning January 1, 2021, for which use of the NDOT Expense Reimbursement Document Form 689 is used.

1. Meals provided by lodging facility, conference, or a 3rd party.

It is State Accounting's position that whenever a meal is provided by a lodging facility, as part of a conference/official function/event or is purchased by a 3rd party, that a claim for that meal and seeking reimbursement from State funds is not allowed. The cost of meals provided by a hotel or conference are technically included in the billing for room charges and/or registration fees. As such, duplicate claims for a meal are not allowed unless properly supported by documentation detailing why a replacement meal is required.

2. First and Last Day of Travel.

The first and last day of travel will be prorated at 75% of the State Per Diem Rate. Note that per Department of Administrative Services policy for multi-day travel, unless a meal is provided as cited in item 1, all meals are to be included in the Expense Reimbursement Form on the first and last day irrespective of the start and stop times for those days.

3. One Day Travel Meals.

When an employee leaves for one-day travel at or before 6:30 a.m. or 1.5 hours before the employee's shift begins, whichever is earlier, the breakfast rate may be reimbursed. For instance, if normal work hours start at 7:00 a.m., then an hour and a half before would be 5:30 a.m. to be eligible for a same day breakfast. When an employee returns from one-day travel at or after 7:00 p.m. or 2 hours after the employee's shift ends, whichever is later, the evening meal rate may be reimbursed. In these instances, place check marks to indicate 1st/Last Day of Travel and the appropriate meal(s) on the Expense Reimbursement Form (note that the 75% proration will apply). Lunch is not eligible for reimbursement for one-day travel.

Lodging: Use In-State Account 4713/Out-of-State Account 4712

- a. Attach hotel/motel folio/bill if not direct billed.
- b. If traveling with someone else who is not on state business, the state will only reimburse the single room rate. Employee should provide hotel/motel documentation with their reimbursement request verifying the double and single rates.
- c. 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. We realize there may be reasons to pay for lodging for distances less than 60 miles. Approval must be obtained in advance from the Division Head or DE or, approved by the Deputy. Please attach the approved document to stay overnight.
- d. If Direct billed, please include DB in the lodging column and the name of hotel/motel.
- e. In accordance with State Statute [49-14,101.01.](#), a State employee shall not obtain financial gain or other compensation for himself or herself. This would include obtaining credit or points for staying at the place of lodging when the State directly pays for the lodging.

Personal Mileage/Transportation: Use In-State Account 4743/Out-of-State Account 4742

- **a. Mileage rate is **70** cents/mile per the IRS as of **1/1/2025**.
- **b. Motorcycle rate is **68** cents/mile per Statute 81-1176 as of **1/1/2025**.
- c. Include start and stop locations and times.
- d. If shortest route is not taken, please identify other stops.
- e. If choosing to drive, the air travel (*coach fare*) will be the amount reimbursed when it's less expensive than driving. Documents are required to verify the air travel costs.

State Vehicle Expenditures: Use OE 903, Activity 2804

- a. Requires Equipment #.
- b. Car washes, tire repair, & oil changes – Account 4272.
- c. Gas – Account 4381.
- d. Oil – Account 4382.

Safety Toe Shoes/Boots: Use Activities 1101 Administration, 2812 Fleet, 2904 Maintenance, 5099 Construction; Account 4331; AFE Y640

- a. Employees required to wear safety toe shoes/boots are eligible for reimbursement. Temporary teammates are eligible for reimbursement after 30 days of employment.
- b. Purchases made during [NAPE Contract 2023-2025](#):
 - Reimbursement up to \$250 for actual costs of safety toe shoes/boots every fiscal year (July 1 – June 30)
- c. Original detailed receipt required.
- d. No reimbursement for inserts or protective sealant.

Boonie Hats: **Available through Supply Base.

****Tips:** 20% maximum reimbursable amount.

Parking/Tolls/Baggage Handling Tips: Use In-State Account 4755/Out-of-State Account 4756

- a. No receipts required – if under \$5.00.
- b. Items need to be documented on reimbursement request.

Commercial Fares (auto rental, fuel for rented car, taxi, bus fares, shuttles, flights):

Use In-State Account 4723/Out-of-State Account 4722

- a. Receipts required.
- b. Additional fees for preferred seating, extra baggage, travel insurance, etc. are not reimbursable.

Tuition Reimbursement: Use OE 170, Activity 4802, Account 4143; AFE V010

- a. Must include Tuition Assistance Request form.
- b. Districts/Divisions must approve these requests for payment.
- c. Expense Reimbursement must be forwarded to Human Resources for approval.
- d. Required proof that employee paid tuition.
- e. Must have a grade C or above.
- f. Must have a copy of transcript as documentation attached to the request for payment.
- g. Reimbursement for tuition only, not for books, materials, or fees.
 - ****Eligible for reimbursement of up to 100% of in-state tuition. Out-of-state and online tuition may be reimbursed at 100% of the rate charged by the University of Nebraska-Lincoln.**
 - *Part-time employees will be reimbursed a prorated amount.*

Membership Dues: Use Activity 4802, Account 4221; AFE V500

- a. Reimbursement for one job-related membership per year.
- b. Permanent employees only.
- c. Requires supporting documentation and proof of payment.

Training Conference/Seminar Registrations: Use Activity 4802, Account 4222; AFE V500

- a. Must provide agenda.
- b. Registration form required for Conferences.

Copies/Faxes: Use Copies Account 4215/Faxes Account 4512

- a. Detailed receipt required.

Books Used for Your Job: Use Account 4342

- a. Detailed receipt required.

Moving Expenses: Use Activity 4801, Account 4225

- a. Must have prior written approval from Human Resources.
- b. Requires vendor invoices and closing statement (*sale of principle residence*).
- c. New job location must be >50 miles away from the old one.
- d. See "Moving Expenses" requirements in HR Publications: <https://dotspot.nebraska.gov/media/6201/moving-expenses.pdf>

Professional License Fees: Use Activity 4802, Account 4221; AFE required

- a. The individual requesting reimbursement must first complete the [License and Certification Expense Reimbursement Form](#) to receive coding.
- b. Must be required for the job or preferred by their DE or DH to meet a business need.
- c. Permanent employees only.
- d. Submit License and Certification reimbursements for approval in OnBase to Human Resources
- e. Requires proof of payment.
- f. For CDLs see below.

CDLs: use Activity 2812 or 5099 with appropriate AFE.

Covered expenses:

- a. ******We reimburse the full cost for both new CDLs and renewals.
- b. *We also reimburse for Commercial Learner's Permits. You can either submit the CLP reimbursement at the same time as the CDL or submit them separately. Keep in mind that reimbursements need to be processed within 60 days of purchase, so if 60 days will pass between getting the CLP and the CDL, then you will need to submit them separately.*
- c. CDL skills tests should be taken from the DMV or from an NDOT third-party tester. If a supervisor would like an employee to take a CDL skills test from a non-NDOT third-party tester, they must first get approval from Human Resources in order for this expense to be reimbursed.
- d. Please black out date of birth and License number
- e. **Coding**
 - a. OE 170
 - b. Activities
 - Maintenance 2812
 - Construction 5099
 - f. Account 4221
 - g. AFE
 - Renewals (including CDL upgrades) - AFE Y603
 - New CDL costs (including CLPs) - AFE Y604

OnBase Approval Process

- a. Submit CDL reimbursements for approval in OnBase to Human Resources.
- b. Make sure it is clear whether this is a new CDL or a renewal. If this is not clear from the invoice or reimbursement form, please write a note on the invoice.