
TRAVEL

1. **Purpose:** To provide policy for travel and the associated expenses. The office of primary responsibility is the Controller Division. This DOT-OI supersedes DOT-OI 20-05 dated May 20, 2022.

2. **Meals, lodging, and telephone expenses:**

A. Employee meal expense while on in-state or out-of-state travel status is paid on a Per Diem basis. Meal per diem is established by the Department of Administrative Services, based on a statewide analysis, at a rate of 70% of the Federal Per Diem rate from the following website:

<https://www.gsa.gov/travel/plan-book/per-diem-rates>.

Statute 81-1174 and Travel Policy #5 of the State Accounting Manual (<https://das.nebraska.gov/accounting/manual.html#t5>) requires expense claims to be submitted within 60 days after the final day on which expenses were incurred, or from the last day of the trip.

B. The first and last day of travel (including one day travel) will be prorated at 75% of the State Per Diem Rate. Note that per the Department of Administrative Services policy for multi-day travel, unless a meal is provided as cited in 2.C. below, 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. The first and last day 75% adjustment is intended to reflect that employees may not typically be in a travel status for all meals.

C. Any meal that is provided shall be excluded from the claim form so that it is deducted from the daily Per diem Rate. Examples include:

(1) Meals included in Conference fee

(2) Meals provided by Hotel

(3) Meals purchased by 3rd Party

D. When in travel status for more than one day and an overnight stay is anticipated within 60 miles of the person's headquarters city, prior written justification and approval by the Division Head or District Engineer is required. This approval is contingent upon meeting at least one of the following criteria:

(1) Work requirements

(2) Medical conditions

(3) Weather conditions

(4) Benefit to the state

Any request for overnight stay within 60 miles that does not meet at least one of the criteria must be approved by the appropriate Deputy Director. For example, a one-day meeting that may extend beyond normal work hours may be eligible for overnight stay at the discretion of the Deputy Director.

This request must also include the location where the employee desires to stay and the dates of the anticipated stay.

A copy of this approved justification must be attached to the employee expense reimbursement form.

- E. At the agency head's discretion, one-day travel meal expenses (breakfast and dinner only) may be paid using State per diem rates when it is deemed necessary for the working conditions of the employee.
- (1) Breakfast - When an employee leaves for one-day travel at or before 0630 or 1 1/2 hours before the employee's shift begins, whichever is earlier, breakfast rate may be paid.
 - (2) Lunch - Lunch for one-day travel is not paid.
 - (3) Dinner - When an employee returns from one-day travel at or after 1900 or 2 hours after the employee's shift ends, whichever is later, the evening meal rate may be paid.

Meal expenses incurred in the city or town in which the residence or primary work location of such employee is located, are not covered, except as discussed in NDOT OI 20-07 "NDOT Sponsored Conference and Meeting Food Expenses".

- F. The Internal Revenue Service (IRS) has taken the position that payment for meal expenses incurred on one-day travel is taxable income to the employee unless such payments are deemed "occasional". In order to monitor this provision, all such payments for one-day travel shall be coded to account 4717 (out-of-state meals – one day travel) or 4719 (in-state meals – one day travel). When per diem payments for meals for one-day travel exceed \$200 per employee in any one year (December 1 through November 30), the entire amount of such payments will be considered taxable income. The payments will be added to the employee's gross wages and payroll taxes will be withheld accordingly. Payment to one employee for two or more employee's expenses will not be allowed for meals because of this provision. ([DAS Travel Expense Policy #9. Reimbursement to One Employee for Two or More Employee's Expenses](#))
- G. For both in-state and out-of-state travel, receipts are required for lodging expenses which are not direct-billed to the department. Employees are encouraged to be fiscally responsible with taxpayers' money and select their lodging accordingly. Commercial or government rates should always be requested.

H. Telephone expense: A long distance telephone call is an allowable state expenditure if the call is related to state business, or the employee is traveling on state business and the call is in accordance with the following.

- (1) The reason for the call is to respond to a call to the employee from family/household members, **or** to inform family/household members of the employee's safe arrival or change in travel plans, **or** to check on the well-being of family/household members.
- (2) Only one call to family/household members is allowed per day.
- (3) Each call to family/household members is limited to \$5.00 maximum per call.
- (4) The person being called is a family/household member.
- (5) Exceptions to (1) through (4) above require approval by a division/district head.

3. Commercial travel (airlines, etc.):

- A. Travel arrangements (with detailed supporting documentation) should be made by the most economical method considering type of transportation, meals, lodging, and salaried travel time.
- B. Each individual required to perform official travel will:
 - (1) Determine the mode of authorized travel and make the required reservations.
 - (2) Arrange for his/her own ticket delivery with either payment being made from personal funds, to be reimbursed by expense voucher, or advise the travel agency to invoice the department.
 - (3) Immediately notify the Controller Division-Accounting Section at (402) 479-4818 to stop payment if a travel reservation is cancelled.
- C. Airline baggage charges for reimbursement will be a maximum of two bags each way of travel. A baggage receipt is required for reimbursement.

4. Personal Vehicle Expense:

- A. The use of personal vehicles while on official state business may be considered when such use is beneficial to the department and the employee voluntarily requests to use his/her personal vehicle. Prior authorization to use personal vehicles must be obtained from a division/district head or his/her designated representative. In the case of Division/District Heads, approval must be obtained from his/her deputy.

The reimbursement rate for the use of a personal vehicle while on official business is the prevailing standard mileage rate established by the IRS. The prevailing IRS mileage reimbursement rates for personal vehicle and motorcycle can be referenced at the following Department of Administrative Services Accounting Manual website: <https://das.nebraska.gov/accounting/manual.html#t7>. In the Table of Contents, select M and click on Mileage-Personal Auto, or Mileage- Personal Motorcycle to obtain the most current reimbursement rates.

If an employee uses his/her personal vehicle on official state business and an accident occurs, his/her own insurance is primary coverage with the state's policy providing excess coverage. It is the employee's responsibility to ensure his/her insurance company is aware that their vehicle is being used for business purposes and the policy provides coverage. The reimbursement of mileage cost is intended to include the cost to cover the insurance on the employee's vehicle. If the employee's liability, as a result of the accident, is greater than his/her own policy limits, the state's policy will apply to the remaining liability, including the employee's deductible amount, if any. If an employee has an accident while using his/her personal vehicle on official state business, the employee will report the accident in the same manner as for state-owned vehicles.

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- B. Stated in Statute [81-1174](#) Personal Vehicle License Number is required on an expense reimbursement request, the Administrator of State Accounting does allow agencies to make the decision whether the license plate number is included. NDOT chooses to exercise that discretion and not require the license plate number.

5. Out-of-State Travel:

- A. Attendance at out-of-state meetings, conventions, workshops, seminars, conferences, etc. may be required of department personnel. Out-of-state travel may also be necessary for purposes other than meetings, in order to carry out the day-to-day activities of the department.

- B. Authorization:

- (1) Prior authorization for out-of-state travel involving an overnight stay, or commercial carrier is required by completing a NDOT Form 102, "Travel Request Form". (See attachment #1.)
 - (a) Any out-of-state travel, which was specifically approved in the Budget, requires a division/district head and Deputy or Director approval.
 - (b) Any out-of-state (free) trips that will be paid by an outside entity must be requested on the NDOT Form 102 and submitted to the appropriate Deputy, or Director, for review and approval.

- (c) NDOT teammates bringing any individuals to accompany them on business travel outside the State of NE should clearly indicate so on the Employee Reimbursement form. For Controller division to remain compliant, ensure accuracy while

processing the reimbursement document, and for transparency purposes, all expenditures relating to the NDOT teammate should be clearly segregated on NDOT Form 102 and not comingled with the external individual's expenses accompanying the teammate.

- (2) If the out-of-state travel does not involve an overnight stay or commercial carrier, a NDOT Form 102 is not required.
- C. Forward the NDOT Form 102 to the Controller Division. More than one person may be included on the NDOT Form 102 if the estimated travel expenses are shown for each individual and totaled for the group.

Khalil Jaber
Deputy Director – Engineering

Form [ndot102](#)

Attachment #1 Example

Travel Request Form

Date: _____

- Approved Budgeted Trip
- Substitute for Approved Budgeted Trip
- New – Not Budgeted Trip
- Free/Outside Entity Paid Trip

Meeting:

Place: _____	Dates of Travel: _____
Purpose: _____	

To Be Attended By:

Division: _____	Was This Meeting Attended Last Year: <input type="checkbox"/> Yes <input type="checkbox"/> No
Employee Name(s) Requesting Approval: _____	

Estimated Expenses:

Travel:			Amount
Originating City: _____	Final Destination: _____	Carrier(s): _____	
Cost Per Ticket: _____			\$ 0.00
<i>Personal Vehicle Mileage: _____ miles @ \$.655 per mile</i>			\$ 0.00
Lodging:			
Cost Per Day: _____			\$ 0.00
_____			\$ 0.00
Meals:			
Cost Per Day: _____			\$ 0.00
_____			\$ 0.00
Miscellaneous: (taxi, parking, etc.)			
_____			\$ 0.00
_____			\$ 0.00
_____			\$ 0.00
Total Travel Expense →			\$ 0.00

Conference Registration:		
Cost Per Person: _____		
\$ 0.00		

Total Cost of Trip →			\$ 0.00
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Remarks: (List special travel or lodging arrangements made to reduce costs)

Approved By:		
Division Head or District Engineer: _____	Deputy: _____	Director: _____

VEHICLE AND AIRCRAFT USE

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1. Purpose: To provide policy for vehicle usage. The office of primary responsibility (OPR) is the Operations Division. This DOT-OI supersedes DOT-OI 20-06 dated March 10, 2021.
 2. Employees may use department vehicles whenever transportation is required for official business. Only persons on official state business are allowed to operate or ride in department vehicles.
 3. State Aircraft: Requesting parties must complete a NDOT Form 126 (Request for Air Transportation) and submit that form to their respective Deputy Director for signed approval.

Submit the approved NDOT Form 126 to Operations Division who can assist with coordination of the flight with the Aeronautics Division as needed. Operations Division will forward the NDOT Form 126 to the Controller Division who retains the form for payment processing.
 4. Unless permission is granted by the Director, or by the District Engineers by the authority granted to them by the Director, department vehicles will not be driven to or from home. Vehicles not returned nightly to a department parking area will be parked in a safe place and locked.
 5. Divisions/districts will strive to reduce mileage and conserve fuel by consolidating trips, and keeping state-owned vehicles well maintained.
 6. It is the responsibility of the employee to notify their Division Head or District Engineer and submit a NDOT Form 380 to Human Resources within three working days of the occurrence of any moving violation when a citation is issued to them while operating a state-owned vehicle. It is also the responsibility of the employee to promptly pay a traffic violation unless the violation is being contested. Should the violation be contested, the employee must notify their Division Head or District Engineer. Citations for faulty equipment are the responsibility of the Department and the employee shall promptly report a faulty equipment citation to their Division Head or District Engineer.
 7. Operators of motor pool vehicles are responsible for detecting the first signs of faulty operation and reporting them to a district mechanic or Operations Fleet Management. Vehicles in need of repair will be parked until cleared for operation by competent authority. Operators are also responsible for the vehicle's appearance, general condition and fueling when returning vehicle to the motor pool. The oil level will be checked each time fuel is added. This responsibility does not end until the vehicle has been returned to its assigned location.

- *** 8. NDOT Central Headquarters employees requesting a vehicle for temporary basis or trip will use the following procedure:

Employee will fill out a NDOT Form 170 electronically (part 1) and email the form to "NDOT Motor Pool." Staff with NDOT Motor Pool will assign a vehicle to employee, notify the employee and NDOT security desk of vehicle assignment. Employee may then pick up the keys to their assigned vehicle at NDOT security desk located at the front entrance of Central Headquarters. Employee is required to document the mileage vehicle is driven and report it on NDOT Form 170 (part 2) upon return of vehicle. Upon return of vehicle to its assigned parking stall, keys will be dropped off with NDOT security desk personnel and the completed NDOT Form 170 with trip mileage will be sent to the NDOT Motor Pool email address. Employee is required to report daily the equipment number of vehicle, mileage driven each day, and corresponding activity code into their KRONOS Activity Entry/Passport Activity Entry. If any problems or issues occurred with the vehicle while in use, the employee shall note this also in part 2 of the completed NDOT Form 170 before sending the form back to NDOT Motor Pool. Employees should send the request two days in advance, if possible, to ensure vehicles are available for checkout. Requests made at the last minute may not be easily accommodated.

9. Vehicle operators are responsible for recording accurate odometer/hour-meter readings at the time of fueling. Fuel for state vehicles should be obtained at state facilities whenever practical. In Lincoln, fuel shall be obtained at state facilities during business hours.

When using a state vehicle, a state credit card may be used to purchase fuel and minor repairs when it is impossible or impractical to obtain them from state facilities.

Voyager credit cards may be used at most major oil companies. A list of these companies may be obtained through the Operations Fuel Manager. Operators should always ask the attendant whether the Voyager credit card is acceptable prior to making a purchase. Operators using credit cards other than Voyager must provide a receipt and explanation that must be approved by the Division Head/District Engineer prior to forwarding to Controller Division for payment. All fuel receipts shall be returned to the Operations Fuel Manager.

10. Operators returning from a trip prior to 5:00 p.m. will immediately park and lock vehicle in its assigned stall, check-in vehicle to the motor pool and return key to NDOT security desk. Operators returning after 5:00 p.m. will park the vehicle in the assigned stall in the parking lot, lock the vehicle, and check-in the vehicle by 8:30 a.m. the next morning.

- *** 11. Operators of permanently assigned vehicles are responsible for the servicing and maintenance of those vehicles as instructed by the Operations Division and districts. Employee is required to report daily the equipment number of vehicle, mileage driven each day, and corresponding activity code into their KRONOS Activity Entry or Passport Activity Entry.

12. The use of portable radar detectors is prohibited in state-owned motor vehicles. Further, operators of state-owned motor vehicles will not wear portable-radio headphones. The latter also pertains to operators of motorgraders, tractors, forklifts, riding-type mowers, etc.

13. Use of smoking products and devices, including but not limited to, cigarettes, cigars, pipes, and electronic cigarettes, is not allowed in any state-owned or leased vehicles and equipment with enclosed cabs.
14. Occupant Restraints (seat and shoulder belts) will be used by all occupants of Agency motor vehicles (licensed to operate on public roads) and Agency equipment (like loaders and tractors) when such restraints are available, as provided in Human Resources Policies and Procedures Chapter 6, Section 6.5, "Vehicle Safety." Accidents involving state vehicles (and private vehicles being used on official state business) will be reported in accordance with Nebraska statutes.

Moe Jamshidi, P.E.
Deputy Director – Operations

Attachment or example

NDOT SPONSORED CONFERENCE AND MEETING FOOD EXPENSES

*** 1. **Purpose:** To provide policy to standardize and control the food expenses associated with the Department of Transportation's sponsored meetings and conferences. The office of primary responsibility is the Controller Division. This DOT-OI supersedes DOT-OI 20-07 dated March 1, 2021.

2. Meal Allowances for NDOT Sponsored Conferences:

- A. NDOT sponsored conferences include, but are not limited to: Maintenance Conference, Project Managers Conference, and Management Retreat.
- B. Pre-approval, from either Controller Division Accounting Manager or the Finance Administrator, is required for all food that will be provided at a NDOT sponsored event. The pre-approval requirements are:
 - (1) Agenda with start and stop times, approved by the appropriate deputy;
 - (2) Total estimated number of attendees;
 - (3) Listing of meals to be served with estimated attendees at each meal;
 - (4) Estimated itemized cost breakdown.

*** C. Meals will be provided for all attendees, even if an employee is not in travel status. Per Administrative Services guidelines, "Employees required to attend official functions, conferences, or hearings within the city or town in which the residence or primary work location...may be reimbursed in accordance with policies established."

*** Meal allowances for conferences will use, as a guideline, the limitation established for travel. See DOT-OI 20-05.

- D. Meals for non-NDOT persons attending NDOT sponsored conferences may be paid for by NDOT if sufficient money is collected from such persons to cover the cost of any meals that may be provided. Funds received will be recorded as revenue for the conference and will not reduce the total conference expenditures.
- E. Reference DOT-OI 20-05 for further travel policies.

3. Food Allowance for Meeting Expenses:

- A. Food may be provided for state employees for one day meetings, up to a maximum as defined in Section D. This maximum includes the cost of food and tableware. An eligible meeting must:
 - (1) Be an official function hosted by the Department of Transportation.

*** = Denotes changes made

- (2) Not part of a normal workday function. Examples include stand-down day, safety meetings, etc.
 - (3) Food is provided to ensure continued participation for the meeting.
 - (4) Must have an agenda.
 - (5) Must have a sign-in sheet for all attendees.
- B. Pre-approval is required for all food that will be provided at a NDOT sponsored event. Receive approval from the appropriate District Engineer or Division Head, or Human Resources if for Employee Recognition.
- C. All requests for reimbursements must include the following:
- (1) Copy of pre-approval from District Engineer, Division Head or Human Resources
 - (2) Itemized/detailed receipts for all allowable expenditures
 - (3) Sign-in sheet for all attendees, except retirement dinner
 - (4) Agenda
- D. The maximum for a one-day event (meetings lasting 5 or more hours) is \$12 per person per event. The maximum for meetings lasting less than 5 hours is \$3 per person per event. This maximum includes cost of all food, beverages, tableware, taxes, tips, and associated fees. Tips will not exceed 20%. Tableware is defined as disposable plates/bowls, knives, forks, spoons, cups, napkins, and table covers. Only items as listed will be reimbursable expenses. No serving items (large bowls, platters, roasters, etc.) are covered.
- E. Costs exceeding these established limits will not be reimbursed and will be the personal responsibility of the Division Head or District Engineer.

4. Employee Recognition Program Food Requests:

- A. Reference the “Employee Recognition Program” for guidelines on food policies. This information can be located at:
<https://dotspot.nebraska.gov/divisions/human-resources/services/employee-recognition-program/>.

5. Other Food Requests:

- A. All other requests for food are at the discretion of the Director. All requests for reimbursements must include a copy of the pre-approval from the Director.

Khalil Jaber
Deputy Director - Engineering