

**From:** [Youngman, Curtis](#)  
**To:** [AS State Accounting ICC](#); [AS State Accounting Pre-Auditors](#); [AS State Accounting Financial Contacts](#)  
**Cc:** [Kadavath, Hari](#); [Oligmueller, Gerry](#)  
**Subject:** Employee Expense Reimbursement  
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To all:

It is time to review some employee expense requirements with all employees who are involved with processing employee expense documents for reimbursement. Our testing of sampled pre-audit documents and review of current voucher payments has disclosed several instances where an employee has been reimbursed for expenses on claims submitted more than 60 days after an expense was incurred. Statute 81-1174 is very specific in stating that all expense claims must be submitted no later than sixty days after the final day on which the expense was incurred.

APA has emphasized this point within several of their audit reports and it is our desire that this is not a reportable item for future audits. Please review your agencies voucher processing procedures to help assure that all expenses are submitted for reimbursement no later than 60 days from when the expense is incurred.

Statute 81-1174 states in part:

*Whenever any state officer, state employee, or member of any commission, council, committee, or board of the state is seeking reimbursement for actual expenses incurred by him or her in the line of duty, he or she shall be required to present a request for payment or reimbursement to the Director of Administrative Services **not later than sixty days** after the final day on which expenses were incurred for which reimbursement is sought. Each request shall be fully itemized, including the amount, date, place, and essential character of the expense incurred.*

Thank You

**Curt Youngman**  
**State Financial Systems and Reports Coordinator**

State Accounting

State Capitol, Room 1309

Direct Line: 402-471-0602

AS: 402-471-2581

Fax: 402-471-2583

[curtis.youngman@nebraska.gov](mailto:curtis.youngman@nebraska.gov)

