**BUSINESS OPERATIONS**

**Reimbursement of Expenses \_\_\_\_\_\_\_ 4520**

It is the intent of the ESU to provide reimbursement to employees for pre-approved expenditures incurred while traveling on behalf of the ESU. Expenditures should enhance the services to area school districts and the education provided to students, as well as the daily operations of the ESU.

Any employee making travel and conference arrangements prior to obtaining Administrative approval will be financially liable for the arrangements if the travel request is denied.  
  
**Employee Requested Travel**:  
At the discretion of the ESU Administrator, travel expenditures requested may be approved at a rate ‘up to’ 100%. Travel related to conference attendance will be considered employee requested.

Any employee making travel arrangements that requires travel beyond six (6) hours of drive time one way needs to receive prior approval and to discuss all financial arrangements.

**Credit Card Use**:  
Employee issued credit cards are a privilege and for ESU business only. Any violation of use may result in disciplinary action. All receipts are to be turned in to the Administrative Office no less than five (5) working days after the charge.  
  
**General Reimbursement Practice and Procedure**:  
The ESU will reimburse staff members for eligible expenses incurred while traveling on ESU business to the extent that those expenditures were pre-approved by the Administrator. If the reimbursement will be made from grant funds, it is the responsibility of the staff member to review any grant specific requirements to ensure allowable expenses are within grant guidelines, as well as ESU procedures.  
  
Any ESU travel expenditures paid using a personal credit card are to be shown on the Employee Expense Reimbursement Form for Administrator approval along with a conference agenda. Original itemized receipts are required as support for all reimbursed expenditures.

In the event an original receipt is not available, or has been lost, the employee becomes ineligible to receive reimbursement for the expense (Neb, Rev Stat §81-1174).

Occasionally, an employee may incur expenditures while traveling that was not submitted for pre-approval or exceed pre-approved amounts. At the discretion of the ESU administrator, such expenses may be reimbursed as long as the expenditure meets ESU guidelines. Employees incurring expenditures that have not been pre-approved or exceed pre-approved amounts should be aware that incurring the expense does not guarantee reimbursement.

**Conference Registration**:  
Employees attending a workshop/conference are asked to have the ESU pay the fee to the organization directly. The request, along with any supporting documentation should be given to the Administrative Office at least fifteen (15) days prior to the directed date of payment. If workshop/conference attendance cannot be pre-planned for payment, the employee is to contact the Administrative Office to see if other arrangements can be made.

If an employee requests reimbursement for a workshop/conference registration, a copy of the actual registration form, with an agenda, should be provided as support of the payment. Individual professional organization membership dues may be paid by the ESU if it is to the benefit of the ESU and is approved by the ESU Administrator. Expenses incurred by ESU staff while attending a conference may be reimbursable as long as they meet ESU guidelines and have not been included in the conference registration fee.

**Travel Expenses – Lodging**:  
Lodging expenses may be directly billed to the ESU by the hotel, charged on the ESU credit card, or paid personally by the employee and claimed as a reimbursable expense. Lodging must have pre-approval and fully itemized receipts must be provided to the Administrative Office.

The ESU will only pay for or reimburse staff, for the actual nights of lodging necessary while traveling on ESU business.

1. Payment by employee submitted for reimbursement: If the employee pays for lodging and claims reimbursement, the original itemized hotel bill must be submitted for documentation. The ESU will reimburse for the nightly room charge, applicable taxes (if out of state lodging is used), parking and room service (to the extent that the cost, when added to other meals for the day, does not exceed the meal per diem). Expenses for movie/game rentals, laundry, etc. are not reimbursable.
2. Direct bill to the ESU: whenever possible, lodging should be directly billed to the ESU. Any items paid by the employee that qualify and are pre-approved for reimbursement, may be submitted for reimbursement.
3. If the employee does not utilize the hotel as reserved, the employee is responsible for canceling the reservation. The ESU will not reimburse an employee or pay the vendor for expenses incurred as a result of not canceling a reservation. The employee is responsible for any charges incurred.

In general, reimbursement for lodging will be based on a single room rate. Instances where less than 100% reimbursement is pre-approved, each employee may be reimbursed for their portion of the shared room charge not to exceed the single room rate. A copy of the original hotel invoice will need to be submitted by one of the employees sharing a room, and a notation made on the reimbursement request indicating the individuals involved to allow cross-referencing of the reimbursement requests.

If a hotel room is shared with an employee’s family, the employee is responsible for any room charges in excess of the single rate.

**Meal Expenses**:  
Meals and non-alcoholic beverages may be reimbursed for each day or portion of the day that a staff member is away from their office on ESU business as follows:

* When travel is necessary that exceeds three (3) hours; or when an overnight stay is necessary
* In-state meal reimbursement shall not exceed the pre-approved per diem rate, including tip.
* Out of state meal reimbursement shall be reviewed by the Administrative Office using the federal rate for that particular state.

Meals paid through registration but not eaten will be deducted from the pre-approved per diem meal rate.

State Statue specifically states that only non-alcoholic beverages will be paid for by public entities. Therefore, the ESU will not reimburse employees for alcoholic beverages.

**Transportation – Air Travel**:  
Air travel shall only be authorized when it is more economical than ground transportation. If a staff member elects to travel by a method other than the one determined to be the most economical, the employee will be reimbursed the lesser amount.

Unless an employee is traveling with a group or other arrangements have been approved by the ESU Administrator, air travel for employees is to be booked through the ESU Administrative Office. Although the ESU Office will book flights for a family member accompanying an employee on travel, the employee is responsible for payment to the airline at the time of booking.

All fares paid directly by the ESU or reimbursed to an employee will be based on coach fare. Air travel arrangements other than coach must have prior approval by the ESU Administrator. Also, the ESU will not reimburse employees for personal frequent flier miles applied to a ticket for ESU travel. All airline tickets purchased or reimbursed by the ESU for employee travel are ESU property.

**Transportation – Use of Personal Automobile**:  
An employee may be reimbursed for use of their personal vehicle while traveling on ESU business at the rate provided for in State Statue. When carpooling, only the driver is eligible for mileage reimbursement.

The Employee Mileage Reimbursement Form must reflect the actual miles traveled. Any miles of a personal nature are not to be included. Prior to payment, the mileage claim may be reviewed by the Administrator.

**Transportation – Rental of Vehicle**:  
A rental car may be approved when other means of transportation are unavailable or impractical. The ESU Administrator will only authorize the use of a rental car for business needs of the trip and not the personal convenience of the employee.

When a rental car is authorized by the Administrator, the most economical should be rented. In cases where a group is attending the same meeting or staying at the same hotel, a van or larger rental vehicle may be more economical than renting more than one car. Physical damage and liability insurance offered by the car rental company should be purchased.

**Transportation – Use of ESU Owned Vehicles**:  
Employees should have prior approval by the Administrative Office to utilize a vehicle. The vehicle’s mileage will be recorded on the log sheet inside the vehicle. At no time will personal use of a ESU vehicle be allowed.

**Transportation – Other Ground Transportation and Miscellaneous Expenses**:  
The ESU may reimburse employees for other reasonable and necessary ground transportation such as cab fare, shuttle, etc. In addition, reimbursement may be made for necessary parking and toll charges incurred while traveling on ESU business. The original receipt is required to support the Employee Expense Reimbursement Form. Fines incurred for parking and traffic violations are not reimbursable.

If an employee is involved in an accident while on ESU business, the incident should be reported to the local police, the car rental company (if applicable) or the employee’s insurance company (if applicable) and the Administrative Office.

Employees may be reimbursed for other expenditures made on behalf of the ESU. These expenditures include, but are not limited to: instructional materials, supplies, etc. The original receipt or a copy of the method of payment should be attached to the Employee Expense Reimbursement Form for approval by the Administrator prior to reimbursement.

**Non-Reimbursable Items**:  
In addition to items previously noted as non-reimbursable, the following examples would also not be eligible:  
 Entertainment such as movies, theatre tickets, personal magazines, books, sightseeing expenses, etc.  
 Spouse or family member expenses incurred while accompanying the employee

**Reimbursement Submission**:  
Employees are required to submit their Employee Expense Reimbursement Form, with supporting documentation, within five (5) days after the conference/meeting/activity has concluded.

**Unusual or Unique Situations**:  
This Policy has been designed to cover numerous circumstances that may arise while traveling. However, if a situation should create an unintentional financial burden on the employee, the ESU Administrator is authorized to use alternative reimbursement procedures.

Date of Adoption: 09/17/2001

Date of Review: 09/16/2024

Date of Revision: 09/16/2024