



USFR Travel Guidelines

October 27, 2016



Outline



- Travel Guidelines
- Travel Status
- Reimbursement rates
 - Lodging
 - Meals & Incidentals
 - Conferences
 - Mileage
- Travel Claims
- Travel Coding



Travel Guidelines



- A.R.S. §15-342(5)
 - Permits travel on district business
 - Reimbursements may not exceed maximums established by A.R.S. §38-624(C)
- A.R.S. §38-624
 - Arizona Department of Administration (ADOA) sets rates
- State of Arizona Accounting Manual (SAAM) Topic 50—Travel
- USFR Section VI-I—Travel
- District Policy



General Travel Considerations



- Valid public purpose
- Total cost of the trip
- Cost effective alternatives
- Limit time spent traveling
- Allow enough time to make the best preparations
- State Travel Policy applies regardless of funding

SAAM 5005



Travel Eligibility



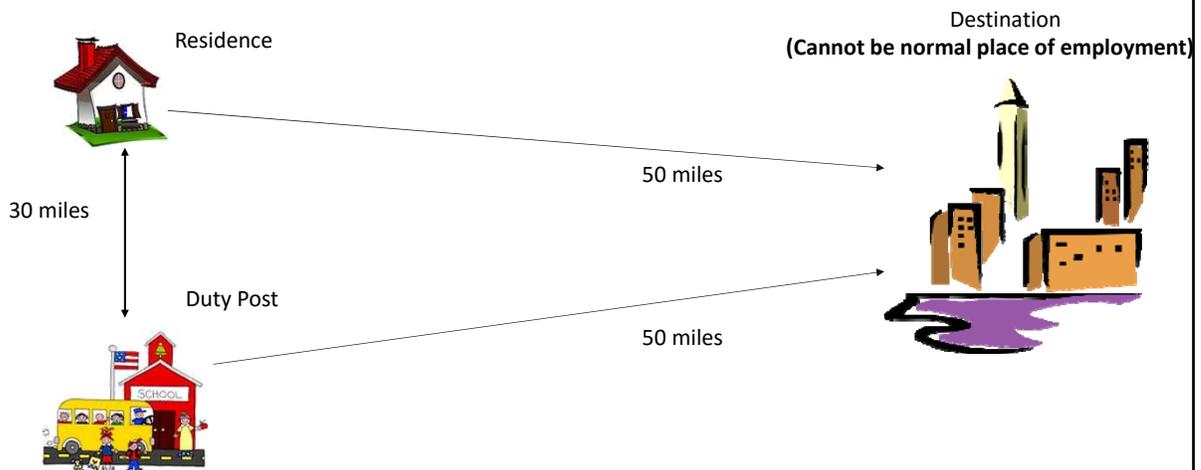
Official district business

Travel Status

- Travel by motor vehicle
 - Travel outside 50 miles from residence or duty post
 - Measured by practical route, not as the crow flies
- Travel by common carrier
 - Begins 2 hours before scheduled departure, OR
 - Time of arrival at the common carrier



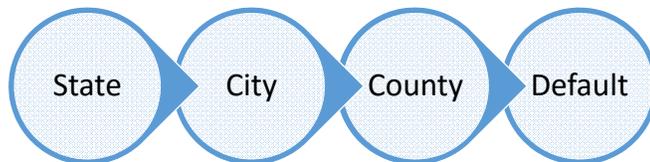
Travel Status



ADOA Rates for Reimbursement



- Lodging—Arizona Current Default Rate \$91
- Meals—Arizona Current Default Rate \$41



- Mileage Rate
 - 44.5 cents per mile

SAAM 5095



Lodging



- To be reimbursed for lodging:
 - Commercial establishment
 - Itemized bill/receipt
 - Lowest available rates
- Reimbursement cannot exceed the lesser of:
 - actual amount paid, or
 - maximum rate plus taxes and required fees, or
 - rate for conference lodging designated in brochure
- Lodging may be shared

SAAM 5030



Lodging



Taxes and other non-discretionary charges may **always** be added to published reimbursement rates when determining the total allowable lodging reimbursement.

Movies ordered from “pay-per-view” and alcoholic beverages from the mini-bar may **never** be included when determining the total allowable lodging reimbursement.

SAAM 5030



Lodging



Charge Types	Amount
Base Rate	\$90.00
Sales Tax	\$10.00
Linen Fee	\$5.00
Total Bill	\$105.00

AZ Default Rate	\$91.00
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Meals & Incidentals (M&I)—General



- Not per diem – **only for actual costs**
- Reimbursements
 - Meals include food, non-alcoholic beverages, tax, tip, and transportation
 - Incidentals include laundry, housekeeping tips, etc.
 - Cannot exceed maximum ADOA rates in SAAM 5095
 - Reduced for meals provided at no added cost
- Meal reimbursements without overnight stay are taxable
- Receipts are not required by ADOA, but check District policy

SAAM 5025



M&I—Summary of Changes Effective 10/1/16



- Overnight trips
 - Day of departure
 - Full day(s) during travel
 - Day of return
- Non-overnight trips
 - Single day reimbursement limit
 - Extended day reimbursement limit

SAAM 5025, SAAM 5095



Overnight Trips



- Day of departure
 - 75% of the full-day M&I reimbursement limit of the destination location
- 100% of rates for full days
- Day of return
 - 75% of the full-day M&I reimbursement limit of the return location
- Meal allocation unnecessary
- Amount of meal provided at no added cost reduces limits

SAAM 5025, SAAM 5095



Overnight Trip Example:

Phoenix to Chicago

Day	Status	Full Day Rate	Percentage	Amount*
Monday	Departure	CHI - \$64.00	75%	\$48.00
Tuesday	Stay	CHI - \$64.00	100%	\$64.00
Wednesday	Stay	CHI - \$64.00	100%	\$64.00
Thursday	Return	PHX - \$49.00	75%	\$36.75
				<u>\$212.75</u>

*Assumes no meals provided and the traveler spent this much or more.



Non-Overnight Trips



- Single day
 - Travel status - 6 hours or more, but less than 12 hours
 - \$13.00 rate
- Extended day
 - Travel status - 12 hours or more
 - \$20.00 rate
- Rates apply
 - Regardless of destination
 - Regardless of times of day
 - Reduced by any meals provided

SAAM 5025



Meals Provided



- Meals provided at no additional cost are not reimbursable
- Examples include:
 - Conferences
 - Airlines or other common carrier
 - Meetings
 - Complimentary with lodging

Meal	Hours
Breakfast	12:01 a.m. – 10:00 a.m.
Lunch	10:01 a.m. – 2:00 p.m.
Dinner	2:01 p.m. – 12:00 a.m.

SAAM 5025, SAAM 5095



Meals Provided



Continental Breakfast

- A continental breakfast or similar repast served at a conference or provided at a lodging establishment at no cost to the traveler constitutes a meal whether or not it contains protein and no reimbursement for breakfast will be allowed when such meals have been provided.

Snack

- A very light snack—consisting of no more than cookies, pastries, candies, coffee, tea, soft drinks, ice cream and/or similar refreshments—provided by the host of meetings or training events does not constitute a meal.

SAAM 5025



Meals Provided—Phoenix to Chicago Example

Updated for changes to State Travel Policy on meals and incidentals (SAAM 5025) effective 12/5/16

Day	Status	Full Day Rate	Percentage	Amount	Meal Provided	Reduce Rate*	Amount Reimbursable (If Spent)
Mon.	Depart.	CHI - \$64.00	75%	\$48.00	No	\$0	\$48
Tues.	Stay	CHI - \$64.00	100%	\$64.00	Yes-Dinner	(\$35)	\$29
Wed.	Stay	CHI - \$64.00	100%	\$64.00	Yes-Lunch	(\$16)	\$48
Thurs.	Return	PHX - \$49.00	75%	\$36.75	Yes-Breakfast	(\$10)	\$26.75

*SAAM 5095 allocates Chicago Full Day Rate of \$64 as Breakfast \$13, Lunch \$16, and Dinner \$35 and Phoenix rate for Breakfast \$10

Conferences



- Is travel to the conference necessary?
- Alternatives considered
 - Bringing the trainer to the district
 - Webinars
- Districts should limit:
 - Cost of travel
 - Personnel attending

SAAM 5040



Conferences



- Lodging cannot exceed the least expensive single room rate
- Meal reimbursements:
 - ✓ Not included in the conference fee
 - ✓ Features a speaker, formal panel discussion, etc.
 - ✓ At the conference location
 - ✓ \$50 or less
- No reimbursement for recreational or social activities

SAAM 5040



Mileage



- Mileage reimbursement rate 44.5 cents/mile
- Actual expenses not reimbursed
- No commuting miles
- State rate may not match federal rate

SAAM 5015



Mileage



- Daily Travel Log
 - Full address of departure & arrival locations
 - Odometer readings, map mileage, or Internet mapping program
- Commuting mileage excluded

SAAM 5015



Travel Claims



- Claims filed timely
 - Recommended within 5 business days after travel
- Dates of travel, including departure and arrival times and locations
- Purpose of travel/benefit to the district
- Amount of each expenditure
- Amounts prepaid or centrally billed should be documented too

SAAM 5055



Travel Claims



Receipts/documentation required for:

- Common carrier expenses
- Lodging (itemized)
- Car Rental (itemized)
- Parking (when receipt is provided)
- Communication expenses
- Conference or meeting brochures
- Other items if required by district policy (such as M&I)

SAAM 5055



Coding—Lodging, M&I, Mileage



Expenditure Object Codes

- 6580 Travel
- 6290 Other Employee Benefits – taxable meal reimbursements

Expenditure Function Codes

- 1000 through 4000

USFR Chart of Accounts



Coding—Conference Registration



Expenditure Object Code

- 6300—Purchased Professional and Technical Services
(6360—*Employee Training and Professional Development Services*)

Expenditure Function Codes

- 2200—Support Services—Instruction (2213—*Instructional Staff Training*)
- 2500—Central Services (2570—*Personnel Services*)

USFR Chart of Accounts



Coding—Student Travel

Expenditure Object Code

- 6890—Miscellaneous Expenditures

Expenditure Function Codes

- 2100—Support Services—Students
 - 2190—*Other Support Services—Students*
- 1000—Instruction



USFR Chart of Accounts



Coding—Student Travel

Object

- 6150—Classified Salaries
 - For employees driving district vehicle/bus
- 6440—Rentals (*6442—Rental of equipment*)
 - Rent a bus for an employee to drive
- 6519—Student Transportation Purchased from Other Sources
 - Payments to other entities (charter buses, airlines, etc.)
- 6626—Unleaded Fuel/6627—Diesel Fuel



Function

- 2700 Student Transportation (*2790—Other Student Transportation*)
 - Student travel-trips to/from school and school activities

USFR Chart of Accounts



Travel Guidance Resources

SAAM—Topic 50 Travel

Section 25 – Meals and Incidentals

Section 30 – Hotels, Motels and Lodging

Section 40 – Conferences, Conventions, & Meetings

Section 95 – Reimbursement Rates

<https://gao.az.gov/publications/saam/saam-page>

Arizona Auditor General

www.azauditor.gov

School District Travel FAQs

USFR VI – I Travel



Questions



Contact us at:

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