

PROCUREMENT AND REIMBURSEMENT OF TRAVEL EXPENSES

PROCEDURE

General provisions

Puget Sound Educational Service Districts' (PSESD) workplace culture encourages engagement, professional growth and development, and personal and agency accountability that ensures compliance with federal, state, and local policies and procedures. These travel policies and procedures are developed to foster engagement, professional growth and development and conduct business related travel economically and at minimum risk for the agency.

PSESD complies with the ADA for all travelers. If extra costs are required to comply with ADA, supporting documentation will remain confidential on file with HR.

This procedure applies to PSESD employees and board members only. Please contact the Early Learning department for assistance with Head Start/ECEAP Policy Council travel processes.

As with any policy or procedure, written documentation, justification, and approval are required for exceptions to any requirements or limitations within this procedure.

A. Travel/non-travel status defined

Employees may be required to perform district business at locations other than their assigned work location. They may be in travel or non-travel status depending on the length of time and distance away from their assigned work location or their home.

An employee's assigned work location is the PSESD location assigned to the position by HR and/or supervisor. The default work location is the Renton office. Contact your supervisor for more information.

1. Travel Status:

Engaged in district-related business at a location more than 50 miles from the employee's home or assigned work location which requires an overnight stay. Also, same-day travel that involves round trip airfare on the same day.

- a. Usually requires lodging, meal per diem, airfare or mileage, and other travel-related expenses to be purchased by the agency or reimbursed to the employee.
 - i. Example: Attending a conference in Spokane for three days.
- b. OFM 50-mile rule: Lodging must be more than 50 miles from the employee's primary workstation or residence, whichever is closer. (See Reference 1 at the end of this document for OFM link)
- c. **See Sections B through J for detailed processes when an employee is in Travel Status.**

2. Non-travel status:

Engaged in district-related business locally.

- a. Normally involves mileage, toll, and parking reimbursement to the employee when they use their personally owned vehicle (POV), or using agency-owned vehicle (no reimbursement).
 - i. Example: Traveling from the Renton office to Staples to buy office supplies.
 - ii. Example: Traveling to multiple sites (PSESD or other organizations) within the greater Seattle metro area during the day/week to provide support services to our customers.
- b. **See Section B and D for the most relevant information for when an employee is in Non-Travel Status. All sections may contain rules and responsibilities applicable to Non-Travel Status and employees are advised to familiarize themselves with the entire procedure.**

B. Roles and Responsibilities

There are multiple roles involved in travel planning and procurement. Depending on the traveler's departmental organization, one person may be responsible for more than one role.

1. Traveler

- a. Read and understand travel policy and procedures
- b. Complete documentation and make arrangements following procedure and timeline
- c. Request pre-approval and understand implications of combined personal/business travel
- d. Provide comprehensive information about trip and plans in a timely manner to support staff to make reservations and complete forms
- e. Compile and keep all itemized receipts (except meals – paid at per diem rate) to submit with P-Card charges via EA or to travel arranger
- f. Submit claims for reimbursement on PSESD approved forms within 30 days of the last day of travel
- g. Confirm who the Travel Arranger and P-Card Reconciler are in your department...it could be you!

2. Travel Approver/Supervisor

- a. Verify that business trip is allowable and necessary
- b. Confirm funding availability before expenses are incurred
- c. Confirm that cost of the trip is reasonable, allowable, and the most economical
- d. Substantiate costs above allowable lodging per diem if any
- e. Understand implications of combined personal/business travel
- f. Document and justify any exemptions and secure approval of ELT member
- g. Ensure that the traveler has read and understands the travel procedures

3. Travel Arranger/Reconciler

- a. Read and understand travel policies, procedures, forms, and timeline
- b. Gather necessary information about event, travel plans, complete paperwork (clarify with traveler and/or supervisor when necessary)
- c. Forward signed and approved Travel Requisition to the Business Office with supporting documentation, when required
- d. Reconcile and submit receipts for P-Card charges as specified in the P-Card manual and reconciliation timeline.
- e. Timely submit Travel Expense Voucher to claim traveler-paid expenses and per diem

4. Business Office

- a. Develop policies and procedures in compliance with OFM, IRS, and other Federal or State requirements
- b. Provide training and guidance on policies and procedures to programs
- c. Review and process TR and TEV for accuracy and compliance
- d. Administer agency wide P-Card program, including Airfare and Travel cards
 - i. Manage card inventory, check out Travel cards to travelers
 - ii. Review all transactions for accuracy and compliance
 - iii. Collect reimbursement to the agency for unapproved purchases
- e. Process employee reimbursements
- f. Keep travel program in compliance for Accountability Audit

C. Planning Travel

1. Travelers must read and understand the roles and responsibilities of travel planning. See Section B.
2. Employees and Board members shall submit claims for reimbursement on PSES D approved forms within 30 days of the last day of travel.
3. **Reimbursement by another organization** If another organization (third party) will be reimbursing the district for travel-related costs. The following steps are required.
 - a. An agreement or purchase order with the third party must be in place prior to incurring travel costs. Include detail for actual or agreed upon expenses to be reimbursed.
 - b. Add the third party's name in the comments section of the Travel Requisition and attach a copy of the agreement/PO.
 - c. Arrange the trip and prepare post-travel documentation as required in this procedure.
 - d. To invoice the third party for travel expenses, submit an Invoice Request Form to the [ar-grants@psesd.org](mailto:grants@psesd.org) detailing the incurred expenses. Include copies of TEV, P-Card receipts, and reimbursement agreement.

4. **Travel Timeline:** All trips should be planned well enough in advance to secure the most economical costs and time-efficient schedule.
 - a. **Registration and Travel Requisition:** If approved, and funding is available, prepare the Travel Requisition and submit it to the Business Office for review. See Section I for instructions on completing the Travel Requisition. Register for the event.
 - b. **Airfare, lodging, and ground transportation:** Book applicable arrangements as soon as possible and at least 30 days in advance.

D. Mileage

Privately-owned vehicles are the standard mode of job-related travel. Mileage costs may be incurred for travel and non-travel status trips depending upon the purpose of the trip.

Travel between home and the employee's official workstation is defined as employee commute miles and is never reimbursable. This includes mileage, bridge, and ferry tolls. Reimbursement for use of private automobile shall not exceed the current Internal Revenue Service (IRS) rate per mile.

Mileage reimbursement is payable to only one of the persons traveling in the same automobile.

Reimbursement of mileage is normally computed from the employee's assigned workstation. When an employee travels directly from home to a location other than their official workstation, employees will only be reimbursed for miles beyond total commute miles, except as noted in the Mileage Chart below.

An employee's assigned work location is the PSESD location assigned to the position by HR and/or supervisor. The default work location is the Renton office. Contact your supervisor for more information.

1. Traveler types and mileage calculations

a. Daily Traveler

Job description requires frequent daily/weekly trips to various locations supported by the district.

Traveler may not have a regular work location with a desk.

- i. E.g., Educational/Instructional coaches, district consultants (not vendors), home visitors
- ii. Reimbursable mileage is calculated by deducting the first and last trip of the day from the daily miles.

b. Regular Traveler

Primarily works in the same location each day/week. May telework some days. **Most district employees fall into this category for non-travel mileage purposes.**

- i. Reimbursable mileage is calculated by deducting commute miles (home to/from workstation) from the daily miles
- ii. The same calculation is used for teleworking days.

c. Special Traveler

Daily or Regular traveler makes a special trip (infrequent) to a non-district location for an event not sponsored by the district. The location/purpose/event is not part of the employee's regular duties. Generally, the employee does not travel to their workstation before or after the event.

- i. Attending (not presenting) a workshop or training session.
- ii. Special Assignment: non-regular location; rare, unique, and temporary. E.g., presenting at a non-agency workshop or training.
- iii. Reimbursable mileage is all miles to/from home and training location (IRS Training Travel).

MILEAGE CHART See 6213P Travel Expenses Procedure, Section D			
Traveler type	Mileage Calculation		
	Deduct first and last	Deduct Commute miles	No deduction, full reimbursement
Daily Traveler (Coach, consultant, home visitors)	X		
Regular Traveler (telecommuter, in office)		X	
Special Event Traveler: Workshop/Training, (non-agency sponsor/location) Special Assignment (non-regular place, rare, unique, temporary)			X
Travel Status (overnight, see TEV)			X

E. Travel Expenses

Expenses necessary to the individual's job-related activities while traveling are allowable in accordance with this procedure.

1. Eligible expenses

Typical travel expenses are listed below. Not all trips include every eligible expense.

- a. Registration or participation fees for attendance at conventions, conferences, and official meetings.
- b. Official travel by railroad, airline, bus, rental car, or private automobile to/from the event location.
- c. Lodging at the event location for the minimum required nights to conduct business and accommodate reasonable transportation schedules.
- d. Taxi fare, rental car (and fuel for rental car), parking fees, and ferry and bridge tolls.
- e. Tips and gratuities for non-meal services up to 15% of service (not including tax).
- f. Per diem for meals not otherwise provided by the event. Deduct provided meals from the per diem

calculation.

- g. Rental of additional meeting room to transact official business.
- h. Actual travel expenses of School Board members pursuant to RCW 28A.310.160.

2. Ineligible expenses

The following travel expenses are considered personal costs and are not essential to the transaction of official district business. These costs are the sole responsibility of the traveler.

- a. Laundry, valet service, entertainment expenses (including in-room amenities).
- b. Taxi fares, car rental or other transportation costs to places of entertainment and other non-business locations. For example, costs to another restaurant when a restaurant is on premises or within walking distance of the lodging facility.
- c. Fuel and other costs for a personal vehicle.
- d. Costs of personal trip insurance and medical and hospital services.
- e. Additional cost of changing travel arrangements due to employee negligence or convenience.
- f. Additional cost for family and friend accompanying employee.

F. Procurement Card vs. Reimbursement

******NOTE: Effective November 1, 2022, Airline cards will be converted to Travel cards and Travel cards will be allowed to purchase airfare. The following sections are written to that effect. From now through October 31, only Airfare cards may purchase airfare and only airfare. ******

Most travel related costs are paid with the procurement card (P-Card or T-Card). A P-Card is a general use card with the cardholder's name imprinted on it. A Travel Card (T-Card) is specifically for eligible, approved travel expenses and has a department name, or "Travel" imprinted on it. Advanced travel funds are not provided to employees because procurement cards are available to travelers. Some travel expenses, such as meal per diem and mileage, can only be paid through reimbursement to the employee after the trip is completed.

All charges (P-Card, T-Card, or reimbursement) require valid receipts. Ineligible or unauthorized procurement card charges are the responsibility of the cardholder and must be repaid to the district immediately. Ineligible or unauthorized travel expenses paid with personal funds will not be reimbursed.

Valid receipt contains purchase date, vendor name and contact details, itemized list of purchase, and total cost. Valid receipt formats are scanned paper, screenshot, email, and PDF.

1. P-Card/T-Card (collectively "P-Cards")

See the P-Card manual on the Business Office website for additional information about authorized use of procurement cards. **P-Cards may not be used to purchase meals, fuel for personal vehicles, or personal expenses while travelling (entertainment, airline seat upgrades, etc.).** Unapproved travel expenses on the procurement card are the responsibility of the card holder and must be repaid to the agency immediately.

a. Card types

- i. **Travel card:** pays for airfare, event fees, lodging, rental cars, fuel for rental cars, baggage fees, and

non-personal travel expenses. This card is for travelers without their own named P-Card. One is assigned to each department (formerly Airline card) and additional cards may be checked out from the Business Office.

- ii. **Named card:** card with the employee's name printed on it. Used to pay most of the same expenses as a Travel Card. Cannot pay for airfare.

2. Reimbursed to Traveler

Travelers will be reimbursed for valid travel expenses purchased with personal funds. Employees may choose to pay for any or all travel-related expenses and be reimbursed for district expenses after completion of the trip.

Some expenses can only be reimbursed after the trip is complete.

- Meal per diem (receipts not required)
- Airfare for combined personal/business travel
- Parking, tolls, and taxi/Uber fees
- Mileage for the business portion of personal vehicle use
- Miscellaneous travel expenses incurred during travel, subject to approval by the Business Office.
- School Board members only: Actual travel expenses of School Board members pursuant to RCW 28A.310.160.

G. Combined Personal/Business Travel

The agency is responsible for travel expenses related to agency business purposes only. Additional costs for extended stays or traveler convenience are the sole responsibility of the traveler. The P-Card may not be used for any personal travel expenses.

1. Personal/Business trip combinations may be approved if all the following conditions are met:
 - a. The primary purpose of the trip is official agency business.
 - b. The traveler's supervisor approves of the extended trip.
 - c. The traveler uses accrued leave for personal part of the trip.
 - d. The traveler is prohibited from charging personal travel costs to the agency P-Card.
 - e. The traveler submits an airfare comparison of the most direct and economical route for the business portion only and the anticipated route that includes the personal travel. Contact your Travel Arranger for assistance preparing the cost comparisons.
 - i. Failure to submit both airfare estimates with the TEV may result in a reduced airfare reimbursement.
 - f. The traveler understands that they are required to purchase the airfare for combined trips and will be reimbursed for the business portion of the airfare after the trip is completed.
 - g. Any business-related expenses paid by the traveler will be reimbursed after the completion of the trip.
2. Travelers will be allotted one travel day (either first or last day) in a combined personal/travel trip.

H. Changes to travel itineraries

Travel plans and itineraries may need to be altered for discretionary or involuntary circumstances. CC the Business Office on all approved travel changes.

1. Discretionary changes

The traveler must obtain approval from their supervisor and notify the Travel Arranger before making changes to their travel plans. The traveler is responsible for all additional travel costs. Discretionary changes may include, but are not limited to, adding additional days to their stay, changes due to personal preference, convenience, or negligence. Discretionary changes constitute a combined personal/business trip. See Section G above for additional traveler responsibilities.

2. Unexpected changes

The traveler must notify their supervisor and Travel Arranger as soon as reasonably possible (i.e., within 24 hours) when emergency or unforeseen changes occur. The district may be responsible for additional travel costs due to involuntary changes to the itinerary. Efforts should be made to substitute another traveler on the trip whenever possible.

Unexpected changes include:

- Severe illness or injury of the employee or family member
- Death of an employee's family member
- Inclement weather
- Changes made by service providers (cancelled/rescheduled flights, overbooked lodging)
- Other situations not under the employee's control

Employees are expected to follow their itinerary as purchased and plan accordingly (TSA wait times, etc.). Unexpected changes do not include poor planning/time management, or other manageable circumstances under traveler control that causes the traveler to miss a flight or otherwise incur additional travel expenses.

I. Travel Forms

Travel forms are the official record of the trip and associated costs. Forms must be complete and signed before they are valid.

1. 6213T – Travel Requisition (TR)

The TR is required for all overnight trips and same-day trips that include air travel. The form is an estimate of the total cost of the trip which is required to verify available funds. The TR is the first of two forms required for travel.

Form requirements:

- a. Must have all required fields complete, appropriate approval signatures, and any required supporting documentation attached before being submitted to the Business Office for review.
- b. Submit the completed TR to the Business Office within two weeks of incurring the first travel charge

(event registration, airfare, lodging).

- c. To ensure economical pricing, book travel arrangements as soon as possible after trip is approved by supervisor/budget authority or at least 30 days prior to the first day of travel whenever possible.
- d. A copy of the approved TR must be submitted as a supporting document to each itemized receipt for P-Card purchases related to the trip.

2. 6213V – Travel Expense Voucher (TEV)

The TEV is the second of two travel forms. It is prepared after a trip is completed and includes the claim for reimbursement of business travel expenses paid by the traveler with personal funds.

Form requirements:

- **Must be submitted for reimbursement within 30 days of the last day of travel.**
- Must have valid receipts for every eligible travel expense and a copy of the TR for the trip.
 - Meals and mileage are reimbursed at per diem and IRS rates, respectively, and do not require receipts.
- Must include all claimed reimbursement amounts. Unclaimed expenses will not be reimbursed. Complete per diem and mileage calculations.
- Incomplete forms will be returned to the sender.

J. Procuring Travel

1. Transportation

Consider the following elements when considering airfare verses ground transportation to a location.

- Cost effectiveness
- Time efficiency
- Risk assessment

a. Airfare

Once the TR has been approved by your supervisor, proceed with purchasing airfare with a T-Card. Contact your department's Travel Arranger to access the T-Card. Trip insurance is not allowed. Airfare should be book as far in advance as possible preferably a minimum of 30 days prior to departure.

If an employee has approval to combine personal travel with business travel, refer to Section G above.

All airfare tickets shall be purchased as

- i. **Coach Class, not First, Business, or Premium.** If no coach seats are available at the time of airfare purchase, Capture a screenshot of the airplane seating chart displaying only additional fare seating availability. Submit the screenshot with the TR.
 1. Travelers may choose to purchase seat upgrades with personal funds in a transaction separate from the initial purchase of the airfare.

2. Travelers with approved applicable ADA accommodations on file may purchase seat upgrades at the time of airfare purchase. Note that the ADA form is on file with HR on the TR/TEV.
 - ii. **Non-refundable** unless an exception is approved by the department ELT member.
 - iii. **Without trip insurance.** The agency maintains their own travel insurance.

See Section H for instructions on managing a canceled trip.

b. Rental Cars

Rental cars may be procured for some travel situations where it is not practical to use a personal vehicle or commercial carriers. Contact your Travel Arranger with questions.

Book approved rental cars through the state contract with Enterprise Rent-A-Car. No personal travel is allowed when using the Enterprise State Contract. Our auto insurance coverage through WSRMP covers rental cars. Do not purchase additional insurance through the rental company.

Enterprise Rent-A-Car: 800-847-3722

In state: Rental cars may be procured if the location of the event and lodging do not require air travel.

Out of state: Rental cars may be procured if deemed necessary.

If it is a combined personal/business trip and one of the eligible situations apply, the traveler books the car through a personal account (do not use Enterprise state contract), pays for the rental car with personal funds, and may claim reimbursement for the business usage on their TEV after the trip is complete.

2. Lodging

The purchase or reimbursement for lodging expenses is subject to maximum allowable per diem rate established by the federal General Services Administration (GSA, <https://www.gsa.gov/travel/plan-book/per-diem-rates>). Applicable taxes and fees are in addition to the lodging allowance. Employees are encouraged to request the government/conference rate if available. The P-Card (named card, travel card) is the preferred method of payment for lodging expenses. Personal lodging charges (extra days, incidentals, etc.) must be paid with a personal credit card. Original itemized receipts are required for P-Card and T-Card reconciliation.

Lodging is only allowed for trips that are more than 50 miles from employee's primary workstation and/or residence, whichever is the shortest distance. (See 50-mile rule with exceptions: www.ofm.wa.gov/policy/10.30.htm#10.30.30.b). The Superintendent may approve exceptions to the rule for Board and ELT members for group events.

- a. Lodging expenses incurred while in official travel status may be incurred up to twice the lodging per diem amount if one the following exceptions apply. Note the exception on your Travel Requisition.
 - i. Cost in the area is escalated for a brief period during special events or disasters.
 - ii. When lodging accommodations are not available at or below the maximum lodging amount and savings achieved from occupying less expensive lodging will be canceled out by increased transportation and other costs.
 - iii. When the traveler is expected to have business interactions in addition to regular scheduled

events and it is most advantageous for the agency to authorize the traveler to stay at the lodging facility for the event.

- b. Lodging expenses that exceed twice the lodging per diem amount require an individual justification as to why the cost is necessary and reasonable. The justification must be approved by ELT member prior to incurring the expense.
 - i. Lodging expenses incurred that exceed twice the lodging per diem amount without justification and pre-approval will be authorized at a maximum of 200% of lodging per diem.
 - ii. Lodging expenses purchased with a P-Card that exceed the 200% will be billed to the traveler. Unapproved lodging expenses on the P-card are the responsibility of the card holder and must be repaid to the agency immediately.
- c. Lodging may only be purchased from commercial lodging facilities (hotels/motels). Airbnb, VRBO, and similar options are not considered commercial facilities for agency business purposes.

3. Meals

The district reimburses allowable meals through meal per diem rates set by GSA. Do not charge meals to the P-Card or to hotel/motel rooms. Review the Meals procedure on the Business Office website, Accounts Payable page (scroll down half way through Procedure section for MWM procedure: [AP Procedures](#))

The agency authorizes per diem for the cost of meals for inter-agency meetings or intra-agency meetings subject to the following:

- a. Such reimbursement may only be made where the meals are scheduled as an integral part of an official proceeding or program related to agency business and the employee's job responsibility; and
- b. The actual cost, not to exceed the per meal limits as established by GSA rates, may be reimbursed if the purpose of the meeting is expressly documented on the travel reimbursement form.

Same day travel - Reimbursement is to occur only if travel hours exceed three hours above the employee's regularly scheduled working hours. Per diem claimed for single day travel is a taxable fringe benefit.

Employees must be in travel status for the entire agency-determined meal period(s) to collect per diem for the meal(s)

Breakfast	6:00 a.m. – 8:00 a.m.
Lunch	11:00 a.m. – 1:00 p.m.
Dinner	5:30 p.m.– 7:30 p.m.

For overnight travel assignments, per diem will be paid at the rate in effect for the area where the traveler stops for sleep. The last day of travel (return day) continues to be the rate for the location where the traveler last stopped for sleep. See GSA first and last day of travel rates.

Meal per diem will not be reduced for continental breakfasts which may be served in the hotel or by business event.

Meals included in the registration and provided by the conference will not be reimbursed. Record meals provided by the business event on the TEV.

Meal per diem includes the cost of the meal, any incidental, any applicable sales tax, fees and gratuity.

References

1. OFM 50-mile rule, www.ofm.wa.gov/policy/10.30.htm#10.30.30.b

Revised: August 1987

Revised: April 1992

Revised: August 1993

Revised: July 2002

Revised: September 2010

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