

## Grants Management Guidance 2015-003

**SUBJECT: Travel**

**DATE ISSUED: July 16, 2015**

*Revised: 8/29/2019 (Formatting Only)*

The purpose of this guidance is to provide assistance on how to properly handle travel expenses that crosses fiscal years.

According to 34 CFR 76.707(f) -Travel is obligated when it is taken.

**§76.707 When obligations are made.**

The following table shows when a State or a subgrantee makes obligations for various kinds of property and services.

If the obligation is for—	The obligation is made—
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
<b>(f) Travel</b>	<b>When the travel is taken.</b>
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E—Cost Principles	On the first day of the grant or subgrant performance period.

Typically, travel is charged to a grant when it is actually taken within the same fiscal year; however, there is an exception.

**EXCEPTION:** Some travel expenditures in connection with conferences or training projects (i.e. registration, hotel and flight) can cross over fiscal years. You may need to pay some conference expenses in one fiscal year, but the conference does not take place until the next fiscal year. Since paying registration and flight accommodations early often results in discounted prices and can be considered cost beneficial to the grant, this may be allowed. When this situation occurs, please contact your ODE Federal program consultant for approval. In summary, you may have expenditures relating to travel in a future fiscal year (i.e. 2015) paid with the previous year funds (i.e. 2014).

For general questions please email to: [Grants.Management@education.ohio.gov](mailto:Grants.Management@education.ohio.gov)

**Frequently Asked Question:**

*I would like to pay registration for a conference by June 30, 2014 (FY14). The conference will not take place until July 15, 2014 (FY15). The employee attending the conference will be driving their personal vehicle to the conference site. Can I open a purchase order under my FY14 grant to cover the registration and travel expenses? I would pay the registration by June 30<sup>th</sup> (to guarantee a seat and obtain the discounted price) and pay the travel expense in July, during the FY14 grant liquidation period.*

With program office approval, the registration can be paid with FY14 funds. However, the travel would need to be paid with FY15 funds. Travel is obligated when it is taken (FY15). Since there would be no cost benefit, the travel cannot be charged to the FY14 grant.