

Travel Process Overview:

Department/Administrator:

- 1) Be familiar with state and University travel policies and regulations ([BPPM Travel 95.00](#)).
- 2) Ensure that the travel plan is the most economical and advantageous to the state.
- 3) Establish an effective system for management and control over travel-related costs.
- 4) Understand the funding source and any associated restrictions on allowable expenses.
- 5) Ensure travelers are acquiring prior authorization for all travel, with written documentation on file as required per [BPPM 95.05](#). Individual departments may require written approval for all travel.
- 6) Ensure travelers are not treated differently under like travel circumstances.
- 7) Ensure that any travel costs incurred are:
 - o Directly work related,
 - o Obtained at the most economical price, and
 - o Both critical and necessary for state business.
- 8) Exercise prudent judgment in approving travel-related costs.

Traveler:

- 1) Be familiar with state and University travel policies and regulations ([BPPM Travel 95.00](#)). Check with your department for additional travel requirements.
- 2) Exercise prudent judgement in making travel arrangements and incurring travel related expenses. Excess costs, circuitous routes, delays, or luxury accommodations unnecessary or unjustified in the performance of official state business travel are not acceptable.
- 3) Pay for any additional expenses incurred for personal preference or convenience.
- 4) Return as promptly as possible to either the official station or official residence once business is completed.
- 5) Obtain prior authorization as required per [BPPM 95.05](#). Individual departments may require written approval for all travel.
- 6) Prepare the [Travel Expense Voucher](#) and provide receipts and documentation timely upon returning from the trip.

Pre-Trip:

All travel done for official WSU business requires prior approval. Written documentation is required for the following:

- All nonemployee travel (i.e. student, speaker, applicant);
- Requesting a travel advance;
- Paying conference registration fees directly to the vendor;
- Out of state/country travel;
- If an exception to the policy is requested;
- If privately-owned, rented, or chartered aircraft will be used; or
- If travel is partially or entirely supported by funds not administered by the WSU Controller's Office.

The authorization to travel needs to incorporate an approved budget, with mutual understanding between the administrator and traveler of anticipated reimbursable expenses. Just because a traveler incurs expenses while traveling, even allowable expenses, does not mean they are entitled to reimbursement if they were not authorized or deemed reasonable and necessary during an audit.

Booking Travel:

WSU has decentralized booking for travel. Departments/travelers may book through a travel agency, directly with a vendor, or an online agency. Each type of expense has various methods of payment that can be utilized, with the state charge card system being the preferred when available.

Methods of Payment:

- Central Travel Account (corporate backed) is the preferred method of payment for air, rail, and bus fare.
- Purchasing Card (corporate backed) is the preferred method of payment for conference registration fees and non-employee travel expenses.
- Corporate Travel Card (personal liability) is available for all travel related expenses.
 - Note: If a Corporate Travel Card is used it is the employee's responsibility to pay off the statement balance when it is due. The expenses cannot be reimbursed until after the trip has taken place and they are accounted for on a TEV.
- Direct to vendor with payments routed through either Accounts Payable or Travel Services.
- Personal resources for all travel related expenses.
 - Note: If personal resources are used the expenses cannot be reimbursed until after the trip has taken place and they are accounted for on a TEV.

Travel Advances (BPPM 95.05):

WSU can provide a traveler with a travel advance to help defray reimbursable travel expenses they will incur while on official business. In order to be eligible for the advance the traveler must be a WSU employee, in travel status for more than 14 days, and have no outstanding advances in accounting. The advance will not be issued more than 14 days prior to the trip start date.

Travel advances are cleared with actual expenses claimed on a TEV after the trip. If the advance was for more than the expenses the traveler must write a check to WSU to recover the expense. Any portion of an advance that is not cleared within 120 days after the trip end date will be taxed as additional income per the IRS regulation.

During Travel:

Travel status begins when the traveler leaves his or her official station or official residence on their way to a temporary duty station and ends upon the return to either location. Both times need to be tracked for reporting on the TEV.

While traveling on official business travelers are required to track their travel related expenses and retain all required receipts for reimbursement. Per IRS regulations, a TEV must be submitted within 60 days of the trip end date to avoid taxation of the expenses. Travelers may be reimbursed for the following types of expenses incurred:

- **Lodging** - The actual cost of lodging up to a specified maximum. Original receipts are required regardless of amount.
- **Meals** - Allowable rate for meal reimbursement. If actual cost is used an itemized receipt is required and will be capped at the per diem for the location and time.
- **Transportation** - Costs of necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. Original receipts are required regardless of amount.
- **Miscellaneous travel expenses** - Other expenses essential to the transaction of official state business are reimbursable to the traveler. Any miscellaneous expenses in excess of \$50 must be submitted with original receipts.

Personal expenses and those not essential to the transaction of official state business are not reimbursable. During the audit process additional information may be requested in order to determine whether an expense can be reimbursed.

Post-Trip:

Preparing the TEV:

Upon returning from a trip, the traveler has the following responsibilities for completing the TEV and certifying travel expenses:

- Prepare the Travel Expense Voucher, providing the level of detail requested on the form.
 - Per the IRS this needs to be done within 60 days of the trip end date in order to meet the accountable plan and not be taxable.
- In the "PURPOSE OF TRIP" column, describe the purpose or accomplishments of the trip in enough detail to document that the travel was essential to carry out the necessary work of the agency.
- For paper vouchers, original receipts and documentation are required by WSU and state policies. Electronic vouchers retain electronic copies of receipts as the official record.
- Route the TEV to the appropriate authorized individuals and then to Travel Services for processing.

Processing the TEV:

Travel Services reviews each TEV for compliance with WSU and State policies. They will reach out on issues with improperly filled out TEVs, or if they need justification or further clarification on any expenses. Per the state policy, reimbursement is to be processed within 10 business days of receiving a properly filled out TEV. Reimbursement is done either via check, direct deposit, or wires for international deposits. All taxable expenses are submitted to Payroll to be included on the employee's next paycheck.

