Travel Payments From Third Parties

POLICY

University personnel are responsible for approving, documenting, and accounting for official WSU-related travel supported by third parties.

State Requirements

The University is required to establish and maintain a positive system of control over all WSU-related travel, including travel supported by third parties. (SAAM 10.20.60)

Determination

A third party is an entity or individual other than WSU. Third-party travel for purposes of this policy includes travel that meets the following requirements:

- The traveler is traveling in his or her official University capacity on official University business.
- The traveler’s supervisor agrees that the travel is official University travel. The supervisor approves a Travel Authority that sets forth the travel arrangements indicating the respective portions of the travel supported by the third party and the University (see Approval).

NOTE: Official travel supported by sponsored accounts managed through the University accounting system is not considered third-party travel for purposes of this policy.

Double Payment

A traveler may not receive and keep payments or reimbursement from both the University and a third party for the same travel expense. Likewise, a traveler may not receive and keep reimbursement payment for a travel expense previously paid by the University.

Reimbursement Limits

For travel supported by third parties, travelers are not to be reimbursed for more than the actual expenses of travel except for meals which can be reimbursed on an allowance basis as listed in BPPM 95.19. (SAAM 10.20.60)

Honoraria

Often a third party pays an honorarium in addition to trip expenses. A faculty member may accept an honorarium in accordance with applicable provisions of the Faculty Manual.

NOTE: This section is not intended to govern honoraria. All employees must comply with state law, including RCW 42.52, the Ethics in Public Service Act, regarding honoraria and outside compensation.

APPROVAL

Official University travel paid for in part or in whole by a third party must be approved in advance by the traveler's supervisor on a Travel Authority (BPPM 95.05).

Indicate all travel payment arrangements on the TA. Indicate exactly which costs are to be supported by the third party. Indicate the name of the third party.
Travel Payments From Third Parties

**ACCOUNTING FOR TRAVEL**

Whenever a third party pays for all or part of travel expenses, the traveler must complete and submit a Travel Expense Voucher (TEV) to account for all portions of the travel (BPPM 95.20). The traveler indicates payment arrangements, (i.e., how paid, name of third party, and the payment amount) under **Travel Details**.

**Payment/Reimbursement**

When permitted by practices and regulations of the third party, the third party should directly pay the vendor or directly reimburse the University for travel expenses incurred by a University traveler. Direct reimbursement to the traveler is acceptable if the third party’s practices do not provide for direct payment to vendors or the University.

**Payment to Vendor**

If the third party pays the vendor directly, the traveler indicates the payment arrangement on the approving Travel Authority. The payment arrangement is also to be indicated under **Travel Details** on the Travel Expense Voucher (see Figure 2).

If there is no direct reimbursement to the University or the traveler, the traveler submits a TEV with minimal information (see Figure 1).

**Reimbursement To the University**

If the third party reimburses the University for the travel, the traveler submits a Travel Expense Voucher to request reimbursement from a University account.

**Deposit Check**

The department deposits the check from the third party with the Controller’s Office. See deposit procedures in BPPM 30.53. The department references the payment request number on the Cash Deposit Report. The Controller’s Office deposits the amount as a recovery of the original expenditure.

**Honorarium**

If a payment to the University includes an honorarium, the department deposits the honorarium portion in a discretionary account. The administrator of the discretionary account may authorize payment of the honorarium to the traveler. An honorarium payment to a faculty member must be consistent with requirements of the Faculty Manual. See also BPPM 70.33.

**Reimbursement to the Traveler**

If the third party reimburses the traveler directly, the traveler submits a copy of the check or remittance advice from the third party with the Travel Expense Voucher.
Travel Payments From Third Parties

**Overpayments**
If the third-party payment exceeds travel expenses, the department deposits the amount of the overpayment into a discretionary account or other account established for receiving revenue.

**Payment to Traveler and No WSU Support**
If the University did not support any travel expenditures and the third party directly pays the traveler for travel expenses and the payment exceeds incurred travel expenses reported on the TEV, the traveler submits a check for the overpayment to the department. The department deposits the overpayment into a discretionary account or other account established for receiving revenue. The traveler notes the details of the overpayment deposit on the TEV prepared to account for the travel.

**REVIEW**
All official University travel supported by third parties is subject to review by appropriate University officials and auditors.
Travel Payments From Third Parties

Example: This faculty member spoke at a meeting of a professional association. The third party purchased airline tickets and provided the meal. No payment was made to WSU.

<table>
<thead>
<tr>
<th>Trip Information</th>
<th>Food and Lodging</th>
<th>Automobile</th>
<th>TOTAL PER DAY</th>
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**Claimant Name:** Tim Thomas, Assoc. Professor

**Mailing Address:** 1234 5th Street, Pullman, WA 99163

**Purpose of Trips:**

- Speaking at Professional Engineering Assoc. meeting.

**Preparer’s Name:** Agnes Jones

**Preparer’s Phone:** 335-2345

**Preparer’s E-mail:** jonesa@wsu.edu

**Travel Details:**

- Airline tickets purchased by Professional Engineering Assoc.
  - Lunch provided by Association

**Account Code:**

- Check if any supporting budget is in programs 11-14.

**Certification and Approval:**

- I certify, under penalty of perjury, that the travel listed above was official University business and that expenses listed were appropriate in the conduct of this business. The most economical means available were used to accomplish this business unless personal safety would have been compromised. Other than as described above, I have not received nor will I receive other reimbursement for these expenses.

**Other Expenses:**

- Attach Required Receipts

**Total Travel Expense:** $161.00

**Controller’s Office Use Only:**

- Check if the claimant is not a U.S. citizen and enter visa type.

**Receivables:**

- Check if additional signatures are required.

**WSU is requiring that non-WSU individuals requesting nontravel payment from WSU disclose social security number or employer ID number (EIN) pursuant to Section 6109 of the Internal Revenue Code. When required, WSU will use disclosed social security numbers for IRS reporting purposes only.**
Travel Payments From Third Parties

Example: This administrator attended a professional meeting. All expenses were paid by the association.

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**TRAVEL EXPENSE VOUCHER**

WASHINGTON STATE UNIVERSITY  
PULLMAN, WA 99164-1025

**PURPOSE OF TRIPS (S):**

Attend national meeting of the Administrators’ Retirement Association (ARA in New York City, NY)

**PREPARER'S NAME:**

Agnes Jones

**OFFICIAL STATION:**

Pullman

**PREPARER & WSU:**

Jonesa@wsu.edu 353-2345

**EXPENSE AUTHORITY:**

Check if the claimant is not a U.S. citizen and enter visa type.

I claim the exception to the maximum lodging amount and certify that the following exception condition per BPPM 95.06 exists:

* Specified meals and lodging were provided by ARA.

All expenses are to be reimbursed by ARA, payable to WSU.

**ACCOUNT CODE:**

001 01 999 2599 5000 04

**CERTIFICATION AND APPROVAL:**

I certify, under penalty of perjury, that the travel listed above was official University business and that expenses listed were appropriate in the conduct of this business. The most economical means available were used to accomplish this business unless personal safety would have been compromised. Other than as described above, I have not received nor will I receive other reimbursement for these expenses.

**TOTAL TRAVEL EXPENSE:**

181.00

**NO OTHER EXPENSES**

**TOTAL DUE:**

181.00

*WSU is requiring that non-WSU individuals requesting nontravel payment from WSU disclose social security number or employer ID number (EIN) pursuant to Section 6109 of the Internal Revenue Code. When required, WSU will use disclosed social security numbers for IRS reporting purposes only.*