



10.80 Travel Expense Claims, Payments, Reimbursements and Advances

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10.80.10 What is the purpose of the Travel Expense Voucher?

Jan. 1, 2000

The Travel Expense Voucher (form [A20-A](#) or [A20-2A](#)) is used to:

- Document the authorization for travel within the state of Washington.
- Document the approval of travel related expenses for all travel.

10.80.20 What are the traveler's responsibilities in completing the Travel Expense Voucher?

July 1, 2014

The [traveler](#) has the following responsibilities for completing the Travel Expense Voucher and certifying travel expenses:

1. Prepare the Travel Expense Voucher, providing the level of detail requested on the form.
2. 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.



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3. For manually prepared vouchers, attach receipts and documentation required by agency policy and this chapter. (Refer to [Subsection 10.80.40](#)). For electronically prepared and submitted vouchers, reference the agency file location for all receipts. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments.
4. Submit the travel voucher to the person authorized to approve travel in accordance with agency policy and the requirements of this section.

10.80.30 What are the agency responsibilities in reviewing and paying the Travel Expense Voucher costs?

Oct. 1, 2001

10.80.30.a Agency Head or Designee

Reviews and approves the voucher.

10.80.30.b Agency Fiscal Office

Process the payment to the employee no later than ten (10) work days after receipt of the **properly completed** Travel Expense Voucher.

10.80.30.c Agency's Chief Fiscal Officer Must Approve Travel of Agency Head

An agency head is to be reimbursed for travel expenditures only after the agency head and the agency's chief fiscal officer have personally approved the agency head's Travel Expense Voucher certifying that the agency head's travel is in compliance with state travel policy. The chief fiscal officer's immediate assistant may approve the voucher in place of the chief fiscal officer in those emergency situations when the chief fiscal officer is not available. The chief fiscal officer's approval does not relieve any responsibility from the agency head for wrongdoing relating to travel reimbursement.

10.80.40 Receipts and documentation required in support of Travel Expense Vouchers

Jan. 1, 2015

10.80.40.a

Original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments, for the following items are required to accompany the Travel Expense Voucher or have the agency file location referenced:

1. Lodging at a commercial facility (except for daily per diem payments made to members of Boards, Commissions, or Committees). ([Section 10.70](#))
2. The actual cost of laundry and/or dry cleaning expenses for travelers in continuous travel status for five (5) or more days. Use of a coin operated Laundromat is allowable. If a receipt for a coin



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operated Laundromat is not available, the traveler may claim actual expenses up to \$50 on the "Detail of Other Expense" portion of the Travel Expense Voucher. (Refer to [Subsection 10.60.10](#))

3. Allowable miscellaneous expenditures (refer to [Section 10.60](#)) for amounts in excess of \$50, per item per day, plus any applicable tax. However, the following items do not require receipts, regardless of the amount:
 - Day parking fees.
 - Transit fares, ferry fares, bridge and road tolls.
 - Taxi, shuttle, and limousine fares when necessary and on official state business.
 - Telephone calls where it is necessary to use a coin box telephone or where the telephone call cannot be charged to the traveler's office telephone extension.
4. Meal receipts when required by agency policy.
5. Gas when purchased for rental cars and the actual expense is in excess of \$50.

10.80.40.b

The following documentation should be completed on the Travel Expense Voucher where applicable:

1. When lodging or meals are being reimbursed, the exact time, including **A.M. or P.M.** designation of departure and return.
2. When two or more travelers are traveling together in one motor vehicle, each traveler is to indicate this fact by identifying, on the expense voucher, the person(s) accompanying the traveler and the travel destination of each.

10.80.50 Miscellaneous supplies exceeding \$50 should not be included on the Travel Expense Voucher

Jan. 1, 2000

The expense voucher is not to include expenses for supplies exceeding \$50, plus applicable tax. Such items are to be purchased in accordance with prescribed state purchasing requirements and taken along on the trip.

10.80.55 Paying vendors directly for travel costs

July 1, 2000

Pursuant to [RCW 43.03.065](#):



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Written approval of the agency head or authorized designee must be obtained prior to authorizing direct billing of the traveler's meal and lodging expenses to the agency and direct payment to the vendor by the agency.

Any payments made in accordance with this subsection are to be supported, at a minimum, by documents consisting of:

- A copy of the agreement (e.g., a field order, etc.) entered into between the vendor and the agency setting forth the services to be rendered by the vendor and the charges thereof;
- A list of the state officials, state employees, and other attendees for whom such goods and services were provided and the dates they were provided, and
- A vendor billing in sufficient detail to ensure that payments are made in conformance with the written agreement between the parties.

Payments to vendors for travel expenses are not to result in a cost to the state in excess of what would be payable by way of reimbursement to the individuals involved.

Each agency is required to institute procedures that will ensure that any payments made under this subsection are reasonable, accurate, and necessary for the conduct of the agency's business.

10.80.60 Travel expense advances

June 1, 2018

10.80.60.a Purpose

An agency may make a travel expense advance to defray some costs the traveler may incur while traveling on official state business away from the official station or residence.

10.80.60.b Limitations and requirements:

1. [RCW 43.03.150](#) limits travel advances to elective or appointive officials and employees.
2. The advance is to cover a period not to exceed 90 days.
3. The traveler receives the advance no more than 30 days before the start of travel.
4. Travel advances are prohibited:
 - For use of privately owned vehicles. ([RCW 43.03.170](#))
 - For the purchase of commercial airfares. ([RCW 43.03.170](#) and [43.03.190](#) through [43.03.200](#)).
5. The elective or appointive official or employee must expend the travel advance only to defray necessary reimbursable costs while performing official duties.



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6. No travel advance shall be considered for any purpose as a loan to an elective or appointive official or employee, and any unauthorized disbursement of a travel advance is to be considered as a misappropriation of state monies by the officer or employee.
7. Agencies are to establish written policies prescribing a reasonable amount for which such advances may be written. ([RCW 43.03.150](#) and [43.03.170](#)).

10.80.60.c How to Obtain Travel Expense Advances

The traveler is to submit a [Travel Authorization form \(A40-A\)](#) or agency equivalent) to the supervisor. The supervisor is to review and approve the proposed travel, and forward the Travel Authorization form to the agency head or designee. Upon approval of the advance, the agency fiscal office is to process the document for payment and present the traveler with a check or warrant.

10.80.60.d Submitting and Accounting for Travel Advances

- The traveler shall submit a fully itemized Travel Expense Voucher on or before the tenth day following the month in which the authorized travel period ended. The traveler must fully justify the expenditure of any portion of the advance for legally reimbursable items on behalf of the state.
- The traveler shall return any portion of the travel advance not expended to the agency at the close of the authorized travel period. The traveler is to submit the payment with a properly completed Travel Expense Voucher and may make the payment by check, or similar instrument, payable to the agency. ([RCW 43.03.180](#)).
- If the travel advance is less than or equal to the travel expenses incurred, the traveler is to submit a properly completed Travel Expense Voucher on or before the tenth day following the month in which the authorized travel period ended. The expense voucher is to contain an itemization of expenditures and is to indicate the net amount, if any, due the traveler. The agency is to process the expense voucher in accordance with [Subsection 10.80.30](#) and reimburse the traveler for any additional amount due.

10.80.60.e Default on Repayment of the Advance by the Traveler

- When a traveler defaults in accounting for or repaying an advance, the full unpaid amount shall become immediately due and payable with interest of ten (10) percent per annum from date of default until paid.
- To protect the state from any losses on account of travel advances made, the state has a prior lien against and shall withhold any and all amounts payable or to become payable by the state to such officer or employee up to the amount of such travel advance and interest at a rate of ten percent per annum, until such time as repayment or justification has been made. ([RCW 43.03.180](#) through [43.03.190](#)).



10.80.70 Internal Revenue Service regulations affecting travel expenses and travel advances

Jan. 1, 2000

10.80.70.a

The federal Internal Revenue Service (IRS) has implemented tax rules affecting travel advances. The IRS requires travelers receiving travel advances to substantiate their travel expenses and to return to their employer any unspent portions of the travel advance within a reasonable time period. If the traveler does not substantiate the travel expenses or does not return any unspent portion of a travel advance within a reasonable time period, the traveler's employer is required to report the amount of the travel advance as income in Box 1 of Form W-2. This payment is subject to applicable payroll withholding taxes.

10.80.70.b

For purposes of state travel regulations, if a traveler substantiates a travel expense in accordance with state travel regulations on a state Travel Expense Voucher within sixty (60) days after it is incurred, the traveler will have met the reasonable time period requirement. Further, the travel expenses the traveler incurred will not be considered income. Likewise, if a traveler returns to the employer any unspent portion of a travel advance within 120 days after incurring a travel expense related to the travel advance, the traveler will have met the reasonable time period requirement. When this occurs, the unspent portion of the travel advance will not be considered income.

10.80.70.c

When a traveler fails to meet either of the timeliness criteria stated in item b above, the agency is required to consider the unsubstantiated travel expense and the unspent portion of the travel advance as income and deduct the applicable payroll withholding taxes from the traveler's next semi-monthly earnings. Consequently, agencies are required to establish tracking systems in order to comply with this IRS regulation.