



Policy 2.90 Travel - General

Responsible Official: Vice President for Finance/Chief Finance Officer

Administering Division/Department: Procurement Services

Effective Date: February 14, 2013

Last Revision: August 20, 2014

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Overview

Emory University has a fiduciary responsibility to ensure that its resources are used prudently and that individuals traveling on behalf of the University, do not incur inappropriate or excessive expenses, and that all appropriate pre-trip safety and insurance precautions are followed for Emory-related travel. The purpose of this document is to provide general travel guidelines.

The objective of the travel policies is to:

- Provide guidelines that maximize value while containing costs
- Define allowable expenses
- Ensure that travelers are reimbursed for, or payment made for, allowable expenses in a timely manner
- Ensure compliance with applicable IRS and other third party regulations
- Ensure compliance with applicable State, Federal or Sponsored accounts.

Non-compliance with IRS rules and regulations may subject the University and the individual to financial penalties. The IRS requires employers to establish and administer an "accountable plan." Under an accountable plan, individuals can be reimbursed for, or payment made for, incurred expenses, without negative tax consequences, when the following conditions are satisfied:

- Advances and/or reimbursements or payments are made for business expenses only
- A traveler adequately accounts to Emory for business expenses within a reasonable period of time
- A traveler returns any excess reimbursement, payment or allowance within a reasonable time

Applicability

The Travel Policies apply to faculty, staff, students and non-employees traveling on behalf of the University and seeking reimbursement or payment for travel-related expenses from Emory University funds, regardless of the funding source.

The University is not obligated to reimburse for or pay for expenses not authorized under the Travel Policy, nor if travel policies are not followed.

Exceptions to the policies must be approved in advance by submitting details and business reason to the Sr. Director, Procurement, Contract Administration & Payment Services and will be evaluated on a case-by-case basis. Final pre-approval will be granted by the President, one of the three Executive Vice Presidents or a Senior Vice President. Any pre-approval for an exception must be in writing and accompany the Expense Report.

Policy Details

Traveler Responsibility

Individuals traveling on behalf of the University should exercise good judgment when incurring travel expenses. Travelers are responsible for ensuring that incurred expenses and related reimbursement or payment requests comply with all applicable policies and authorizations, and are supported by valid receipts and other documentation as required. Electronic submission by the traveler (or delegated proxy for the traveler) as well as electronic approval(s) on the Expense Report affirms that these responsibilities have been met.

In an effort to keep travel expenditures low as well as reduce air emissions in compliance with Emory's Climate Action Plan, before committing to a trip, a traveler must use their best judgement as to whether or not the trip is necessary. Evaluate if the trip could be replaced by teleconferencing, webinars or video conferencing instead. If applicable, evaluate if it is necessary for multiple staff and faculty members to attend or just one member instead.

Schools and Operating Division Responsibility

The heads of each school or unit (e.g., Provost, Deans, and Vice Presidents) are responsible for ensuring awareness of and compliance with all University travel policies.

Higher Level Approver Responsibility

Higher Level Approvers are assigned by the guidelines set forth by the Office of Financial Operations. In conjunction with departmental financial administrators, the Higher Level Approver must ensure that:

- The traveler is aware of the Emory Travel Policy in advance of the travel;
- Travel expenses were incurred while conducting authorized University business;
- Travel expenses were necessary, reasonable and consistent with University policies and the stated business purpose;
- An expense report includes the required documentation; and
- Travel expenses meet any and all Sponsored Program guidelines, if applicable.

Executive Level Responsibility

The following executives may not delegate approval authority:

APPROVES TRAVEL/EXPENSE REPORTS	TRAVELER
Chair of the Board of Trustees	President
President	Provost, Executive Vice Presidents, and direct reports of the President
Executive Vice Presidents	Direct Reports of Executive Vice Presidents

Payment Options and Reimbursement Timelines

When available, travelers should use the University's Corporate Card to pay for reimbursable or payable travel expenses. In the absence of a University Corporate Card, travelers should use a personal credit card. See [2.91 TRAVEL POLICY - PAYMENT OPTIONS](#) for details and additional payment options.

Travel Advances may be requested under limited circumstances. See [2.92 TRAVEL POLICY - TRAVEL ADVANCES](#) for details.

Properly approved and documented reimbursement or payment requests should be submitted via an Expense Report to Payment Services within 10 days after concluding the business activity.

Travel Reimbursement and Payment Audits

Travel Expense Reports are included in the audit testing performed by the University's independent accountants in connection with OMB Circular A-133, Audit of Federal Awards and with the annual general purpose financial statement audit. Findings are discussed with the Executive Vice President, Finance and Administration, and the Chair of the Trustee Committee on Audit and Compliance.

The Office of Internal Audit reviews Travel Expense Reports in connection with school and department audits.

Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.90>
- [Travel Policy - Payment Options](http://policies.emory.edu/2.91) (<http://policies.emory.edu/2.91>)
- [Travel Policy - Travel Advance](https://policies.emory.edu/2.92) (<https://policies.emory.edu/2.92>)

Contact Information

Subject	Contact	Phone	Email
Procurement and Payment Services	Customer Care	404-727-5400	actspay@emory.edu

Revision History

- Version Published on: Aug 20, 2014 (*Added "Travel" to the title*)
- Version Published on: Aug 20, 2014 (*Changed a position title*)
- Version Published on: Apr 08, 2013
- Version Published on: Feb 13, 2013
- Version Published on: Apr 01, 2010 (*Original Publication*)

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.