



Policy 2.92 Travel Advances

Responsible Official: Vice President for Finance/Chief Finance Officer

Administering Division/Department: Procurement Services

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Overview

The purpose of this document is to describe the circumstances and process for obtaining a Travel Advance.

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.

Policy Details

Traveler Responsibility

Travelers can request Travel Advances when other payment options are not feasible. These instances should be extremely rare and limited to special circumstances.

Travelers must document in writing the extenuating circumstances that preclude the use of other payment options and obtain approval at the designated approval level.

Unused advance funds should be returned within 10 days after conclusion of the business activity.

Responsibility of Higher Level Approvers

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.

Travel Advances

A "Travel Advance" is the payment of funds to an individual to be used in the future during an authorized trip, project or event. Payment Services reserves the right to approve or reject all requests for a Travel Advance.

1) Travel Advances can be issued to Emory faculty and staff only. Students and non-employees are not eligible.

2) Travel Advances require a Higher Level approval before being issued. However, Payment Services reserves the right to accept or reject a Travel Advance request.

3) Travel Advances will be issued only when other payment options as described in Policy 2.91 are not feasible. Travel Advances cannot be requested for airline tickets. Travel Advances are not issued for expenses that can be charged to the Corporate Card or personal credit cards, e.g., train tickets, conference registration fees, hotel deposits, meals and other ground transportation.

4) Travel Advances should be used for incidentals, e.g., taxis, tips, refreshments, gas.

5) Travel Advance requests must include a detailed breakdown of the anticipated expense and an explanation as to why other payment options cannot be used.

6) The minimum amount for a Travel Advance is \$50.00. Advances must be requested no earlier than 20 business days and no later than 5 business days before departure.

7) In accordance with IRS regulations, all advances should be accounted for on an Expense Report and any unused funds are to be remitted to Payment Services within 10 days of the conclusion of the business activity. Absent special circumstances described in 10) below, remittance should be no later than 30 days after concluding the business activity.

8) All current Travel Advances must be accounted for and excess funds returned to Payment Services before approval will be granted for additional advances or travel reimbursement.

9) Travel Advances will not be issued to individuals whose Corporate Cards have been cancelled due to misuse.

10) Special circumstances that may require an extended period of time for submitting advance related documentation include:

- Extended personal illness
- Death in the family
- Unanticipated leave of absence
- Travel outside the country for an extended period of time and documentation cannot be readily sent to Emory.
- Special circumstances must be documented on the Expense Report.

11) Failure to account for a Travel Advance and to return any excess funds within four months (120 days) will result in the following actions being taken:

- Unreconciled advances to faculty and staff will be treated as taxable income and included on a W-2 form (subject to withholding of employment taxes) or on Form 1042-S (subject to section 1441 withholding). Once reported as taxable income, it cannot be reversed.
- Denial of further advances and other disciplinary and collection action that may be warranted.

Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.92>
- [Travel Advance Form](https://www.finance.emory.edu/home/Procure%20and%20Pay/TravelAdvance3.pdf) (https://www.finance.emory.edu/home/Procure%20and%20Pay/TravelAdvance3.pdf)

Contact Information

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

Revision History

- Version Published on: Mar 31, 2010
- Version Published on: Mar 31, 2010 (*Original Publication*)

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encouraged to visit policies.emory.edu to ensure that you are relying on the current version.