



**DEPARTMENT OF CORRECTIONS
Chief Financial Office**



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| Title: | Travel Advances | DOC Policy: 30.4.4 |
| Effective: | 03/08/18 | Supersedes: N/A |
| Applicability: All Employees | | |
| Directives Cross-Reference: Policies: Travel Policy – 30.4.1 DAS OAM 40.20.00 | | |
| Attachments: None | | |

I. PURPOSE

To outline the process and assigns responsibility for issuing travel advances for authorized Department of Corrections (DOC) business travel.

II. POLICY

A. General

1. Travel advances may be issued to employees authorized to travel on behalf of the state if a travel card has not been issued, has been canceled, or does not otherwise meet the traveler's needs.
2. Permanent travel advances will not be issued for frequent travelers.
3. A subsequent travel advance to an employee with an outstanding, unreconciled, and/or past due balance from a previous travel advance will not be issued unless approved in writing by the agency head or delegate.
4. Issuance of an unauthorized travel advance or the use of a travel advance for any purpose other than to pay for official travel-related expenses is a misappropriation of state funds.
5. Employees who receive travel advances are fully liable to the state for loss or theft of the funds.

B. Travel Advances and Reimbursement

1. When issuing travel advances maintain the following documentation for audit purposes:
 - a. Information identifying the employee
 - b. Amount requested
 - c. Travel dates
 - d. Destination
 - e. Reason for travel
 - f. Agency coding
 - g. Traveler's signature
 - h. Authorizing signature
2. Upon completion of the travel, instruct the employee to timely complete a Travel Expense Detail Sheet.
 - a. Reconcile the employee's travel advance issued to the Travel Expense Detail Sheet.
 - b. If reported travel expenses exceed the amount of the travel advance, reimburse the employee the additional amount due.
 - c. If reported travel expenses are less than the amount of the travel advance, ensure the employee repays the unused amount. The repayment should accompany the Travel Expense Detail Sheet unless the employee has received permission to repay the unused travel advance through a payroll deduction.
3. Process any necessary payroll adjustments to include unsubstantiated travel advances or past due balances in taxable income according to IRS regulations (Publication 463 and 535).
4. Report advances that are not timely substantiated or excess amounts not timely repaid as taxable income to the employee, *even if substantiated or repaid later*. The following time periods meet the requirements of the Internal Revenue Service (IRS) for timely substantiation and repayment of excess funds:
 - a. Issue travel advances no more than 30 days before the date of travel.
 - b. Require the traveler to substantiate travel expenses within 60 days after the travel expenses occur.
 - c. Require the traveler to repay any excess amount to the agency within 90 days after the travel expenses occur.
5. Process any adjustments to increase year-to-date earnings and taxes withheld no later than the following payroll period.

III. IMPLEMENTATION

This policy will be adopted immediately without further modification.

Certified: signature on file
Michelle Mooney, Rules Coordinator

Approved: signature on file
Brian Belleque, Deputy Director