



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 12 – Travel 6.1	EFFECTIVE DATE: 02/12/1987
TITLE: Travel Advances	REVISION DATE: 10/27/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

Wis. Stat. § 16.53 (1) (cm) enables the head of each state agency to advance money for travel expenses to employees. However, due to the difficulty in regulating and recovering overpayments, this process is restricted to very special circumstances and must be approved in advance by the Bureau of Fiscal Services (BFS) Expenditure Accounting Section chief.

POLICY

It is the policy of the Department of Health Services (DHS) that **travel advance requests must be approved by the Expenditure Accounting Section chief prior to starting the process and utilizing this policy.**

Non-state employees are not eligible for travel advances [except where specifically approved by the Department of Administration (DOA)].

Due to a statutory change, effective January 24, 2004, the \$50 minimum for travel advances has been eliminated.

In no cases may the travel advance exceed 80 percent of the total estimated expenses. It is the responsibility of each organization to analyze the travel advance to determine its validity and ensure collection of all travel advances.

Due to accounting and monitoring problems in transferring travel advance data to DOA, use of contingent funds to grant travel advances or to repay travel advances is not allowed.

The following procedures are established to aid in the preparation of the request, monitoring of the request, and collection of the amounts advanced.

PROCEDURES

A. Preparation of Advance Travel Expense Request

The individual requesting the travel advance should prepare the Advance Travel Expense Request (DOA-6094) and submit to the Expenditure Accounting Section chief for review and approval before processing.

The travel advance requests should be classified as occasional (date-specific travel) or continual (routine monthly reoccurring travel). Continual travel advance levels can be established or adjusted using actual payments previously made, or an analysis of future anticipated expenses because of expected travel plans.

B. Submission of Advance Travel Expense Request to BFS

The completed Advance Travel Expense Request (DOA-6094) should be submitted to the Travel Unit within the Expenditure Accounting Section in BFS 10 days prior to the anticipated need.

C. BFS Activities on Advance Travel Expense Requests

The BFS Travel Unit within the Expenditure Accounting Section will do the following:

1. Review the request to determine completeness and accuracy.
2. Key travel advance request into the Fiscal Management System (FMS) to generate a check.
3. Attach the Official Notice from BFS to the Check Distribution/Attachments (F-80188).
4. Prepare a Travel Advance Verification form, and send it to the Payroll and Benefits Section of the Bureau of Human Resources (BHR).
5. Payroll and Benefits Section acknowledges receipt of the request by signing it and returning it to BFS. A copy is placed in the personnel file.
6. Place a copy of the Advance Travel Expense Request (DOA-6094) in the outstanding travel advance file.

D. Monitoring of Travel Advances

1. **Occasional Travel Advances.** It is the responsibility of the employee and respective supervisor to ensure the repayment of the travel advance occurs on the employee's next Travel Voucher. Employees should be reminded that Travel Vouchers are not to be held. Should an occasional travel advance span a two-month period (i.e., November 27 through December 3), the advance is to be repaid when the employee submits the Travel Voucher covering this time period. If several trips are expected during a month, an advance for the entire month should be requested. If the travel advance is not repaid, the BFS Travel Unit will initiate a payroll deduction to adjust it from the employee's next paycheck.
2. **Continual Travel Advances.** Procedures to repay continual travel advances are the same as those for occasional travel advances. An exception is that they **do not** have to be repaid on the next employee Travel Voucher. However, adjustment to a travel advance should be made whenever actual travel cost does not occur at the level previously expected. It is the responsibility of the employee and respective supervisor to ensure the repayment of the continual travel advance should there be changes in the employee's job that would warrant a change in the travel advance. Periodically the BFS Travel Unit will do a review of these to see that actual travel costs warrant the travel advance.
3. The Payroll Benefits Section in the BHR will advise the BFS Travel Unit of any employee, having an outstanding travel advance, who is terminating employment with his or her employing unit. If the travel advance exceeds the last Travel Voucher submitted by the terminating employee, and the employee does not remit the excess, the Payroll Benefits Section, after consultation with the BFS Travel Unit, should initiate a

one-time payroll deduction from the employee's last paycheck. A check to repay this should be payable to DHS and should be given to the BFS Travel Unit for prompt deposit.

E. Repayment Procedures

The procedures to be used to repay an outstanding travel advance are dependent upon the relationship of the travel advance and the actual expenses appearing on the employee Travel Voucher. Procedures to use are as follows.

1. Activities of the Submitting Organization
 - a. The employee prepares the Travel Voucher, recording all costs incurred.
 - b. If travel costs exceed the outstanding travel advance, the employee will be paid the difference between total allowed costs shown on the Travel Voucher and the travel advance repaid.
 - c. If the travel advance exceeds the actual travel costs incurred, the employee submits a check for the excess of travel advance with his or her Travel Voucher. If a check is not received for the excess, the excess will be adjusted off the employee's subsequent paycheck.
 - d. Once signed, the organization forwards the Travel Voucher to the BFS Travel Unit.
2. Activities of the Travel Unit within the Accounts Payable/Expenditure Accounting Section in BFS
 - a. The employee Travel Voucher is reviewed, verifying the repayment of the outstanding travel advance.
 - b. The repayment is noted on the outstanding Advance Travel Expense Request (DOA-6094).
 - c. A copy of the repayment document is forwarded to the Payroll and Benefits Section, BHR.
 - d. BHR personnel initials receipt of payment and returns it to the BFS Travel Unit.
 - e. The BFS Travel Unit enters the Travel Voucher into the FMS. The Travel Unit will code the advance repayment as a minus (credit) to appropriation 991, account class 21990 for occasional, or 21890 for continual.
 - f. The BFS Travel Unit will send any check received for a portion of the travel advance to the Cashier's Unit. The BFS Travel Unit will provide the coding. In lieu of receiving a check for any excess travel advance, the BFS Travel Unit will adjust it off the employee's subsequent paycheck.

FORMS

Advance Travel Expense Request, [DOA-6094](#)
Travel Voucher, [DOA-6107E](#)
Check Distribution/Attachments, [F-80188](#)

REFERENCES

[Wis. Stat. § 16.53 \(1\) \(cm\)](#)

CONTACTS

[Travel Voucher Processing, Expenditure Accounting Section](#)
[Section Chief, Expenditure Accounting Section](#)