



Issue Date: Feb 2008	Effective Date: Feb 5, 2008	Responsible Agency: Office of the Comptroller General	Directive No: 817-3
Chapter: Control of Expenditures			
Directive Title: ACCOUNTABLE ADVANCES-TEMPORARY TRAVEL ADVANCES			

1. POLICY

The Comptroller General or delegate may authorize a temporary advance to pay expenses incurred for government business by any public officer, service contractor, or other person temporarily employed or engaged in Government business.

2. DIRECTIVE

Temporary advances must be authorized and administered in accordance with *section 54* of the *Financial Administration Act (FAA)* which deals with accountable advances and Appendix A of Directive 802 – Delegation of Powers and Duties.

3. PROVISIONS

3.1. Administration and Monitoring of Temporary Advances

3.1.1. Issuing Temporary Advances

- a) A temporary advance may be issued for travel, business expenses, relocation and in other situations approved by the Comptroller General or delegate.
- b) A traveler may have only one outstanding travel advance at any one time except with the approval of the Deputy Head or delegate.
- c) A public officer may submit a request for a travel advance of up to 80% of anticipated allowable travel costs, excluding airfare and accommodation expenses, on a Travel Authorization and Expense Claim form. A personal credit card, GN individual travel card or

purchase card should be used whenever appropriate for airfare and accommodation expenses.

- d) The issue of temporary advances to non-public officers should be avoided due to the limited means of recovery. Under normal circumstances, the advance is limited to 80% of the anticipated meals and incidental expenses. A personal credit card, GN individual travel card or purchase card should be used whenever appropriate for airfare and accommodation expenses.

3.1.2. Custody

The recipient of a temporary advance is personally responsible and liable for the safe custody of the advance.

3.1.3. Reimbursement

- a) For a travel advance, the traveler must submit a Travel Authorization & Expense Claim form for reimbursement within 10 working days after the completion or cancellation of the trip.
- b) Failure to repay unused or excess advances at the time of submission of the travel expense claim may result in a payroll recovery or disciplinary action, depending on the circumstances.

3.1.4. Review

- a) The departmental Executive Finance Officers (EFO) and the Regional Director of Financial Services, Department of Finance, shall ensure that temporary advances are cleared in a timely manner.
- b) Notwithstanding 3.1.3(a) above, the Comptroller General or delegate may require an accounting and/or reimbursement of a temporary advance at any time.
- c) Departments shall ensure claims for travel, business and relocation expenses are submitted prior to the year-end cut-off date to ensure any associated accountable advances are cleared, and expenses are charged to the proper year.
- d) EFO's and Regional Directors of Financial Services, Department of Finance are to review outstanding travel advances periodically to ensure these temporary advances are cleared on a timely basis.



3.2. Recovery

- 3.2.1. When the holder of a temporary or standing advance terminates employment or changes position, the advance must be accounted for immediately.
- a) If the temporary advance is not accounted for, nor repaid by the recipient, the respective Departmental EFO or Regional Director of Financial Services, Department of Finance shall make disclosure of the outstanding debt on the Employee Clearance Form.
 - b) Any outstanding advance must be deducted from the employee's pay or from any other amount owing to the employee.