

## § 301-71.302

the employee is indebted to the Government and must repay that amount in a timely manner as prescribed by you.

[FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.302 For how long may we issue a travel advance?

You may issue a travel advance for a reasonable period not to exceed 45 days.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.303 What data must we capture in our travel advance accounting system?

You must capture the following data:

- (a) The name and social security number of each employee who has an advance;
- (b) The amount of the advance;
- (c) The date of issuance; and
- (d) The date of reconciliation for unused portions of travel advances.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998; 63 FR 35538, June 30, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.304 Are we responsible for ensuring the collection of outstanding travel advances?

Yes.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.305 When must an employee account for a travel advance?

An employee must account for an outstanding travel advance each time a travel claim is filed. If the employee receives a travel advance but determines that the related travel will not be performed, then the employee must inform you that the travel will not be performed and repay the advance at that time.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.306 Are there exceptions to collecting an advance at the time the employee files a travel claim?

Yes, when the employee is in a continuous travel status and

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(a) You review each outstanding travel advance on a periodic basis (the period will be for a reasonable time of 45 days or less); and

(b) You determine the amount, if any, of the outstanding balance exceeds the amount of estimated travel expenses for the authorized period and collect the excess amount from the employee.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.307 How do we collect the amount of a travel advance in excess of the amount of travel expenses substantiated by the employee?

When the outstanding advance exceeds what you owe the employee, then the employee must submit cash or a check for the difference in accordance with your policy. Your failure to collect the amount in excess of substantiated expenses will cause a violation of the accountable plan rules contained in the Internal Revenue Code (title 26 of the United States Code).

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.308 What should we do if the employee does not pay back a travel advance when the travel claim is filed?

You should take alternative steps to collect the debt including:

- (a) Offset against the employee's salary, a retirement credit, or other amount owed the employee;
- (b) Deduction from an amount the Government owes the employee; or
- (c) Any other legal method of recovery.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002]

### § 301-71.309 What internal policies and procedures must we establish governing travel advances?

Accounting for cash advances for travel, recovery, and reimbursement shall be in accordance with procedures prescribed by the General Accounting Office (see General Accounting Office Policy and Procedures Manual for