

## § 301-71.106

## 41 CFR Ch. 301 (7-1-24 Edition)

§ 301-2.5, or § 304-3.13. However, the following always require advance authorization:

- (a) Use of reduced fares for group or charter arrangements;
- (b) Payment of a reduced rate per diem;

(c) Acceptance of payment from a non-Federal source for travel expenses (see chapter 304 of this title); and

(d) Travel expenses related to attendance at a conference.

[FTR Case 2020-300-1, 87 FR 55706, Sept. 12, 2022]

### § 301-71.106 Who must sign a trip-by-trip authorization?

The appropriate official is determined as follows:

For	The appropriate official to sign a trip-by-trip authorization is
Use of cash to procure common carrier transportation.	An official at as low an administrative level as permitted by 41 CFR 101-203.2 to ensure adequate consideration and review of the circumstances.
Travel on a Government aircraft .....	Determined under 41 CFR 101-37.405.
Acceptance of payment from a non-Federal source for travel expenses.	An official at as low an administrative level as permitted by 41 CFR Chapter 304 to ensure adequate consideration and review of the circumstances surrounding the offer and acceptance of the payment.
Travel expenses related to attendance at a conference.	A senior agency official.
All other specific authorizations .....	An official who may issue the employee a general authorization.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998, as amended by FTR Amdt. 2007-05, 72 FR 61539, Oct. 31, 2007]

### § 301-71.107 When authorizing travel, what factors must the authorizing official consider?

The following factors must be considered:

- (a) The need for the travel;
- (b) The use of travel substitutes (e.g., mail, teleconferencing, etc.);
- (c) The most cost effective routing and means of accomplishing travel; and
- (d) The employee's travel plans, including plans to take leave in conjunction with travel.

### § 301-71.108 What internal policies and procedures must we establish for travel authorization?

You must establish the following:

- (a) The circumstances under which different types of travel authorizations will be used, consistent with the guidelines in this subpart;
- (b) Who will be authorized to sign travel authorizations; and
- (c) What format you will use for travel authorizations.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998; 63 FR 35538, June 30, 1998]

## Subpart C—Travel Claims for Reimbursement

### § 301-71.200 Who must review and sign travel claims?

The travel authorizing/approving official or their designee (e.g., supervisor of the traveler) must review and sign travel claims to confirm the authorized travel.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998, as amended by FTR Amdt. 2007-05, 72 FR 61539, Oct. 31, 2007; FTR Case 2022-05, 89 FR 12252, Feb. 16, 2024]

### § 301-71.201 What are the reviewing official's responsibilities?

The reviewing official must have full knowledge of the employee's activities. The reviewing official must ensure:

- (a) The claim is properly prepared in accordance with the pertinent regulations and agency procedures;
- (b) A copy of authorization for travel is provided;
- (c) The types of expenses claimed are authorized and allowable expenses;
- (d) The amounts claimed are accurate; and
- (e) The required receipts, statements, justifications, etc. are attached to the travel claim, or once the agency fully

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deploys ETS and implements electronic scanning, the electronic travel claim includes scanned electronic images of such documents.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998, as amended by FTR Amdt. 2006-04, 71 FR 49375, Aug. 23, 2006; FTR Case 2022-05, 89 FR 12252, Feb. 16, 2024]

### **§ 301-71.202 May we pay a claim when an employee does not include a copy of the corresponding authorization?**

Yes, as long as the travel claim was signed by the approving/authorizing official, except for the following, which require advance authorization:

- (a) Use of reduced fares for group or charter arrangements;
- (b) Payment of a reduced rate of per diem for subsistence expenses;
- (c) Acceptance of payment from a non-Federal source for travel expenses; and
- (d) Travel expenses related to attendance at a conference.

### **§ 301-71.203 Who is responsible for the validity of the travel claim?**

The certifying officer assumes ultimate responsibility under 31 U.S.C. 3528 for the validity of the claim; however:

- (a) The traveler must ensure all travel expenses are prudent and necessary and submit the expenses in the form of a proper claim;
- (b) The authorizing/approving official shall review the completed claim to ensure that the claim is properly prepared in accordance with regulations and agency procedures prior to authorizing it for payment.

NOTE TO § 301-71.203: You should consider limiting the levels of approval to the lowest level of management.

### **§ 301-71.204 Within how many calendar days after the submission of a proper travel claim must we reimburse the employee's allowable expenses?**

You must reimburse the employee within 30 calendar days after the employee submits a proper travel claim to the agency's designated approving office. You must use a satisfactory recordkeeping system to track submission of travel claims. For example, travel claims submitted by mail, in accordance with agency policy, could be an-

notated with the time and date of receipt by the agency. You could consider travel claims electronically submitted to the designated approving office as submitted on the date indicated on an e-mail log, or on the next business day if submitted after normal working hours. However, claims for the following relocation allowances are exempt from this provision:

- (a) Transportation and storage of household goods and professional books, papers and equipment;
- (b) Transportation of mobile home;
- (c) Transportation of a privately owned vehicle;
- (d) Temporary quarters subsistence expense, when not paid as lump sum;
- (e) Residence transaction expenses;
- (f) Relocation income tax allowance;
- (g) Use of a relocation services company;
- (h) Home marketing incentive payments; and
- (i) Allowance for property management services.

[FTR Amdt. 92, 65 FR 21366, Apr. 21, 2000]

### **§ 301-71.205 Under what circumstances may we disallow a claim for an expense?**

If the employee:

- (a) Does not properly itemize expenses;
- (b) Does not provide required receipts or other documentation to support the claim; or
- (c) Claims an expense which is not authorized.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998, as amended by FTR Case 2022-05, 89 FR 12252, Feb. 16, 2024]

### **§ 301-71.206 What must we do if we disallow a travel claim?**

You must:

- (a) Pay the employee the amount of the travel claim which is not in dispute;
- (b) Notify the employee that the claim was disallowed with a detailed explanation of why; and
- (c) Tell the employee how to appeal the disallowance if the employee desires an appeal, and your process and schedule for deciding the appeal.

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998, as amended by FTR Case 2022-05, 89 FR 12252, Feb. 16, 2024]

## **§ 301-71.207**

### **§ 301-71.207 What internal policies and procedures must we establish for travel reimbursement?**

You must establish policies and procedures governing:

(a) Who are the proper officials to review, approve, and certify travel claims (including travel claims requiring special authorization);

(b) How an employee should submit a travel claim (including whether to use a standard form or an agency form and whether the form should be written or electronic);

(c) When you will exempt employees from the requirement for a receipt;

(d) Timeframes for employee to submit a claim (see § 301-52.7);

(e) Timeframe for agency to pay a claim (see § 301-71.204);

(f) Process for disallowing a claim; and

(g) Process for resolving a disallowed claim.

### **§ 301-71.208 Within how many calendar days after submission of a proper travel claim must we notify the employee of any errors in the claim?**

You must notify the employee as soon as practicable after the employee's submission of the travel claim of any error that would prevent payment within 30 calendar days after submission and provide the reason(s) why the claim is not proper. However, not later than May 1, 2002, you must achieve a maximum time period of seven working days for notifying an employee that the travel claim is not proper.

[FTR Amdt. 92, 65 FR 21366, Apr. 21, 2000, as amended by FTR Case 2022-05, 89 FR 12252, Feb. 16, 2024]

### **§ 301-71.209 Must we pay a late payment fee if we fail to reimburse the employee within 30 calendar days after receipt of a proper travel claim?**

Yes, a late payment fee, in addition to the amount due the employee, must be paid for any proper travel claim not reimbursed within 30 calendar days of submission to the approving official.

[FTR Amdt. 92, 65 FR 3057, Jan. 19, 2000]

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### **§ 301-71.210 How do we calculate late payment fees?**

Late payment fees are calculated either by:

(a) Using the prevailing Prompt Payment Act Interest Rate beginning on the 31st day after submission of a proper travel claim and ending on the date on which payment is made; or

(b) A flat fee, of not less than the prompt payment amount, based on an agencywide average of travel claim payments; and

(c) In addition to the fee required by paragraphs (a) and (b) of this section, you must also pay an amount equivalent to any late payment charge that the card contractor would have been able to charge had the employee not paid the bill. Payment of this additional fee will be based upon the effective date that a late payment charge would be allowed under the agreement between the employee and the card contractor.

[FTR Amdt. 92, 65 FR 21366, Apr. 21, 2000]

### **§ 301-71.211 Is there a minimum amount the late payment fee must exceed before we will pay it?**

Yes, a late payment fee will only be paid when the computed late payment fee is \$1.00 or greater.

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

### **§ 301-71.212 Should we report late payment fees as wages on a Form W-2?**

No, the Internal Revenue Service (IRS) has determined that the late payment fee is in the nature of interest (compensation for the use of money).

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

### **§ 301-71.213 Is the additional fee, which is the equivalent to any late payment charge that the card contractor would have been able to charge had the employee not paid the bill, considered income?**

Yes, you must report this late payment fee as additional wages on Form W-2.

[FTR Amdt. 90, 65 FR 3058, Jan. 19, 2000]

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### **§ 301-71.214 Does mandatory use of the Government contractor-issued travel charge card change the employee's obligation to pay their travel card bill by the due date?**

No, mandatory use of the Government contractor-issued travel charge card does not relieve the employee of their obligation to honor their cardholder payment agreement.

[FTR Case 2022-05, 89 FR 12252, Feb. 16, 2024]

## **Subpart D—Accounting for Travel Advances**

### **§ 301-71.300 What is the policy governing the use of travel advances?**

You should minimize the use of cash travel advances. However, you should not require an employee to pay travel expenses using personal funds unless the employee has elected not to use alternative resources provided by the Government, such as a Government contractor-issued charge card.

### **§ 301-71.301 In situations where a lodging facility requires the payment of a deposit, may we reimburse an employee for an advance room deposit prior to the beginning of scheduled official travel?**

Yes, you may reimburse an employee an advance room deposit, when such a deposit is required by the lodging facility to secure a room reservation, prior to the beginning of an employee's scheduled official travel. However, if the employee is reimbursed the advance room deposit, but fails to perform the scheduled official travel for reasons not acceptable to the agency, resulting in the forfeit of the deposit, 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

- (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]