

## § 301-71.307

**§ 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?**

Accountability for cash advances for travel, recovery, and reimbursement shall be in accordance with procedures prescribed by the Government Accountability Office (see Government Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Procedures).

[FTR Amdt. 70, 63 FR 15974, Apr. 1, 1998. Redesignated by FTR Amdt. 108, 67 FR 57967, Sept. 13, 2002, as amended by FTR Amdt. 2007-05, 72 FR 61539, Oct. 31, 2007]

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

### PART 301-72—AGENCY RESPONSIBILITIES RELATED TO COMMON CARRIER TRANSPORTATION

#### Subpart A—Procurement of Common Carrier Transportation

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#### Subpart B—Accounting for Common Carrier Transportation

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301-72.101 What information should we provide an employee before authorizing the use of common carrier transportation?

#### Subpart C—Cash Payments for Procuring Common Carrier Transportation Services

301-72.200 Under what conditions may we authorize cash payments for procuring common carrier transportation services?

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301-72.202 Who may approve cash payments in excess of the \$100 limit?

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301-72.204 What must we do to minimize the need for a traveler to use cash to procure common carrier transportation services?

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301-72.300 What procedures must we establish to collect unused, partially used, and exchanged tickets?

301-72.301 How do we process unused, partially used, and exchanged tickets?

AUTHORITY: 5 U.S.C. 5707; 31 U.S.C. 3726; 40 U.S.C. 121(c).

SOURCE: FTR Amdt. 70, 63 FR 15976, Apr. 1, 1998, unless otherwise noted.