

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

**§ 301-72.100 What must my travel accounting system do in relation to common carrier transportation?**

Your system must:

- (a) Authorize the use of cash in accordance with § 301-51.100 or as otherwise required;
- (b) Correlate travel data accumulated by your authorization and claims accounting systems with common carrier transportation documents and data for audit purposes;
- (c) Identify unused tickets for refund;
- (d) Collect unused, partially used, or downgraded/exchanged tickets, from travelers upon completion of travel;
- (e) Track denied boarding compensation from employees;
- (f) Identify and collect refunds due from carriers for overpayments, or unused, partially used, or downgraded/exchanged tickets; and
- (g) Reconcile all centrally billed travel expenses (e.g. airline, lodging, car rentals, etc.) with travel authorizations and claims to assure that only authorized charges are paid.

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

You should provide the employee:

- (a) Notice that he/she is accountable for all tickets, GTRs and other transportation documents;
- (b) Your procedures for the control and accounting of common carrier transportation documents, including the procedures for submitting unused, partially used, downgraded/exchanged tickets, refund receipts or ticket refund applications, and denied boarding compensation; and
- (c) A credit/refund address so the carrier can credit/refund the agency for unused tickets (when the tickets have been issued using an agency centrally billed account or by GTR).

**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?**

In accordance with § 301-51.100.

**§ 301-72.201 What must we do if an employee uses cash in excess of the \$100 limit to purchase common carrier transportation?**

To justify the use of cash in excess of \$100, both the agency and traveler must certify on the travel claim the necessity for such use. See 41 CFR 101-41.203-2.

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

You must ensure the delegation of authority for the authorization or approval of cash payments over the \$100 limit is in accordance with 41 CFR 101-41.203-2.

**§ 301-72.203 When may we limit traveler reimbursement for a cash payment?**

If you determine that the cash payment was made under a non-emergency circumstance, reimbursement to the traveler must not exceed the cost which would have been properly chargeable to the Government had the traveler used a government provided payment resource, (e.g. individual Government contractor-issued travel charge card, centrally billed account, or GTR). However, an agency can determine to make full payment when circumstances warrant (e.g. invitational travel, infrequent travelers and interviewees).

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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?**

You must establish procedures to encourage travelers to use the GSA individual Government contractor-issued travel charge card(s), or your agency's