

**Subpart 101-2.2—Advances**

- 101-2.200 Scope of subpart.
- 101-2.201 Types of advances.
- 101-2.201-1 Advance of funds; insufficient capital.
- 101-2.201-2 Advance for specific services.
- 101-2.201-3 Advance of funds; mutual agreement.

**Subpart 101-2.49—Forms and Reports**

- 101-2.4900 Scope of subpart.
- 101-2.4901 Standard forms.
- 101-2.4901-1080 Standard Form 1080, Voucher for Transfer between Appropriations and/or Funds.
- 101-2.4901-1081 Standard Form 1081, Voucher and Schedule of Withdrawals and Credits.
- 101-2.4902 GSA forms.
- 101-2.4902-740 GSA Form 740, Invoice for Job Order Work.
- 101-2.4902-743 GSA Form 743, Invoice for Rent.
- 101-2.4902-789 GSA Form 789, Statement, Voucher, and Schedule of Withdrawals and Credits.
- 101-2.4903 Treasury forms.
- 101-2.4903-7306 TFS Form 7306, Paid Billing Statement for SIBAC Transactions.

AUTHORITY: Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c).

SOURCE: 34 FR 8160, May 24, 1969, unless otherwise noted.

**Subpart 101-2.1—Billings, Payments, and Adjustments**

**§ 101-2.100 Scope of subpart.**

This subpart deals with the procedures and forms used by GSA in billing for supplies and services furnished Government agencies, and the procedures for payment and adjustment of these billings.

**§ 101-2.101 Background.**

(a) GSA provides supplies, equipment, services, space, communications, motor vehicles, printing, and other miscellaneous items for Government agencies on a reimbursable basis. These supplies and services are financed from revolving, management, or working funds, and reimbursement from agencies is obtained through periodic billings and collections intended to permit GSA to operate these programs with a minimum amount of appropriated capital.

(b) The General Accounting Office Policy and Procedures Manual for

Guidance of Federal Agencies, title 7, chapter 2, section 8.5, provides that billings from GSA shall be paid in accordance with regulations issued by GSA.

(c) In providing for goods or services for Government agencies, GSA must, under certain regulations, provide for payment of the procurement to the vendors for the agencies. The payments are made by GSA without confirmation of actual receipt of the goods or services by the agencies. These procedures are essential to comply with the payment terms and conditions of the purchase order or contract and to earn cash discounts. The payments are made by GSA from revolving funds which are reimbursed from the agencies' appropriations and funds in accordance with § 101-2.103 or § 101-2.105. The agency that ordered and received the goods or services is responsible for the voucher audit (matching of the purchase documents, evidence of receipt, and billing documents). If the receiving agency has not received the goods or services in accordance with purchase order or contract, it is the agency's responsibility to report the losses or discrepancies to GSA in accordance with § 101-2.106 so that GSA may obtain credit from the vendor for overpayments. Credit to the ordering agency will be made by GSA in these cases based upon the report from the agency, and a claim will be placed by GSA against the carrier or vendor for recovery.

[34 FR 8160, May 24, 1969, as amended at 42 FR 55811, Oct. 19, 1977; 43 FR 21882, May 22, 1978]

**§ 101-2.102 Billing procedures.**

(a) Bills are rendered biweekly, monthly, or quarterly after the fact or in advance on approved billing forms, which are GSA Form 789, Statement, Voucher, and Schedule of Withdrawals and Credits, and Treasury TFS Form 7306, Paid Billing Statement for SIBAC Transactions (illustrated at §§ 101-2.4902-789 and 101-2.4903-7306). Certification of such bills by GSA is not required. Except for those bills which are rendered in advance: bills for shipment from stock are rendered on the basis of drop from inventory, provided that notification of warehouse refusal or other advice of nonavailability has not been received from the depot prior to the