

verification, subject only to the availability of funds and adjustments for obvious significant errors in dollar amounts. The agencies are responsible for establishing an adequate followup system to ensure that goods and materials paid for are received.

(c) Agencies may use GSA Form 789 (Illustrated at §101-2.4902-789) in processing payments to GSA in all cases where disbursing offices can place the credit to the appropriate account without the transmittal of a check to the GSA billing office. The Department of the Treasury disburses payments for certain agency accounting stations; these stations shall send the original and two copies of the GSA Form 789 to the Treasury regional offices for processing in accordance with the instructions contained in Treasury Department Circular No. 495, Second Revision, Procedures Memorandum No. 1, as amended. Agencies making payments by check shall arrange for one copy of the GSA Form 789 to be transmitted with the check when it is forwarded to GSA.

[42 FR 55812, Oct. 19, 1977]

#### § 101-2.106 Adjustments.

(a) Exceptions noted either at the time of payment or in postaudit (subject to the provisions of automatic adjustment procedures in paragraph (d) of this section, below) shall be brought to the attention of GSA either by notation on the billing statement or by separate communication. Approved adjustments will be reflected appropriately in subsequent billings.

(b) Agencies shall notify GSA immediately of discrepancies or deficiencies in shipments or nonreceipt of shipments so that appropriate action may be taken. The discrepancies or deficiencies shall be submitted to the GSA office which made or directed shipment in accordance with GSA Handbook, Discrepancies or Deficiencies in GSA or DOD Shipments, Material, or Billings (FPMR 101-26.8).

(c) Adjustments of billings or payments for supplies or services are not required and should not be requested or made whenever the difference involved resulting from over or under deliveries or over or under charges is \$25 or less on any line item on a bill or for any

bills more than 1 year old from the date of billing. This shall not be construed to eliminate billings and payments for requisitioned items of \$25 or less. In connection with GSA Federal Supply Service activities, subpart 101-26.8 is applicable to adjustments for discrepancies or deficiencies in shipments of materials. To minimize followup, research, and collection costs on intragovernmental transactions, agencies are urged to follow the most liberal policy possible in determining whether to request adjustment. To further expedite settlement of accounts between GSA and the billed agencies, such settlement may be made by mutual agreement, regardless of amount, without reference to the General Accounting Office.

(d) Adjustments of billings or payments for supplies or services of \$25 or less explained in paragraph (c) of this section do not apply to reimbursable commercial toll charges in the Federal Telecommunications (FT) Fund. However, each agency head shall be responsible for establishing controls over the use of telephones adequate for ensuring that long distance telephone calls are made only when they are the most economical and practicable means of communications available for transaction of Government business. Such controls should also ensure that commercial telephone facilities are used only when Government-owned or -leased facilities are not available or when commercial telephone facilities are more economical than Government-owned or -leased facilities (7 GAO 25-3). Agencies are responsible for establishing an adequate followup system to determine if any toll charges were unofficial or uncertifiable. In the event the billing contains charges of this nature, the department or agency shall:

(1) Investigate and recover from the individual the amount of such charges;

(2) Take appropriate disciplinary action against individuals making unauthorized unofficial calls; and

(3) Refer to GSA all uncertifiable calls remaining in doubt after the above procedures have been carried out with a written statement that investigation does not substantiate either payments pursuant to 31 U.S.C. 680a or

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further collection efforts by the department, establishment, or agency.

Upon receipt of the above statement for uncertifiable calls, GSA will refer these charges to the telephone company for adjustment and provide credit to the agency.

(e) Credit adjustments for authorized return sales will be issued by GSA upon receipt of the returned material. The credit will be included on the next bill issued.

[42 FR 55812, Oct. 19, 1977, as amended at 43 FR 21883, May 22, 1978]

### § 101-2.107 Statements of account.

A statement of account is mailed quarterly to each agency billed office for unpaid items outstanding on each major revolving fund of GSA. Agencies shall make appropriate notations on the statement regarding the status of each item classified as delinquent and return the statement to GSA.

[42 FR 55813, Oct. 19, 1977]

## Subpart 101-2.2—Advances

### § 101-2.200 Scope of subpart.

This subpart prescribes the procedures for providing advances of funds by agencies obtaining supplies and services from GSA to the revolving, management, or working funds operated by GSA.

### § 101-2.201 Types of advances.

#### § 101-2.201-1 Advance of funds; insufficient capital.

(a) Whenever GSA determines that the capital in a particular fund is insufficient to finance the general program needs for supplies and services to be requisitioned by agencies supported by a particular fund, the affected agencies will be advised of the amount requested to be deposited to the credit of the fund. Advances will be returned to the agencies by GSA when the need for them no longer exists.

(b) When the amount to be advanced has been determined by mutual agreement, GSA will bill the requisitioning agency by means of Standard Form 1080, Voucher for Transfer Between Appropriations and/or Funds (illustrated at § 101-2.4901-1080), accompanied where

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appropriate by Standard Form 1081, Voucher and Schedule of Withdrawal and Credits (illustrated at § 101-2.4901-1081), in accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 7, chapter 2, section 8. Upon receipt in the agency, a cash transfer or payment by check, as appropriate, shall be accomplished in the normal manner.

### § 101-2.201-2 Advance for specific services.

Advance billings are rendered for the following transactions:

(a) Quarterly advance bills are rendered for reimbursable space occupancy and related costs on GSA Form 743, Invoice for Rent (illustrated at § 101-2.4902-743), at fixed rates per square foot based on estimated costs. Itemization of the elements of costs is not shown in the advance bill, nor is the bill adjusted to actual costs.

(b) Bills rendered on GSA Form 740, Invoice for Job Order Work (illustrated at § 101-2.4902-740), are normally based on actual costs after completion of the job, without itemization of the elements of costs. However, in the case of specific jobs of significant dollar size, advance bills may be rendered to avoid impairment of GSA working capital. In such instances, a final settlement will be made at completion of the job to adjust the billing to actual costs.

### § 101-2.201-3 Advance of funds; mutual agreement.

Whenever circumstances are such that the financing of prospective agency transactions through a fund by means of an advance is advantageous, even though the capital of the fund is adequate, the agency concerned and GSA may mutually agree to such financing of the transactions. This type advance may be necessary to provide financing for specific large dollar value transactions which otherwise may result in a temporary depletion of available cash. In these circumstances, the procedures for effecting payment shall be set forth in a letter of agreement.

(a) The advances may be self-liquidating or for the duration of the circumstances requiring the advance. Self-liquidating advance agreements