



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

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OFFICE OF GENERAL COUNSEL

B-206590

May 18, 1982

Mr. Gary B. Barber
Acting Assistant Director
Internal Audit and Security Division
Office of the Federal Inspector
Alaska Natural Gas Transportation System
Room 2413, Post Office Building
1200 Pennsylvania Avenue, NW.
Washington, D.C. 20044

Do not make available to public reading room

Dear Mr. Barber:

This is in response to your inquiry (ref. D0005950) concerning the liability of agency employees whose transportation tickets, Government Travel Requests (GTR's) or cash advances for travel have been lost or stolen. You state that your agency is studying a policy that would hold employees liable for costs associated with lost or stolen tickets. However, in a survey conducted by your agency you were told that several agencies have interpreted "Section 2058--Lost or Stolen Tickets--of the GAO Manual so as not to make their travelers liable." You have asked us to describe what options are available, if any, in determining the liability of travelers.

Tickets and GTR's

First, section 2058 of Title 5 of the GAO Policy and Procedures Manual, to which you refer, has been superseded by the 1978 edition of the Manual. The revised Manual contains no provision applicable to lost or stolen tickets.

Further, GAO no longer has the responsibility for issuing regulations governing lost or stolen tickets and GTR's. That function was transferred from GAO to the General Services Administration (GSA) by 4 C.F.R. § 51.2, incident to Title II of the General Accounting Office Act of 1974, Pub. L. No. 93-604, 88 Stat. 1960.

The regulations which govern lost or stolen tickets and GTR's are now published by GSA and may be found at 41 C.F.R. § 101-41. With regard to GTR's, the regulations state:

"§ 101-41.207-4 Accountability for GTR's.

"Each agency shall prescribe procedures to control GTR procurement, stocking, distribution, and accountability and

shall establish safeguards to prevent their improper or unauthorized use. Each officer and employee of the Government or other person having custody of a GTR is responsible for its safekeeping and is liable for amounts which the Government may be required to pay because of improper use of the GTR resulting from fault or negligence of the custodian."

Concerning tickets, the regulations state:

"§ 101-41.212 Accountability for lost or stolen tickets or coupons.

"Travelers or other accountable persons are responsible for the custody of tickets and other transportation documents received in exchange for GTR's or other procuring instruments. Failure to safeguard these documents may result in personal liability to the traveler or other accountable person if the tickets or documents are used by unauthorized persons. Agency regulations should caution travelers and other accountable persons about such liability."

If you desire clarification of the above regulations or if you need further guidance in formulating your agency's policy with respect to lost tickets or GTR's, we suggest that you direct your inquiries to GSA.

Cash Travel Advances

Cash travel advances do not fall in to the same category as tickets or GTR's and are treated differently when lost or stolen. Unlike cases involving lost or stolen tickets and GTR's, employees are liable for lost or stolen travel advances regardless of whether they are at fault or negligent.

Ordinarily, a traveler must request an advance for use in lieu of his own resources, which would otherwise be reimbursed at the conclusion of the travel. Thus, an advance is in the nature of a loan for the personal benefit of an employee and must be considered as his personal funds. Therefore, when a travel advance is lost or stolen there is no basis for excusing the employee of his remaining debt to the United States for the unexpended amount of the advance. See 54 Comp. Gen. 190 (1974); B-197927, September 12, 1980.

Travel advances are authorized under 5 U.S.C. § 5705 (1976) and the implementing regulation, para. 1-10.3, Federal Travel Regulations (FTR) (FPMR 101-7) (GSA Bulletin FPMR A-40, Supp. 1) (September 28, 1981). In addition to authorizing the payment of advances the regulation provides that, "It shall be the responsibility of the head of each agency or his designee to ensure that the amount previously advanced is deducted from the total expenses allowed or that it is otherwise recovered."

We hope this information will be helpful to you in formulating your agency's policies. If you have any additional questions please direct them to Bertram Berlin of my staff at 275-5544.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Robert H. Hunter".

Robert H. Hunter
Assistant General Counsel