

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**
WASHINGTON, D. C. 20548

FILE:

B-122358

DATE: AUG 4 1978

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MATTER OF:

Recording of Obligations for Employees Transfer Costs

DIGEST:

The controlling date for recording obligations of appropriations for reimbursement of expenses of employees incident to official transfers from one official station to another, pursuant to 5 U.S.C. § 5724a, is the date upon which expenses are incurred by the employee since this is the time at which the employee's entitlement to reimbursement arises.

This decision is rendered to the Attorney General of the United States in response to the following submission to this Office from the Director, Federal Bureau of Investigation, Department of Justice:

"A decision is requested as to whether or not obligations for temporary quarters allowances, real estate settlement expenses and miscellaneous transfer allowances may be recorded on the same basis as obligations for transfer-related expenses and transportation of household effects, that is, when the expenditure accrues, rather than when the transfer order is issued to the employee. If this were allowed, all employee transfer costs could be accounted for on a consistent basis and would be recorded as obligations on the basis of actual, rather than estimated, amounts. Our administrative and accounting procedures could be greatly simplified, with a corresponding savings in the cost of accounting for the 1200-1300 transfers of Federal Bureau of Investigation employees that take place each year."

The request for decision cites 35 Comp. Gen. 183 (1955), in which we interpreted section 1311(a)(7) of the Supplemental Appropriations Act, 1955, as amended, 31 U.S.C. s 200(a)(7)(1970), as applied to expenditures for travel and transportation of employees of the Government incurred pursuant to provisions of the Administrative Expenses Act of 1946, 60 Stat. 806, approved August 2, 1946, as amended.

With respect to the time expenses of travel and related expenses of an employee transferred in the interest of the Government become obligated, that decision held: "The obligation is not incurred until the travel is actually performed or until a ticket is purchased, provided in the latter case the travel is to be performed in the same fiscal year the ticket is purchased." As to the time of obligation of expenses of transportation of household goods on a commuted basis, the decision held that "expenses of transportation of an employee's household effects--where he is reimbursed upon a commuted basis--do not become valid obligations until the expenses are actually paid by the employee. 28 Comp. Gen. 337; and 31 id. 472." See also, 23 Comp. Gen. 197, (1943), 27 Comp. Gen. 25 (1947).

The question presented here is whether the same rule as to the time appropriations are obligated for travel expenses applies to additional expenses incurred in connection with an official transfer and which are now reimbursable by the Government under authority provided by 5 U.S.C. § 5724a (1970), which was enacted as an amendment to the Administrative Expenses Act supra. Specifically, the following additional expenses were made reimbursable by the amendment:

1. Expenses of per diem allowances for members of an employee's immediate family en route between the old and new official stations.
2. Expenses of transportation and per diem allowance for the employee and spouse for one househunting trip to the new official station.
3. Temporary quarters allowance for the employee and immediate family in connection with relocation at the new official station.
4. Expenses of real estate transactions incurred as the result of an official transfer.
5. A miscellaneous expense allowance.

Each of these allowances is to be made available "under such regulations as the President may prescribe." 5 U.S.C. §§ 5724a(a), (b) (1970). These regulations are published by the General Services Administration as part of the Federal Travel Regulations, FPMR 101-7, Chapter 2, May 1973.

In determining entitlement to reimbursement of expenses allowable under the authority of 5 U.S.C. § 5724a, supra, we have held consistently that the controlling date is the date the expenses in question

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are actually incurred. 47 Comp. Gen. 582 (1968); B-168011, October 24, 1969; B-168459, December 30, 1969; B-173020, June 14, 1971. This date is equally controlling in determining the date upon which appropriations become obligated for the payment of the newly added allowances as well. Under the approach followed in our prior decisions, an appropriation obligation for purposes of 31 U.S.C. § 200 arises at the same time as the employee's actual entitlement to reimbursement. The entitlement arises when the expense is incurred providing, of course, that the employee is otherwise entitled to reimbursement under the applicable statute and regulations.

Accordingly, in answer to the question presented, appropriations are obligated for reimbursement of the travel and transportation expenses referred to on the date that such expenses are incurred by the employee, if such reimbursement is otherwise proper.

R.F. KELLER

Deputy Comptroller General
of the United States