
March 1997

**FASAB VOLUME 1
ORIGINAL STATEMENTS**

**Statements of Federal
Financial Accounting
Concepts and Standards**

Summary Comparison of SEI's Requisites for Reliable Estimating Processes and FAA's Institutional Policies and Practices

Pursuant to section 211 of the Legislative Branch Appropriations Act of 1996, Public Law 104-53, effective June 30, 1996, the GAO's function of settling claims of federal employees for compensation and leave under 31 U.S.C. § 3702 has been transferred to the Office of Personnel Management (OPM). The related authority under 31 U.S.C. § 3529 to render decisions concerning these matters has been transferred to the head of OPM by the General Accounting Office Act of 1996, Public Law 104-216, effective October 19, 1996. Accordingly, all future claims settlements and related decisions will be made by OPM. For more information, see the Introduction placed with Title I of this Manual.

j. Armed forces members detailed under Foreign Assistance Act

Members of the armed forces assigned to perform functions outside the United States under the Foreign Assistance Act of 1961, 22 U.S.C. § 2385(d), which authorized compensation, allowances, and benefits to assigned personnel at the rates provided for the Foreign Service Reserve and staff by the Foreign Service Act of 1946, as amended, 22 U.S.C. §§ 3901, 3962, and 3963, are paid in accordance with section 625(d)(1) of the 1961 Act, 22 U.S.C. § 2385(d)(1). Therefore, although commissioned personnel of the United States Coast Guard assigned to programs under the Foreign Assistance Act may only receive the compensation, allowances, and benefits prescribed for the Foreign Service Reserve and staff, 42 Comp. Gen. 296 (1962), since they continue their status in the active service of the armed forces during their assignment, they continue to be entitled to their leave benefits as armed forces members. 43 Comp. Gen. 119 (1963).

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be provided earlier and in the body of the report rather than in a footnote so that readers unfamiliar with the exchange will not be confused by the references made up to that point.

A statement is made in the last sentence on page eight regarding federal regulations allowing extensions that waive the 90-day time frame required in the statute. There is no such provision currently in the regulations. If WHD was unable to meet the 30-day statutory deadline, it attempted to get the parties to agree to an extension. In all instances, WHD completed the investigative phase as quickly as possible.

On page 15 in the third paragraph, the statement is again made regarding the OSHA/WHD exchange being made to "improve the quality of investigations." Please see our earlier comments regarding this statement.

The action for Recommendation IIC-6 on page 54 states that the transfer "is due to take place February 1, 1997." This should be changed to read that the transfer took place effective February 3, 1997.

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