

Barber



The Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Department of Treasury - Disposition of
Congressional Travel Account Balance

File: B-129650

Date: December 4, 1987

DIGEST

Balancing of congressional travel clearing account on the books of the Department of the Treasury Financial Management Service where clearing account was not reimbursed with funds appropriated to the Congress for that purpose by charging permanent appropriation enacted after travel expenses were incurred is authorized by 2 U.S.C. § 102a, which provides that unpaid obligations which are more than 2 fiscal years old and which are chargeable to withdrawn unexpended balances of congressional accounts are to be liquidated with current appropriations for the same purpose.

DECISION

The Director of the Finance Division, Financial Management Service, Department of the Treasury (Service) has requested this Office to grant it "write-off authority" for some \$339,821.80 in account 20A1510, Congressional Travel. The amount represents travel expenses incurred for congressional travel in foreign countries between May 1977 and September 1978, which have been on the Service's books since that time. As explained below, we conclude that the amount in question may be charged to the permanent indefinite appropriation for congressional foreign travel established under 22 U.S.C. § 1754(b).

In May 1977, we issued a decision (B-129650, May 11, 1977) to the Department of the Treasury which held that there was no authority for the then current practice of financing congressional foreign travel expenses by using dollars from Treasury miscellaneous receipts or from the Commodity Credit Corporation revolving fund to purchase foreign currencies. As a result of that decision, the Service terminated the unauthorized practice and established new procedures for funding congressional foreign travel expenses, effective as of May 27, 1977.

Under the new procedures, congressional travel costs were to be charged initially to a clearing account on the books of the Service (20A1510). Costs were then subsequently to be

040796

cleared through reimbursements from funds appropriated to the Congress, leaving a zero balance.

This procedure was followed until September 1978, when the Congress enacted the International Security Assistance Act of 1978. That Act established a permanent indefinite appropriation to finance congressional travel, thereby ending the use of the Service's clearing account procedure. The permanent appropriation is found at 22 U.S.C. § 1754(b)(1)(C).

However, a balance remains in account 20A1510 for the period of May 1977 through September 1978, for several reasons. The Service could not identify outstanding charges for billing purposes because the necessary supporting documentation was lacking, amounts stated on supporting documents did not match amounts charged to the clearing account, travel reports did not agree with amounts charged to account 20A1510, or amounts stated on supporting documents were listed in foreign currency with no dollar equivalent given.

The Service and the State Department have been trying to resolve the outstanding balance without success. After concluding that all other means of resolution were exhausted, the Service, with the State Department's concurrence, referred the matter to us.

Although the question was framed in terms of "writing off" the balance, the issue as we see it, at least in the first instance, is the availability of the permanent appropriation established by 22 U.S.C. § 1754(b)(1)(C). Only if there is no appropriation against which the balance can properly be charged would the concept of "writing off" come into play.

In this case, it was originally contemplated that, during the approximately 15 months prior to enactment of the permanent appropriation that the clearing account was in operation, balances representing congressional foreign travel during that period would be cleared by reimbursements from funds appropriated to the Congress for that purpose. However, this could not be accomplished for the reasons noted above. Ordinarily, an appropriation (including a permanent appropriation) may not be charged with an obligation incurred prior to its enactment. All of the expenditures reflected in the clearing account balance occurred prior to enactment of the permanent appropriation.

However, there is a statute that provides the key to resolving this problem. Under 2 U.S.C. § 102a, unpaid obligations which are more than 2 fiscal years old and which are chargeable to withdrawn unexpended balances of congressional accounts are to be liquidated "from any

appropriations for the same general purpose, which, at the time of payment, are available for disbursement." This statute clearly permits liquidation of prior year obligations of congressional accounts from funds currently available for the same purpose. The permanent appropriation established by 22 U.S.C. § 1754(b) has, since September 1978, been available to fund congressional foreign travel, in place of the congressional appropriations used when the outstanding balance which is the subject of Treasury's request arose. Accordingly, liquidating that balance by means of a charge to the permanent appropriation is authorized by 2 U.S.C. § 102a.

The permanent appropriation is carried on Treasury's books in the form of two accounts: 00X0188(01), Congressional Use of Foreign Currency-Senate, and 00X0488(01), Congressional Use of Foreign Currency-House of Representatives. The balance should be charged to these accounts in equal amounts unless information available to the Treasury Department supports some other allocation.



Acting Comptroller General
of the United States