



United States  
General Accounting Office  
Washington, D.C. 20548

Office of the General Counsel

B-254089

September 10, 1993

Mr. Edward L. Davis  
Associate Director, Budget and  
Administration/Assistant to the  
Director for Human Resources  
Department of the Interior

Dear Mr. Davis:

This is in response to your letter, dated July 5, 1993, requesting our views on whether [REDACTED] may be relieved from liability for a stolen travel advance in the amount of \$716. As discussed below, we agree with the Department of the Interior that [REDACTED] is liable for the loss of the travel advance. The statutes authorizing relief of accountable officers, 31 U.S.C. §§ 3527, 3528 (1988), do not apply to this situation.

Background

[REDACTED], an employee of the National Park Service in Philadelphia, was advanced travel funds in the amount of \$716 to attend a training course in Washington, D.C. On her way to picking up a government vehicle to drive to the training course, [REDACTED] was robbed of her travel advance. [REDACTED] reported the armed robbery to the Philadelphia police and the National Park Service.

Interior believes that [REDACTED] is liable for the loss because the travel advance is considered a loan and not government funds in the possession of an accountable officer. Accordingly, Interior denied [REDACTED] requests for relief. Interior also advised [REDACTED] that she could obtain a final review by this Office by filing an appeal which Interior would forward along with its views on the matter. Interior has now forwarded [REDACTED] appeal of Interior's decision to hold her liable for the loss.

Discussion

Travel advances are governed by 5 U.S.C. § 5705 which provides:

" An agency may advance, through the proper disbursing official, to an employee or individual entitled to per diem or mileage allowances under this subchapter, a sum considered advisable with

regard to the character and probable duration of the travel to be performed. A sum advanced and not used for allowable travel expenses is recoverable from the employee or individual or his estate by -

"(1) setoff against accrued pay, retirement credit, or other amount due the employee or individual;

(2) deduction from an amount due from the United States; and

(3) such other method as is provided by law."<sup>1</sup>

A travel advance is "based upon the employee's prospective entitlement to reimbursement." B-178595, June 27, 1973. In this regard, the advance is essentially for the convenience of the traveler since without the advance, the traveler would have little choice but to use personal funds and then seek reimbursement at the end of the travel. We have therefore consistently treated travel advances as loans for the personal benefit of the traveler, rather than government funds. E.g., 54 Comp. Gen. 190 (1974). As such, if the funds are lost or stolen while in the traveler's custody, regardless of the presence or absence of fault attributable to the traveler, the funds must be recovered as provided by 5 U.S.C. § 5705, and the accountable officer relief statutes do not apply. B-206245, Apr. 26, 1982. For a more detailed discussion of this subject, see GAO, Principles of Federal Appropriations Law, Vol. II, at 9-19 (2nd ed. 1992).

In the instant case, the advance was made for the purpose of enabling [redacted] to pay for her expenses to attend a training course in Washington, D.C. We must therefore conclude that the \$716 which was stolen were personal funds on loan from the government. B-183489, June 30, 1975; B-178595, June 27, 1973. Accordingly, we are unaware of any authority that would permit us to relieve [redacted] of her liability for the stolen funds, even if we were to assume, without making a finding, that she was free of negligence with regard to this loss. Therefore, [redacted] remains

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<sup>1</sup>See also 41 C.F.R. § 301-10.3 (1992) which sets forth the regulations regarding the advance of funds and the recovery of advances.

indebted to the government for the loan and must refund to the government any amount of the travel advance not expended for official travel.

Sincerely yours,



Gary L. Kepplinger  
Associate General Counsel