

**DECISION****THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548**FILE:** B-200170**DATE:** September 24, 1982**MATTER OF:**United States Metric Board--Obligation of FY 1982  
appropriation for severance payments to be made in  
FY 1983**DIGEST:**

Where there is termination of services of all employees of United States Metric Board, an entity to be eliminated in its entirety on September 30, 1982, there are sufficient funds available in Board's FY 1982 appropriation for all necessary severance costs to be incurred in FYs 1982 and 1983, and where Congress concurred in termination of Board, and expressed intent that FY 1982 funds were to be used for payment of severance pay to Board's employees, we do not object to obligation of Board's FY 1982 appropriation for severance payments to be made during FY 1983. Facts and legislative history of Board's FY 1982 appropriations distinguish this case from B-200170, July 28, 1981, which held FY 1981 appropriations could not be obligated for severance payments to be made in FY 1982.

This decision is in response to an informal request from the Office of General Counsel, Office of Management and Budget, that we consider whether our opinion B-200170, July 28, 1981, concerning the obligation of appropriations for severance payments that extend from one fiscal year to the next, applies to severance payments to be made to employees of the United States Metric Board when that entity terminates on September 30, 1982.

In this opinion, we were concerned with severance payments to be made to employees involved in a reduction-in-force (RIF) at the Department of Energy (Energy) at the end of fiscal year (FY) 1981. As a result of the timing of this RIF, severance payments were going to extend into FY 1982. In our July 28 opinion we held that severance payments made for pay periods in FY 1981 would be obligated from appropriations for that fiscal year, and that payments extending into FY 1982 would have to be obligated from Energy's appropriation for FY 1982, pursuant to OMB Circular A-34, section 25.1, and to 31 U.S.C. § 712a.

The facts before us now are considerably different from those of the Energy RIF, however. This is not a RIF involving a portion of the employees of an on-going agency, but rather a termination of services of all employees from an entity about to be eliminated in its entirety. There are sufficient funds available in the Board's FY 1982 appropriation for all necessary severance costs to be incurred, and no funds have been proposed for FY 1983. If our July 28

023570

opinion is applicable to the Board, then its FY 1982 funds cannot be obligated for FY 1983 payments and will have to be allowed to lapse, and FY 1983 funds will have to be appropriated by Congress in order to permit severance payments to be made in FY 1983. So that this series of events can be avoided, we were asked to consider whether our July 28 opinion necessarily applies to the Metric Board situation, or whether this case can be distinguished from that involving Energy a year ago.

On the basis of the specific factual differences described above, we believe that our July 28 opinion is not applicable to severance payments to be made to former Board employees during FY 1983. It is significant that the Congress concurs in the termination of the Board, and to this end has proposed no funds for the Board for FY 1983. Further, the legislative history of the Board's FY 1982 appropriation clearly indicates that Congress intends these funds to be used for severance and other termination expenses. In its report on H.R. 4169, 97th Cong., 1st Sess., the bill on which the Board's FY 1982 appropriation was determined (pursuant to the Continuing Resolution for FY 1982, Pub. L. No. 97-92, 95 Stat. 1183, December 15, 1981), the Senate Committee on Appropriations stated with respect to that appropriation:

"The appropriation recommended by the Committee is for the Board's activities during the period October 1, 1981 through September 30, 1982 to allow the Board sufficient time to close its offices, terminate contracts, leases and personnel commitments, transfer its records and property to the Department of Commerce, and provide for the orderly termination of activities, including the payment of terminal leave and severance pay to eligible employees." S. Rep. No. 97-265, 97th Cong., 1st Sess. 42. (Emphasis added.)

Given the specific facts of the case, and this clearly stated legislative intent, we have no objection to the obligation of the Board's FY 1982 appropriations for severance payments to be made to former Board employees during FY 1983 on a regular pay period basis pursuant to 5 U.S.C. § 5595(b).

*Harry W. Condit*  
Comptroller General  
of the United States