

119385- Ferrante

**DECISION**



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

**FILE:** B-204073

**DATE:** September 7, 1982

**MATTER OF:** Navy—Reimbursement for Personal Expenditures

**DIGEST:** Where claimant, on the authorization of an official of the Naval Education and Training Center and with his own funds, purchased computer software for benefit of the Navy, reimbursement is allowed since under circumstances of case it would be unfair for Government to retain benefits without payment.

A disbursing officer at the Naval Education and Training Center has requested an advance decision on whether a voucher for \$192.85 may be certified for payment to Air Force Lieutenant Colonel John J. McBroom. The voucher supports a claim for reimbursement to Colonel McBroom, who we assume had been officially detailed to the Navy, for expenditures from his personal funds to purchase microcomputer software items for use in an ongoing research project conducted by the Center for Advanced Research at the Naval War College. The voucher may be certified for payment.

The \$192.85 represents expenses incurred by Colonel McBroom on January 22, 1981, for the purchase of certain microcomputer software items which he needed to conduct a research project at the Naval War College. The Assistant Director of the Center for Advanced Research advised Colonel McBroom prior to the purchase that he could buy the software at his own expense and file a claim for reimbursement later. The Assistant Director apparently authorized the purchase of the software at personal expense instead of through normal contracting procedures because he considered time to be of the essence. The submission states that the procurement would have been approved had a request been submitted through proper channels.

We have generally held that payments for supplies or services must be made directly to a public creditor by an authorized disbursing officer and that no officer or employee may create a valid claim in his favor by voluntarily paying obligations of the United States from his own funds without authorization. 33 Comp. Gen. 20 (1953). We have recognized an exception in the case of personal expenditures made, in the Government's interest, in urgent and unforeseen emergencies. B-195002, May 27, 1980. Of course, the mere assertion that time was of the essence does not, without more, demonstrate an urgent and unforeseen emergency.

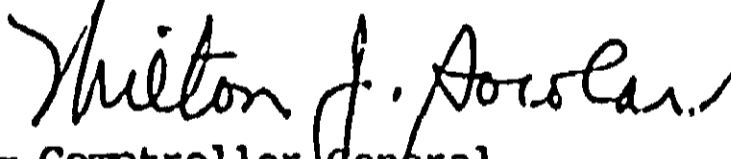
This case differs from previously considered cases on this topic in several respects. First, Colonel McBroom acted on the suggestion of an official at the Center in acquiring the software items with his

own funds. Second, upon completion of his research project Colonel McBroome left the software items behind, where Navy has continued to use them. Finally, the software items were apparently obtained at the prevailing price, their cost was relatively small, and they apparently are of acceptable quality.

Other cases which have considered whether a personal expenditure can be reimbursed ordinarily have been concerned with items which could not be returned to the individual who purchased them or with services already performed. See, e.g., 33 Comp. Gen. 20 and B-195002, supra. Here, as indicated, the Government has benefited from the continued use of the software items. In addition, we have been informally advised by an official of the Center that should we require that the software items be returned to their rightful owner, Colonel McBroome, it would be necessary for the Training Center to acquire other identical items.

In these circumstances, strict application of the rule that expenditures of personal funds without proper authorization may not be reimbursed would serve little purpose because it would result in the return of the software items purchased by Colonel McBroome to him and the immediate expenditure of an amount similar to or greater than that expended by Colonel McBroome for purchase of new items. Accordingly, the claim may be paid.

As a general proposition, however, Government employees or other persons act at their peril when they spend personal funds for what they consider to be legitimate governmental purposes because such unauthorized actions create no legal liability on the Government's part.

  
Acting Comptroller General  
of the United States