Text as published on gao.gov, https://www.gao.gov/products/b-193867.2, archived 2026-07-10. GAO published no original file for this decision. Rendered by Comptroller Desk.

B-193867.2 January 12, 1990

Number: B-193867.2

Date: 1990-01-12

B-193867.2 January 12, 1990

Mr. William E. Douglas Commissioner Financial Management Service Department of the Treasury Washington, D.C. 20227

Dear Mr. Douglas:

This is in response to your letter of September 8, 1989, requesting our concurrence in a broader interpretation of a Comptroller General Decision. As you point out, in 58 Comp.Gen. 646 (1979), we had no objection to Treasury's proposal to authorize, in limited circumstances, the use of impress funds for partial or emergency salary payments for employees as long as (1) the payments did not represent advances, (2) the proposal was coordinated with OPM and OMB, and (3) time and attendance reporting requirements were satisfied. Treasury has amended the Treasury Financial Manual to assure that such partial or emergency salary payments are made in accordance with 58 Comp.Gen. 646. Treasury Financial Manual, Vol. 1, Sec. 4-3040.45, TL No. 496.

In your letter you explain that since our 1979 decision, salary payment methods have changed somewhat. For example, today salary payments are either mailed to an employee's home or electronically deposited in an employee's bank. On occasion salary checks are lost in the mail or do not reach the employee's home or bank account on the designated payment date. This imposes a financial burden on the federal employee. Under such circumstances, you believe partial or emergency salary payments should be permitted and you ask for our concurrence.

Subject to the qualifications set out in 58 Comp.Gen. 646 and the implementation of appropriate safeguards and internal controls to prevent double payments, we can find no objection to Financial Management Service's interpretation of 58 Comp.Gen. 646.

Sincerely,

James F. Hinchman General Counsel