UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

ITA Accounting Memorandum 2005-04 September 22, 2005

MEMORANDUM FOR: Program Managers and Resource Managers

FROM: Leslie Hyland, Director of Accounting and Financial Systems

SUBJECT: Travel Obligations

Tickets, whether one-way or round-trip, are chargeable to the appropriation available when the tickets are **purchased,** even if travel:

- crosses fiscal years, OR
- will not occur until the following fiscal year.

It is important to note that if there is a lapse of time between when the tickets are **reserved,** and when the tickets are actually **purchased,** the obligation should not be made until the tickets are **purchased**, that is, usually the time the tickets are **issued.**

If a trip crosses fiscal years, **per diem** should be charged to the fiscal year in which the travel occurred. To illustrate, if a trip crossed fiscal years 2005 and 2006, per diem for the days of travel that occur in fiscal year 2005 should be charged to fiscal year 2005 funds and per diem for days of travel that occur in fiscal year 2006 should be charged to fiscal year 2006 funds.

If you have any questions, or require additional information, please contact Steve Varholy on 202-482-5598 or at Stephen.Varholy@mail.doc.gov.

Cleared: Duncan
Amy Duncan, Director, Budget Division