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**DECISION**



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

FILE: B-184614

DATE: October 5, 1976

MATTER OF: John D. Sammon - Per diem

**DIGEST:** Employee of Internal Revenue Service (IRS) was assigned to temporary duty in Arlington, Virginia, a designated high-rate geographical area. He occupied lodgings in Reston, Virginia, which was outside the high-rate area at the time and he commuted to his temporary duty station. The employee may not receive per diem as he requested since paragraphs 1-8.1b and 1-8.6 of Federal Travel Regulations (FPMR 101-7), Temp. Reg. A-11, May 19, 1975, provided that when an employee travels to a designated high-rate geographical area he shall automatically be reimbursed on an actual-expense basis.

This decision is in response to a request dated July 24, 1975, from Ms. Virginia G. Leist, an authorized certifying officer, concerning the propriety of paying per diem to Mr. John D. Sammon, an employee of the Internal Revenue Service (IRS), for a period of time during which he performed temporary duty in a locality designated as a high-rate geographical area.

Mr. Sammon, whose official duty station is Cleveland, Ohio, was assigned to attend an official training assignment at the IRS's training center in Arlington County, Virginia, starting June 9, 1975. On June 30, 1975, Mr. Sammon submitted a voucher claiming reimbursement of per diem expenses of \$31 a day from June 9 to June 30, 1975. Mr. Sammon also claimed \$1.80 a day for the round-trip bus fare from his lodgings to the training center. The voucher was disallowed on the basis that, since Mr. Sammon's temporary duty station was Arlington, Virginia, a designated high-rate geographical area, the Federal Travel Regulations (FPMR 101-7) (Temp. Reg. A-11, May 19, 1975), only allowed reimbursement on an actual-expense basis. Accordingly, Mr. Sammon was asked to submit receipts for the cost of his lodgings and meals and he was told he would be reimbursed for such costs up to \$42 a day.

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Mr. Sammon argues that, since his lodgings were in Reston, Virginia, while he attended the training session, and since Reston is in Fairfax County which was not a designated high-rate geographical area at the time, a per diem reimbursement is appropriate in his case. Accordingly, Mr. Leist has asked whether the fact that Mr. Sammon's lodgings were obtained outside of the high-rate geographical area entitles him to per diem reimbursement even though the temporary duty was performed within a high-rate geographical area.

The pertinent regulation which allows for actual-subsistence expense reimbursement for travel to high-rate geographical areas is contained in paragraph 1-8.1b of FPMR Temp. Reg. A-11 and provides as follows:

"b. Travel to high rate geographical areas. Actual subsistence expense reimbursement shall be authorized or approved whenever temporary duty travel is performed to or in a location designated as a high rate geographical area in 1-8.6, except when the high rate geographical area is only an intermediate stopover point at which no official duty is performed."

Paragraph 1-8.6 of FPMR Temp. Reg. A-11 also provides:

"1-8.6. Designated high rate geographical areas. Pursuant to the provisions of 1-8.1b and 1-8.2a(1), for temporary duty travel to or within the cities designated as high rate geographical areas below, a traveler automatically shall be placed in an actual subsistence expense status and shall be reimbursed for the actual and necessary subsistence expenses incurred not to exceed the maximum rate prescribed for the particular geographical area involved.

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| <u>"Designated High Rate Geographical Areas</u> | <u>Prescribed Maximum<br/>Daily Rates</u> |
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| "Washington, DC (all locations within the corporate limits of Washington, DC; and the County of Arlington and the City of Alexandria, VA)" | \$42 |
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Accordingly, for the period of time here involved, employees may only be reimbursed on an actual expense-basis for temporary duty assignments in a high-rate geographical area, unless the travel was "mixed travel" in which case the method of reimbursement is determined by the place where lodgings were obtained. See para. 1-8.2c and figure 1-8.2c of FPMR Temporary Regulation A-11, May 19, 1975. However, mixed travel, as contemplated by para. 1-8.2c and figure 1-8.2c, supra, does not include the situation in which an employee commutes to his temporary duty station in a high-rate geographical area from temporary lodgings outside of that area. Rather, mixed travel is travel to conduct official business at two or more high-rate geographical areas or at a high-rate geographical area and a per diem area.

Accordingly, since Mr. Sammon has not performed mixed travel within the meaning of the above regulations, he must be reimbursed on an actual-expense basis for the travel he performed.

We note that the Federal Travel Regulations have been subsequently amended so as to allow the payment of per diem for travel to a high-rate geographical area in the appropriate circumstances. Paragraph 1-8.1b(1) of Supp. 1 to FPMR Temporary Regulation A-11, June 27, 1975. However, those regulations are effective July 1, 1975, and are thus not applicable to the temporary duty in question here which ended on June 30, 1975.

Ms. Leist further states that Mr. Sammon did not maintain any records of meal costs and other items of allowable actual expenses and she asks if we have any guidelines as to how he

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could reconstruct that portion of his claim. The pertinent regulation, FTR para. 1-8.5 states that when an employee is to be reimbursed on an actual-expense basis:

"\* \* \* Actual and necessary subsistence expenses incurred on a travel assignment for which reimbursement is claimed by a traveler shall be itemized in a manner prescribed by the heads of agencies which will permit at least a review of the amounts spent daily for lodging, meals, and all other items of subsistence expenses. Receipts shall be required at least for lodging."

In addition paragraph 1-11.2 of FPMR 101-7 states:

"Records of travel and expenses. All persons authorized to travel on business for the Government (see certificate on travel voucher form) should keep a record of expenditures properly chargeable to the Government, noting each item at the time the expense is incurred and the date. The information thus accumulated will be available for the proper preparation of travel vouchers."

In the light of his failure to maintain a contemporaneous record of reimbursable expenses, we have no suggestion to offer as to how Mr. Sammon may reconstruct his claim. In addition, it should be noted that in any case, receipts are required for lodging and for other reimbursable expenses in excess of \$15. Paragraph 1-8.5 and 1-11.3c of FPMR 101-7. The voucher is returned and payment of Mr. Sammon's claim is limited by the requirements stated above.

  
Deputy Comptroller General  
of the United States