



COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON, D.C. 20548

B-162021

AUG 2 1971

Dear Mr. Secretary:

We have received a request from the Chief, Fiscal Section, Southwest Regional Office, Internal Revenue Service (IRS), by letter dated April 21, 1971 (reference ADFP:mk), with enclosures, for a decision as to the propriety of payment of two vouchers submitted for reimbursement of parking fees incident to the use of privately owned automobiles on official business, and as to the proper basis for computing the pro rata cost of such fees.

At the outset we wish to refer you to 31 U.S.C. 82d, the statutory authority under which this Office renders decisions to certifying officers, which provides as follows:

"The liability of certifying officers or employees shall be enforced in the same manner and to the same extent as now provided by law with respect to enforcement of the liability of disbursing and other accountable officers; and they shall have the right to apply for and obtain a decision by the Comptroller General on any question of law involved in a payment on any vouchers presented to them for certification."

Under the above-quoted authority, a certifying officer is entitled to a decision by the Comptroller General on a question of law involved in payment on a specific voucher which has been presented to him for certification prior to payment of the voucher, which should accompany the submission to this Office. 21 Comp. Gen. 1128 (1942).

In the instant case, the vouchers in question have already been paid. Further, it is not clear whether the official who has requested the decision is an authorized certifying officer. Normally, we would not render a decision under such circumstances. However, in view of the fact that the problem involved in the instant situation is of a recurring nature, we are rendering our decision to you under the broad authority contained in 31 U.S.C. 74, pursuant to which we may provide decisions to the heads of departments on any question involved in payments which may be made by that department.

PUBLISHED DECISION
51 Comp. Gen. 79

In 47 Comp. Gen. 219 (1967), we held that an employee who is authorized to use his car on official business may--in certain situations--be reimbursed for the cost of parking fees at his official headquarters under 5 U.S.C. 5704, and section 3.5c(1) of the Standardized Government Travel Regulations. We further held that an employee who pays for parking on a monthly basis may be reimbursed on a pro rata basis for the actual number of days during the month he used his automobile for official travel, based on the monthly parking rate paid. The Chief of the Fiscal Section states that, in accordance with that decision the Fiscal Section has begun reimbursement of parking costs related to the use of private vehicles on Government business on a pro rata basis, using the example we gave of 12/31 for 12 days of official use during a 31-day month.

The inquiry arises in connection with the two above-mentioned vouchers which were submitted by employees who have entered into parking contracts requiring payment on a monthly basis. Because the parking facility has been closed on holidays and weekends since the beginning of this year, with the monthly rate remaining unchanged, the claimed reimbursement for February 1971 was computed on a pro rata basis of 19 days rather than the full 28 day period of the month involved.

We wish to note at this point that the nature of the "official business" performed by the IRS employees of the Southwest Regional Office on weekends and holidays, other than merely reporting for work at their headquarters is unclear. This in itself, of course, would not constitute the use of private vehicles for official business. Generally, circumstances used to justify such claims for parking costs at an employee's official headquarters should be similar or analogous to those involved in 47 Comp. Gen. 219. It should be noted that in that case because of frequent travel and the necessity to carry supplies the use of free parking space located more remotely from the office would invariably have entailed a loss of productive time, the cost of which would have frequently equaled or exceeded the cost of parking fees incurred at nearby parking facilities.

We have informally ascertained that as a general practice parking lot facilities, in computing their rates, take into account weekends and holiday periods when the facility may be closed and calculate charges for customers entering into monthly rate agreements on the basis of a 20 or 21-day period, and on a 5-day basis for customers with weekly agreements. Further, in 47 Comp. Gen. 219 we did not consider monthly parking rate agreements under which parking is not available on weekends

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or holidays. Also, since many parking facilities are not available to their customers on weekends or holidays, it would not appear unreasonable to compute pro rata parking costs on the basis of the number of days the space is actually available to the employee during the period for which the rental is paid.

Accordingly, if otherwise proper, payment for the parking pro rated on the 19-day basis on the vouchers in question was not improper. Further, this Office will not object to the computation of pro rata parking costs related to the bona fide use of private vehicles for official business on the basis of the number of days during the rental period that the space is actually available to the employee, whether such period be weekly or monthly.

Sincerely yours,

R. F. Keller

Deputy Comptroller General
of the United States

The Honorable
The Secretary of the Treasury