

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

58701

FILE: B-183265

DATE: MAY 27 1975

97276

MATTER OF: Lucius R. Johnson - Temporary quarters - Lodging receipts stolen

## DIGEST:

Employee, who claims reimbursement for temporary quarters expense, has no receipts for lodging because they were stolen and he cannot obtain duplicate receipts due to fact that one hotel was closed and the other is under new ownership. Claim is allowed since loss was due to theft, not employee's negligence, and itemized lodging costs are reasonable.

This case concerns the issue as to whether an employee transferred from one permanent duty station to another may be reimbursed for the expense of occupying temporary quarters at the new station when his receipts for lodging are stolen and the employee is unable to obtain duplicate receipts.

Mr. Lucius R. Johnson, an employee of the Department of Agriculture, has submitted a travel voucher dated April 5, 1974, for reimbursement of expenses incurred for occupancy of temporary quarters incident to his transfer from Washington, D.C., to New Orleans, Louisiana, in September 1972. The claim, in an amount of \$644.60, is for expenditures incurred during the period of September 17 to October 20, 1972. Of such amount, \$492 represents lodging costs of 30 days. The voucher contains an itemization of expenditures on a daily basis for lodging, meals and other expenses. The lodging expenses are not, however, supported by receipts as required by subsection 8.4b of Office of Management and Budget (OMB) Circular No. A-56, Revised August 17, 1971, in force at the time in question.

Mr. Johnson has submitted a statement dated December 18, 1973, indicating that the lodging receipts were contained in an attache case kept in his apartment from which the contents, including the attache case, were stolen. A report of the New Orleans Police Department is attached as confirmation of the theft.

Mr. Johnson states that he has been unable to obtain duplicate receipts due to fact that one of two hotels from which he obtained lodging is closed and the other is under new management. It is administratively reported that one of the subject hotels did change management, the prior owners took the relevant records with them,

and the prior owners cannot be located. The national office of the other hotel could not locate any record of the claimant being a guest during the dates in question but noted that its records are not in perfect order due to the transfer of the records to a warehouse facility.

Subsection 8.4b, supra, provides in pertinent part as follows:

"8.4 Allowable amount

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"b. Itemization and receipts. The actual expenses will be itemized in a manner prescribed by the head of the agency which will permit at least a review of the amounts spent daily for (1) lodging, (2) meals, and (3) all other items of subsistence expenses. Receipts will be required at least for lodging and laundry and cleaning expenses (except when coin-operated facilities are used). \* \* \*"

Subsection 8.4c of Circular No. A-56, supra, provides that the amount which may be reimbursed for temporary quarters subsistence expense will be the lesser of either the actual amount incurred or the amount computed in accordance with a formula provided by the regulation.

We held in B-181412, February 5, 1975, that an employee's affidavit as to the loss of lodging receipts may not be accepted when he misplaces them and they cannot be replaced. However, we have also held that when lodging receipts are stolen and the employee cannot obtain duplicates, he may be reimbursed when he submits an itemization of the charges incurred and the charges are reasonable. B-180242, April 8, 1974. In other words an affidavit as to missing lodging receipts may be accepted when they are lost through an intervening agency, such as a burglar, as contrasted with loss due to the employee's negligence.

B-183265

In the instant case the lodging receipts were stolen and it is not reasonably possible to obtain a duplicate receipt for the lodging cost. In view of this and since the amount stated is not unreasonable, we have forwarded the claim to our Transportation and Claims Division for processing. Payment will be made in due course.

R.F. KELLER

Deputy Comptroller General  
of the United States