



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

B-174522

October 4, 1973

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Mr. Harry T. Dykman
9326 Briarwood Circle
Sun City, Arizona 85351

Dear Mr. Dykman:

Reference is made to your letter of January 29, 1973, claiming reimbursement of the cost of depreciation of your privately owned Airstream Travel Trailer when used for lodging on your trips as an administrative law judge for the Department of Health, Education, and Welfare.

The record shows that you used your privately owned travel trailer on trips as an administrative law judge and that you were reimbursed for the daily parking fee as your daily lodging expense. By memorandum of October 15, 1971, to your agency you concluded that the depreciation cost of the Airstream Travel Trailer was \$7 per day which amount you added to your daily parking fee to compute your total daily lodging expense for purposes of per diem reimbursement. Your agency determined that the depreciation item was not an allowable lodging expense and you presented your claim to our Office.

Section 6.1b of the Standardized Government Travel Regulations (SGTR) provides as follows:

"b. Expenses covered by per diem. The per diem in lieu of subsistence expenses includes all charges for meals, lodging, personal use of room during daytime, baths, all fees and tips to waiters, porters, baggagemen, bellboys, hotel maids, dining room stewards, and others on vessels, hotel servants in foreign countries, telegrams and telephone calls reserving hotel accommodations, laundry, cleaning and pressing of clothing, fans and fires in rooms, and transportation between places of lodging or business and places where meals are taken except as otherwise provided in 2.3b. The term 'lodging' does not include accommodations on airplanes, trains, or steamers, and these expenses are not subsistence expenses. However, availability of such accommodations shall be considered in connection with the establishment of per diem payment rules and the fixing of per diem rates."

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It is the responsibility of each department and agency to authorize only such per diem allowances as are justified by the circumstances affecting the travel. Section 6.3c of SGTR provides in part that for travel in the continental United States, when lodging away from the official station is required, agencies shall fix per diem for employees partly on the basis of the average amount the traveler pays for lodging:

"c. When lodgings are required. For travel in the continental United States when lodging away from the official station is required, agencies shall fix per diem for employees partly on the basis of the average amount the traveler pays for lodgings. To such an amount, i.e., the average of amounts paid for lodging while traveling on official business during the period covered by the voucher, shall be added a suitable allowance for meals and miscellaneous expenses. The resulting amount rounded to the next whole dollar, if the result is not in excess of the maximum per diem, will be the per diem rate to be applied to the traveler's reimbursement in accordance with the applicable provisions of this section. If the result is more than the maximum per diem allowable the maximum shall be the per diem allowed. No minimum allowance will be authorized for lodging since those allowances are based on actual lodging expenses. Receipts for lodging costs may be required at the discretion of each agency, however, employees will be required to state on their vouchers that per diem claimed is based on the average cost to him for lodging while on official travel within the contiguous United States during the period covered by the voucher. An agency may determine that the lodgings-plus system as prescribed herein is not appropriate in given circumstances as when quarters or meals, or both, are provided at no cost or at a nominal cost by the Government or when for some other reason the subsistence costs which will be incurred by the employee may be accurately estimated in advance. In such cases a specific per diem rate may be established and reductions made in accordance with this section provided the exception from the lodgings-plus method is authorized in writing by an appropriate official of the agency involved."

Section 6.6b, SGTR, provides as follows:

"b. Use of travel trailer or camping vehicle. Per diem may be allowed when the traveler uses a travel trailer or camping vehicle while on temporary assignment away from his official station."

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Apparently you are taking exception to agency regulations which state that the term "lodging" includes the rental sites for travel trailers but does not take into account all costs incident to the use of a privately owned trailer.

The SGTR are silent as to the costs which may be considered lodging costs where employees use campers or trailers in the performance of temporary duty. The record indicates that the pertinent agency regulation, Chapter 6-00B, DHEW Travel Manual, states that the term "lodging" includes, among other accommodations, the rental sites for travel trailer or camping vehicles and, therefore, apparently excludes other costs connected with such vehicles. Moreover, there is no indication as to the basis which you used for arriving at the figure of \$7 per day for depreciation. Accordingly, your claim is denied.

However, we point out that section 6.3c, SGTR, now paragraph 1-7.3c, Federal Travel Regulations, provides that when the lodgings-plus system is not appropriate agencies may fix appropriate per diem rates. In this connection we have held that an agency could, in applying the cited regulation, make a determination that when an employee used his privately owned travel trailer for lodging in connection with Government travel the lodgings-plus formula was inappropriate and could fix specific per diem rates for employees using their own equipment. See B-178310, June 6, 1973, and L-175322, April 28, 1972, copies enclosed. Therefore, an agency could establish a rate of per diem which would recognize the fact that the Government generally obtains a cost benefit from the employee's use of his trailer over the cost of commercial lodging and base the per diem rate on items connected with the vehicle's ownership such as depreciation.

We suggest that you request your agency to establish an appropriate rate of per diem for employees using their privately owned vehicles for lodging in accordance with the above.

Sincerely yours,

Paul G. Denbling

For the Comptroller General
of the United States