

DECISION

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

FILE: B-181412

DATE: February 5, 1975

**MATTER OF: Reimbursement of expense of lodging where
receipts are lost**

DIGEST:

In view of absence of receipts for lodging expenses for temporary quarters incident to permanent change of station GAO may not accept employee's affidavit as being in lieu of such receipts, and on basis of present record claim must be denied.

The action is a request for our advance decision 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 in the absence of receipts for lodging which were lost and which the lodging facility is unable to verify or state whether the employee was a guest during the period in question. It is apparently impossible to obtain duplicate receipts or other records.

Mr. Terry P. Byers, an employee of the Department of Housing and Urban Development has submitted a voucher dated May 28, 1974, for reimbursement of expenses incurred by occupancy of temporary quarters and other expenses incident to his transfer from Fairfax, Virginia, to San Francisco, California, in January 1973. The claim, in the amount of \$910.20 is for expenditures incurred during the period of January 8, 1973 to February 26, 1973. Of this amount \$198.90 represents lodging costs for 30 days. The voucher is accompanied by an itemized statement showing, separately, expenditures on a daily basis for lodging, meals, tips and laundry. The lodging expenses are not, however, supported by receipts as required by subsection 8.4(b) of Office of Management and Budget (OMB) Circular No. A-56, Revised August 17, 1971, in force at the time in question.

As substantiation of the fact that lodging charges were actually incurred, Mr. Byers submitted his notarized statement in lieu of receipts. Stating that he had occupied temporary quarters at the Harcourt Residence Club from January 8, 1973, to February 26, 1973, but had misplaced his receipts and the Residence Club is

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unable to verify his period of residence from January 8 to January 21, 1973. Further, a statement was submitted by the Harcourt Residence Club in San Francisco stating that Mr. Byers was a guest from January 22, 1973 to February 19, 1973, at a rate of \$45.00 per week plus \$1.38 tax per week. It is administratively reported that the manager of the Residence Club indicated that it was a possibility that his card for the period of January 8 through January 21 could have been discarded.

The opinion of this Office is requested concerning the payment of lodging from January 8, 1973 through January 21, 1973, without actual verification or receipts from the place of lodging.

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

"8.4 Allowable amount

* * * * *

"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.

It is our position that the term "receipt" as used above means a writing signed by the person furnishing such lodging acknowledging that he has received payment for such lodging. B-176882, November 14, 1972. Accordingly, we may not accept the employee's affidavit as being in lieu of receipts for lodging for the period in question, January 8, 1973 through January 21, 1973, and the claim for lodging for this period may not be allowed.

R.F. KELLER

Deputy Comptroller General
of the United States