

DECISION

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

61139

FILE: B-184527

DATE: JUL 14 1976

97925

MATTER OF: Patricia A. Grafe - lodging expenses -
forfeited rental deposit

DIGEST: Employee was authorized reimbursement on the basis of actual lodging expenses plus an allowance for meals and miscellaneous expenses the total not to exceed \$25. Employee may not be reimbursed for forfeited rental deposit since she has already been paid the maximum \$25 per day amount allowable.

This action concerns a request by an authorized certifying officer of the Internal Revenue Service (IRS) for an advance decision whether a claim by Ms. Patricia A. Grafe, an employee of IRS, for a forfeited rental deposit paid incident to an IRS training session may be certified for payment.

The record reveals that Ms. Grafe was notified in writing that she would be attending a training session at the IRS Regional Training Center in Dallas, Texas. Following this notification Ms. Grafe made a \$35 deposit to reserve a rental apartment at Century 21 Apartments. These apartments were within commuting distance by public transportation to the specified training site. However, the training site was subsequently moved to a suburban location where public transportation was not available to and from the Century 21 Apartments. Consequently, Ms. Grafe made other housing arrangements at a cost of \$14 plus tax per night and forfeited the \$35 deposit which was nonrefundable.

Our Office has been informed that Ms. Grafe was authorized to receive reimbursement on a "lodgings plus" basis. She was to receive the actual cost of lodgings, rounded to the next whole dollar, plus a per diem of \$10 per day, the total not to exceed \$25 per day. In the present instance, Ms. Grafe actually received \$25 for each day of the training session. This amount consisted of \$15 actual costs for lodging (rounded up from \$14 plus tax) and \$10 per diem.

Para. 1-7.3c of the Federal Travel Regulations (FPMR 101-7) (May 1973) in effect at the time the travel was performed provided in pertinent part as follows:

"c. When lodgings are required. For travel in the conterminous 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, shall be the per diem rate to be applied to the traveler's reimbursement in accordance with the applicable provisions of this part. If the result is more than the maximum per diem allowable, the maximum shall be the per diem allowed. * * *

Section 5702(c) of title 5 of the United States Code and para. 1-7.2 of the Federal Travel Regulations provided at the time of the travel in question that the maximum per diem allowance in lieu of subsistence for travel within the limits of the conterminous United States was \$25.

The employee in the present case has already been paid the \$25 maximum authorized per diem in lieu of subsistence. There is no indication in the record that the employee was authorized to be reimbursed on an actual subsistence expense basis, as provided for in Chapter 1, Part 8, of the Federal Travel Regulations. Whether the \$35 deposit forfeited by the employee should have been included in the actual lodging expenses used to compute the employee's entitlement, is immaterial since the employee is not entitled to reimbursement in excess of the statutorily-fixed maximum of \$25 which he has already been reimbursed. The employee, having been paid the maximum authorized amount of reimbursement, is entitled to no further amounts. See B-164228, October 9, 1975.

Accordingly, the voucher may not be certified for payment.

Paul G. Dembling

For: Comptroller General
of the United States