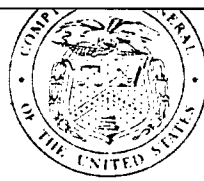


DECISION



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

11418

FILE: B-194900

DATE: September 14, 1979

Request for Reimbursement of MATTER OF: Sidney A. Morse - Travel Expenses -
Forfeited Security Deposit

DIGEST: An employee may not be reimbursed for a forfeited security deposit paid to secure lodgings at a prospective temporary duty station when the temporary assignment is cancelled in advance, since the Federal Travel Regulations do not authorize reimbursement.

ISSUE DECIDED

An employee, who places a security deposit on a house in anticipation of a one month temporary duty assignment, may not be reimbursed for that deposit, if the temporary duty assignment is cancelled in advance and the deposit is forfeited. The Federal Travel Regulations, FPMR 101-7 (May 1973) (FTR), do not authorize reimbursement of forfeited security deposits.

FACTS

Mr. Sidney A. Morse, an employee of the Internal Revenue Service (IRS) in New York City, was selected to attend an Insurance Tax Law Course in Boston, Massachusetts, from July 31 to August 25, 1978. Mr. Morse was given a travel advance in the amount of \$1,275. He deposited \$250 for the rent on a home in Scituate, Massachusetts, on May 30, 1978. The deposit was subsequently forfeited when the training course was cancelled. *AGC 00004*

Mr. Morse repaid \$1,025 of the travel advance on July 31, 1978, and requested reimbursement of \$250 for the security deposit which he forfeited. However, the IRS denied his request for reimbursement. Mr. Morse then filed a claim for \$250 directly with the Claims Division, U.S. General Accounting Office on August 14, 1978. The claim was disallowed by Certificate of Settlement No. Z-2808785, April 4, 1979. Mr. Morse appealed the disallowance on April 17, 1979. In addition, he has offered to settle his claim for \$150.

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OPINION

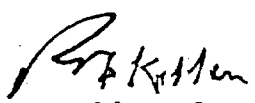
Reimbursement of travel expenses for Federal employees is governed by the Federal Travel Regulations, FPMR 101-7 (May 1973). These regulations are issued pursuant to statute and have the force and effect of law. They cannot be waived or modified by this Office. See Matter of Kenneth A. Wendland, B-193903, June 19, 1979.

There are no provisions in the FTR which permit the reimbursement of a forfeited security deposit when a temporary duty assignment is cancelled. We have permitted inclusion of the amount of forfeited security deposits and forfeited rent in the total cost of lodgings when a temporary duty assignment was cut short. In those instances the employee was already at the temporary duty station and the forfeited amounts were not reimbursed as separated items but were only includible in the total cost of lodgings. See Matter of Stuart Weisberg, B-192026, October 11, 1978, and Matter of Robert L. Davis, B-188346, August 9, 1977.

In Mr. Morse's situation, unlike the above cases, no travel occurred. In analogous situations, we have held that an employee is not entitled to reimbursement for forfeited security deposits or hotel reservation deposits when annual leave is cancelled. See Matter of Dr. Karl G. Kessler, B-190755, June 15, 1978; and B-176721, November 9, 1972.

Mr. Morse has repeatedly offered to compromise his claim for \$150. Any offers of settlement or compromise should be handled during the collection procedure by appropriate IRS officials, strictly in accordance with 4 C.F.R. Chapter II, Federal Claims Collection Standards (1979).

Accordingly, the disallowance of Mr. Morse's claim by the Claims Division is sustained.


Deputy Comptroller General
of the United States