

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES**

WASHINGTON, D.C. 20548

39 Comp. Gen. 164 and 46 at 424
Amplified. 50931

FILE: B-140073

DATE: SEP 15 1975

97535

MATTER OF: David P. Corsi--Acceptability of Credit Card
Payment for Car Rental

DIGEST: Rental car agreement stating cost had been charged to personal credit card does evidence that employee incurred rental cost as a personal obligation and will be regarded as satisfying receipt requirements of FTR para. 1-11.3c(5) for purpose of reimbursing employee for cost of rental car. Credit card number need not be shown on invoice. From the nature of the transaction it must appear that the Government could not be held liable for the expense in the event of nonpayment of the obligation by the employee.

This action involves a request for a decision submitted by the Department of Housing and Urban Development (HUD) as to the propriety of reimbursing Mr. David P. Corsi for the cost of renting a car while traveling on official business.

The record indicates that, although Mr. Corsi did not furnish a receipt showing that he paid the cost of renting the car, he submitted a copy of his rental agreement with Airways Rent-A-Car. This agreement shows the cost of the rental, the basis for the charges, and is stamped, "This bill has been paid through Bank Americard." Mr. Corsi's claim for the cost of the car rental was administratively disallowed by HUD because our decision 39 Comp. Gen. 164 (B-140073, September 4, 1959) was interpreted as requiring his credit card number to be shown on the agreement. Moreover, HUD apparently believes that this agreement should not be accepted as a receipt since any traveler could, in this manner, stamp a copy of a rental agreement.

In 39 Comp. Gen. 164, supra, we recognized that where an employee obtained goods or services on his personal credit, an invoice from the vendor would not generally be considered to be a "receipt" in the strict sense of the word since it does not constitute a written acknowledgment that the employee has paid a certain sum. However, in view of generally accepted business practices, we held that evidence of a personal obligation incurred by a traveler for allowable goods and services would be regarded as being in the nature of a "receipt" and satisfying the requirements of section 11 of the Standardized Government Travel Regulations (now, Federal Travel Regulations (FPMR 101-7), para. 1-11.3c(5), (May 1973)).

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Although we did not, in that case, generally define what type of evidence of a personal obligation we would regard as satisfying the requirements for a receipt, we did hold that the rental car invoice involved therein which was stamped, "Diner's Club," would satisfy the receipt requirements. We also held that it must appear from the nature of the transaction that the Government could not be held liable to the vendor or the credit card company in the event of nonpayment of the obligation by the traveler. See also, 46 Comp. Gen. 424 (1966).

In the present case, it is clear from the rental agreement that the cost of the rental car was incurred as a personal obligation of Mr. Corsi and that Airways Rent-A-Car accepted a personal credit card to satisfy this obligation. We do not believe it is necessary, although it might be desirable, for the credit card account number to be shown on the invoice. Since it does not appear that the Government could be held liable to the vendor or the credit card company, we believe that this agreement may be regarded as meeting the requirement for a receipt for the purpose of reimbursing Mr. Corsi for this expense.

While we agree that any traveler could stamp a copy of a rental agreement, we point out that it would be even easier for a traveler to check the box on the agreement to indicate a cash payment or to write or imprint his credit card information on the agreement. These considerations are not material to the question of whether the agreement may be regarded as a receipt, but concern the question of whether the rental agreement had been falsified. In this connection certification of the travel voucher is a certification that the expenses, as evidenced by the supporting documents, have been incurred. If such expenses were not incurred by the claimant to the extent claimed, the provisions of 28 U.S.C. § 2514 (1970) and 18 U.S.C. § 287; id. § 1001 (1970), relevant to fraudulent claims, would be for consideration.

Accordingly, the car rental cost may be paid if otherwise proper.

Acting

Comptroller General
of the United States