

DOCUMENT RESUME

02284 - [A1432417]

[Temporary Quarters Subsistence Expenses]. 3-125948. May 13, 1977. 3 pp.

Decision re: Jesse A. Burks; by Robert F. Keller, Acting Comptroller General.

Issue Area: Personnel Management and Compensation: Compensation (305).

Contact: Office of the General Counsel: Civilian Personnel.

Budget Function: General Government: Central Personnel Management (805).

Organization Concerned: Internal Revenue Service.

Authority: 55 Comp. Gen. 1107. 52 Comp. Gen. 78. 55 Comp. Gen. 1111. F.T.R. (FPMR 101-7), para. 2-5.4.

The claimant requested reconsideration of a decision concerning the reasonableness of his expenditures for subsistence while occupying temporary quarters incident to a change of permanent duty station. Reimbursement was limited by the decision to Department of Labor statistics for a family of four persons. Since the oldest child was older than those used in the statistics, the maximum allowable subsistence amount could be adjusted upward in accordance with Bureau of Labor Statistics equivalence scales. (Author/SC)

William Haubert
Civ. Pers.

02264-2417
DECISION



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

FILE: B-185948

DATE: May 13, 1977

MATTER OF: Jesse A. Burks - Temporary quarters subsistence expenses

DIGEST: Transferred employee seeking reconsideration of GPO decision limiting reimbursement of temporary quarters subsistence expenses to Department of Labor Statistics for family of four persons submits further evidence concerning family composition. Since older child is age 17, maximum allowable subsistence amount may be adjusted upward in accordance with Bureau of Labor Statistics equivalence scales. 55 Comp. Gen. 1107 (1976) amplified.

By a letter dated January 25, 1977, the claimant requests reconsideration of our decision in Matter of Jesse A. Burks, 55 Comp. Gen. 1107 (1976), concerning the reasonableness of his expenditures for subsistence while occupying temporary quarters incident to his transfer from Sao Paulo, Brazil, to Washington, D.C., in July 1975. Since the facts of this case were fully set forth in our prior decision, they will not be repeated here except insofar as pertinent to this reconsideration.

Upon entering temporary quarters, Mr. Burks incurred expenses for groceries in the amount of \$912.59 for a 30-day period, including \$425.70 spent in 1 day. Upon the request of the certifying officer, we reviewed these claimed expenses to determine whether they were reasonably incurred.

Reviewing the applicable authority, we noted:

"The Federal Travel Regulations, in chapter 2, part 5, provide for the payment of the subsistence expenses of an employee and his immediate family while occupying temporary quarters when the employee is transferred to a new official station. Paragraph 2-5.4a of the FTR allows reimbursement only for actual subsistence expenses incurred, provided such expenses are incident to occupancy of temporary quarters and are reasonable as to amount." * * *

* * * In this connection, the fact that the expenses claimed are within the maximum amounts specified in FTR para. 2-5.4c does not automatically entitle the employee to reimbursement. Rather, an evaluation of reasonableness must be made on the basis

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of the facts in each case. 52 Comp. Gen. 78 (1972). Accordingly, the amount claimed may be reduced to a reasonable sum as determined on the basis of the evidence in an individual case. Such a determination may be made on the basis of statistics and other information gathered by Government agencies regarding living costs in the relevant location."

After reviewing publications prepared by the Bureau of Labor Statistics, U.S. Department of Labor, regarding average annual budgets for Washington, D.C., we determined that in view of Mr. Burks' income level and family composition, his allowance for subsistence expenses while occupying temporary quarters should be based on expenses for food not in excess of \$41³, in the absence of additional evidence that a higher amount should be used.

In response to a request by his employing agency for repayment of that portion of the subsistence reimbursement which was considered excessive in our prior decision, Mr. Burks has submitted a further statement concerning the reasonableness of his food purchases. In particular, he states that he has continued to expend comparable sums for food, and that none of his purchases were large in volume. Further, he states that his family's large initial purchases were necessary to "fulfill our need to try various products and brands" due to the fact that they had been stationed outside the United States for an extended period. Mr. Burks also contends that the use of statistical averages is inappropriate in his case because his family consists of children who are older than those in the family of four persons upon which the Bureau of Statistics based his budget.

We have carefully considered Mr. Burks' views, but have concluded that, with the exception of the adjustment described below, our prior determination in this matter must be sustained. As indicated above, the Federal Travel Regulations in para. 2-5.4a (May 1973), permits reimbursement of actual subsistence expenses provided such expenses are reasonable as to amount. The information published by the Bureau of Labor Statistics provides an objective and readily available indication of reasonable expenditures for subsistence by families in certain geographical locations. When the expenses incurred by an employee appear unreasonable, an adjustment for reimbursement purposes may be made by reference to such information. However, we note that, in addition to the urban family budgets, the Bureau of Labor Statistics publishes an equivalence scale for estimating equivalent incomes or budget costs by family type (BLS

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Bulletin No. 1570-2, November 1968). This scale may be used to make upward or downward adjustments of the appropriate basic statistical family budget in determining the reasonableness of an employee's expenses while occupying temporary quarters. Such adjustment is in accordance with our prior decision, 55 Comp. Gen. at 1111, where we point out that the statistics are averages and actual expenses may vary up or down.

In the present case, Mr. Burks states that his older child is 17 years of age. According to BLS Bulletin No. 1570-2, an equivalence scale of 113 is prescribed for a family of four persons in which the eldest child is age 16-17. Adjusting the \$413 amount previously determined in Burks, by 13 percent, the maximum allowance for Mr. Burks for subsistence expenses while occupying temporary quarters would be \$466.69. Although in a proper case, a further adjustment may be made for additional costs attributable to special diets prescribed by physicians for medical reasons, such is not the situation here.

Action should be taken in accordance with the above by the Internal Revenue Service to recover travel advances made to Mr. Burks which are in excess of approved vouchers.


Acting Comptroller General
of the United States