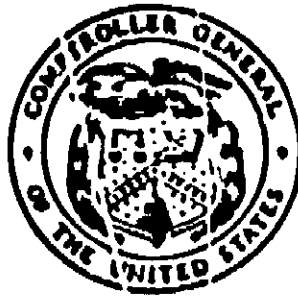


DECISION**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548**

120207

FILE: B-207453**DATE: December 22, 1982****MATTER OF: William L. Stanford and
Mervin L. Boyer, Jr.****DIGEST:** Where Foreign Service Travel Regulations require receipts for each allowable cash expenditure in excess of \$15 unless it is not practicable to obtain them or unless the duties of the traveler were of a confidential nature, Agency for International Development properly disallowed actual subsistence expense claims for individual meal costs in excess of \$15 each in the absence of receipts therefor.

This decision is in response to a request from an authorized certifying officer for the Agency for International Development (AID) for a decision regarding reimbursement for individual meals costing in excess of \$15 each. Because the Foreign Service employees have not submitted receipts for the amounts in question, we sustain the agency's disallowance of individual meal expenses in excess of \$15.

The claims that give rise to this decision were submitted by William L. Stanford and Mervin L. Boyer, Jr., in connection with temporary duty travel to New York. As AID Foreign Service personnel, their travel is subject to the Foreign Service Travel Regulations (FSTR), 6 FAM 100, which are published as Appendix 9A to Aid Handbook 22. New York is a high-rate geographical area for which a special locality subsistence allowance is authorized by FSTR section 158.2. For October 28, 1980, Mr. Stanford claimed dinner expenses of \$28.50 for which he did not submit a receipt. For October 15, 16, 20, 21, and 23, 1980, Mr. Boyer claimed dinner expenses varying from \$15.10 to \$18.25 for which he did not submit receipts. Based on the receipts requirement of FSTR section 116.3, amounts in excess of \$15 were disallowed for these particular meals.

As in effect at the time of their travel, FSTR section 116.3 provides:

"Receipts are required for each allowable cash expenditure in excess of

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\$15 unless it is not practicable to obtain them or unless the duties of the traveler were of a confidential nature."

The certifying officer indicates that AID has always interpreted this section as requiring receipts for all expenses claimed in excess of \$15, including meal costs claimed on an actual subsistence expense basis.

In submitting their reclaim vouchers for the \$13.50 and \$6.45 amounts in question, Messrs. Stanford and Boyer take issue with the certifying officer's interpretation of section 116.3 as applying to meal costs. As support for their position that meal expenses are not subject to the receipts requirement, the employees refer to section 6C5 of AID Handbook 22 and to paragraph 1-11.3 of the Federal Travel Regulations, published as part of Appendix 9A to AID Handbook 22.

The wording of section 6C5 to which the claimants make reference closely parallels the following language of FSTR section 158.4 applicable to the travel of Foreign Service personnel:

"158.4 Itemization of Expenses

"All employees authorized special locality subsistence are required to submit with their travel vouchers an itemized list of the amount spent daily for expenses incurred. This listing shows the amount spent daily for:

"a. Lodging;

"b. Meals (each meal cost should be listed separately); and

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"c. All other items of subsistence expense. Receipts should be obtained whenever possible, but are required without exception for lodging expenses.* * *"

The claimants view the above-quoted language as requiring only an itemization of meal expenses and as limiting the requirement for submission of receipts to claims for lodging expenses. They view this provision as negating the applicability of the receipt requirements of section 116.3 when claims for actual subsistence expenses or special locality subsistence expenses are involved. We do not find that the two provisions must be read in that manner. Section 116.3 is a general provision applicable by its terms to all cash expenditures in excess of \$15. Since section 158.4 imposes a stricter and additional requirement for submission of receipts for lodging costs, regardless of amount, we believe AID reasonably construed the two sections in a manner that appropriately gives effect to both.

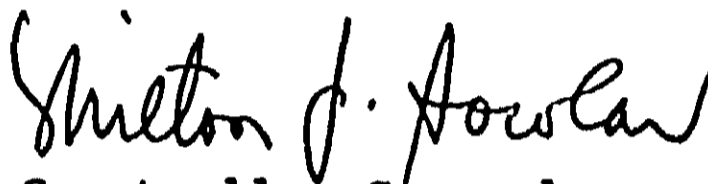
We are likewise unpersuaded by the claimants' argument that meal costs are not included in the listing of expenditures for which receipts are required by paragraph 1-11.3c of the Federal Travel Regulations. Those regulations are not applicable to travel by Foreign Service personnel and paragraph 1-11.3c has in fact been amended to more clearly point out that the requirement to furnish receipts for cash expenditures in excess of \$15 is in addition to the requirement to furnish receipts for listed expenditures, "regardless of amount." FPMR Temp. Reg. A-11, Supp. 4, April 29, 1977.

The reclaim issue submitted by Mr. Boyer raises a collateral issue. Mr. Boyer claims that none of the five meals in question cost more than \$15, but that his voucher listing itemized dinner expenses in excess of that figure reflects the additional amount

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of a tip for each meal. Since the voucher does not provide for an itemization of tips and since the regulation does not specifically exclude the amount of a tip from the receipts requirement, we believe AID reasonably applied the \$15 receipts requirement to the total cost of a single meal, inclusive of tips, though that construction is not necessarily required.

Since the employees have not furnished receipts for any of the meals in question or explained the lack of receipts on one of the two bases provided for by FSTR section 116.3, we find that the agency properly disallowed their claims for individual meal expenses in excess of \$15.

for 
Comptroller General
of the United States