

00731

DECISION



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

FILE: B-186826

DATE: October 23, 1976

MATTER OF: James L. Palmer - Advance Decision on
Actual Subsistence Allowance

- DIGEST:
1. National Labor Relations Board employee who is authorized reimbursement for actual subsistence expenses while on 90-day detail may not be reimbursed for meal expenses claimed on a flat-rate basis and must provide itemization of actual daily food expenses.
 2. Although employee who rents apartment while on temporary duty may be reimbursed expenses for cleaning services as a cost of lodgings, claim for \$600 for maid service for 3 months is excessive based on cleaning needs of a one-bedroom apartment occupied by one individual. Reimbursement should be limited on the basis of the cost of commercial cleaning service provided on a once-a-week basis.
 3. Employee who rents apartment while on temporary duty may be reimbursed telephone users charges and taxes thereon as costs of lodgings. However, neither the cost of telephone installation nor charges for rental of a television may be included as expenses of lodgings.

This is in response to a request of June 23, 1976, by Dorothy S. Wells, an authorized certifying officer of the National Labor Relations Board (NLRB), for an advance decision as to whether Mr. James L. Palmer, a field attorney for NLRB, is entitled to reimbursement for certain expenses incurred while authorized actual subsistence expenses during a 90-day detail in Washington, D.C.

The pertinent facts as they appear in the record are that Mr. Palmer was directed to travel from his official duty station at Houston, Texas, to Washington, D.C., for a 90-day detail lasting from September 19 to December 22, 1975. During this period, he was authorized reimbursement for the actual and

B-186826

necessary expenses of his official travel under the provisions of 5 U.S.C. § 5702(c) and the Federal Travel Regulations (FTR) (FPMR 101-7) chapter 1, part 8 (May 1973), as amended by FPMR Temporary Regulation A-11 (May 19, 1975). When Mr. Palmer submitted a travel voucher for reimbursement of his expenses, he was advised that he had not itemized his meal expenses in such a manner as to permit a proper review by his agency. He then revised his voucher. However, the certifying officer is still uncertain whether reimbursement is proper because his claim for meals is not itemized to show the actual daily cost for each meal, but is based on a flat rate of \$3 per day for breakfast, \$5 per day for lunch, and \$10 per day for dinner. Mr. Palmer also claims reimbursement for maid service during this period at a cost of \$600, as well as reimbursement of the cost for a private telephone and the rental of a television set. The certifying officer asks us to rule on the propriety of certifying the above-mentioned items for payment.

The authority for reimbursement of actual travel expenses is 5 U.S.C. § 5702(c) which provides, in pertinent part, that, under regulations of the General Services Administration, an employee may be reimbursed for the actual and necessary expenses of official travel to high-rate geographical areas designated as such in the regulations. Washington, D.C., is a designated high-rate geographical area under the FTR.

With respect to the basis upon which reimbursement may be made under the above-quoted provision, the FTR contemplates payment only of subsistence expenses actually incurred. Paragraph 1-8.2a of the FTR provides:

"a. Maximum daily reimbursement. When the actual subsistence expenses incurred during any one day are less than the daily rate authorized, the traveler will be reimbursed only for the lesser amount * * *."

In order that the actual subsistence expenses may be determined, paragraph 1-8.5 requires an itemization of actual daily expenditures:

B-186826

"1-8.5 Evidence of actual expenses.

Actual and necessary subsistence expenses incurred on a travel assignment for which reimbursement is claimed by a traveler shall be itemized in a manner prescribed by the heads of agencies which will permit at least a review of the amounts spent daily for lodging, meals, and all other items of subsistence expenses. Receipts shall be required at least for lodging."

The employee is responsible for maintaining a contemporaneous record of expenses incurred incident to travel and for submitting a voucher itemizing such expenses. FTR paragraphs 1-11.2 and 1-11.3.

In accordance with the above provisions, we have held that the submission of a voucher which does not clearly identify daily expenditures for meals is insufficient to allow computation of daily subsistence expenses so that such expenses may be compared to the daily maximum. B-116908, October 12, 1965. Since the rate of \$18 per day claimed by Mr. Palmer for meals over the 85-day period of his temporary duty assignment is not an itemization of actual costs, but, by his own statement, represents a daily average of the total amount spent for meals, that part of his voucher for meal expenses may not be paid on the basis claimed.

The subject of telephone charges incurred by an employee who rents an apartment rather than obtaining lodgings at a hotel or motel is addressed in 52 Comp. Gen. 730 (1973). In that decision, we held that the cost of lodgings reimbursable under the statutes and regulations includes those items of expense which are for accommodations or services ordinarily included in the price of a hotel or motel room. We therefore held that a telephone users charge, but not the cost of installation, is reimbursable as a cost of lodging incident to the occupancy of an apartment while on temporary duty. See also B-168384, February 19, 1975. These cases are to be distinguished from situations in which installation of a telephone in transient quarters is a matter of official necessity and where the installation charge is reimbursable as other than a lodging cost. Cf. decision B-185975 of this date.

B-186826

For the first month of temporary duty, Mr. Palmer claims reimbursement of telephone charges totaling \$28.14. For the second and third months, respectively, he claims reimbursement for charges of \$11.35 and \$12.05. Of the \$28.14 amount claimed, \$22 represents installation charges and is not reimbursable. The remaining \$6.14 is reimbursable inasmuch as it appears to represent a proration of the monthly service charge for the first month after installation. The amounts of \$11.35 and \$12.05 claimed for the 2 succeeding months consist of the monthly service charge of \$7.68, a charge for message units, and Federal and local taxes. The monthly base charge of \$7.68 and the 75-cent charge for message units are includable as lodging costs. However, only that portion of the Federal and local tax attributable to those charges may be reimbursed as a lodging expense. We note in this regard that the tax charges of \$3.67 and \$3.62 for the 2 months involved are based on service charges, including long distance and installation charges, totaling \$64.60 and \$45.76, respectively.

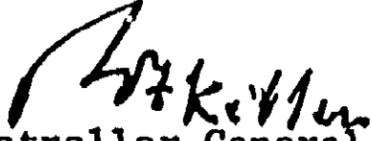
Mr. Palmer's claim for \$90 for rental of a television set is for disallowance. B-160914, March 20, 1967. We recognize that television sets are provided by many hotels and motels. However, we continue to view the separate rental of a television set as unnecessary and primarily a matter of personal pleasure and convenience.

Lastly, with regard to Mr. Palmer's claim for \$600 paid for maid service, our decision at 52 Comp. Gen. 730, supra, holds that maid fees and cleaning charges are reimbursable as lodging costs. While Mr. Palmer may be reimbursed for maid services under our holding in that decision, the amount of his entitlement is limited on the basis of his obligation pursuant to FTR para. 1-1.3a to "exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business." We regard Mr. Palmer's expenditure of an amount equivalent to more than \$7 per day for maid services as excessive based on the cleaning needs of a one-bedroom apartment occupied by one individual. We do not believe that a prudent

B-186826

person traveling on personal business would engage cleaning services more than once a week. For this reason, Mr. Palmer may only be reimbursed for cleaning services on the basis of reasonable charges in the Washington, D.C., area for cleaning his apartment once a week during his temporary duty period.

Deputy


Comptroller General
of the United States