



The Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Eric E. Shanholtz - Temporary Quarters
Subsistence Expenses
File: B-224688
Date: June 8, 1987

DIGEST

1. Voucher supporting Mine Safety and Health Administration employee's claim for temporary quarters subsistence expenses does not specify meals taken at restaurants or meals prepared in-quarters from groceries purchased in bulk. Although actual receipts are not required for meals or groceries consumed while occupying temporary quarters, such expenses are only allowable if reasonable in amount and properly itemized. Minimum itemization necessary to support voucher here requires a showing of whether meals were taken in quarters or in restaurants to support agency computation of reasonable costs of those meals.
2. Determination of reasonableness of expenditures of employee for subsistence while occupying temporary quarters may be made by the employing agency by reference to statistics and other information gathered by Government agencies, such as U.S. Department of Labor, Bureau of Labor Statistics, regarding living costs in relevant area, and the "Runzheimer Meal - Lodging Cost Index" for meal expenses at restaurants. Employee who fails to provide information on his voucher to enable agency to effectively utilize Government data to determine reasonableness of employee's claim for temporary quarters subsistence expenses has failed to establish the Government's liability for the expenses he claims, and that voucher must be resubmitted or denied altogether.

DECISION

The Department of Labor's Chief of Financial Services for the Mine Safety and Health Administration has asked us to rule on the entitlement of Mr. Eric E. Shanholtz to temporary quarters subsistence expenses (TQSE) in connection with his transfer from Helena, Montana, to Lexington, Kentucky, in September 1985. Mr. Shanholtz, his wife and two children, ages 10 and 3, initially resided in a

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Lexington motel between September 11 and 16 and subsequently they moved into a rented home while searching for permanent quarters in the Lexington area. When the employing agency determined that Mr. Shanholtz should have been able to locate permanent quarters during the initial period of the TQSE claim, it denied Mr. Shanholtz' request for an extension of the entitlement after October 31, following which the Shanholtz family remained in the rented home.

According to the administrative report, Mr. Shanholtz claimed reimbursement for meal costs of \$2,086.86 for his family during the period September 18 through October 31, 1985. The agency reduced reimbursement to a total of \$729.08, which it considered reasonable based on estimated meal costs for a comparable family as shown in the United States Department of Agriculture Human Nutritional Food Bulletin. This statistical source assumes that all meals and snacks are purchased at the store and prepared at home. Mr. Shanholtz disputes this finding and asserts that he and his family members had most of their meals at restaurants at a higher cost than for meals prepared at home. However, although Mr. Shanholtz claims that the majority of the meals his family took during the period were at restaurants, the voucher he submitted does not indicate which of the meals on which of the days covered by the voucher were for meals in restaurants. There are no individual receipts for any meals taken at restaurants, and there are no entries on the voucher for many of the meals during the occupancy of the rental home between September 18 and October 31, 1985. The voucher also discloses three lump-sum payments entitled "food for house" and "groceries for house," totalling \$475.78. These lump-sum amounts do not appear to be allocated to particular meals, but appear to be attributable to expenses of food preparation in the temporary quarters.

Under 5 U.S.C. § 5724(a)(3), and implementing regulations contained in Chapter 2 Part 5 of the Federal Travel Regulations (FTR), a transferred employee may be reimbursed subsistence expenses for himself and his immediate family while occupying temporary quarters. These regulations authorize reimbursement only for the actual subsistence expenses incurred provided they are incident to the occupancy of temporary quarters and are reasonable as to amount. FTR para. 2-5.4a. The employing agency is in the best position to review an employee's expenditures while accounting for agency travel funds. For these reasons we recognize the responsibility of the employing agency, in the first instance, to determine that subsistence expenses are reasonable, and this Office generally will not interpose its

independent judgment on the reasonableness of expenses incurred where the agency has based its determination on competent bases. See for example Jesse A. Burks, 55 Comp. Gen. 1107 (1976), reconsidered and amplified, 56 Comp. Gen. 604 (1977).

The claimant here appears to have provided a shorthand expression of his temporary subsistence expenses. However, the absence of information on the claimant's travel vouchers which would enable the agency to understand the itemization of Mr. Shanholtz' expenses, and determine their reasonableness, precludes reimbursement of the claim as presented. Settlement of Mr. Shanholtz' voucher must be founded on a determination of the legal liability of the United States under the factual situation involved as established by the written record of entitlement, that is, the voucher prepared by the claimant. See 4 C.F.R. § 31.7 (1985). Indeed the vouchers submitted by the claimant clearly indicate that "failure to provide the information * * * required to support the claim may result in delay or loss of reimbursement."

We cannot conclude that the agency's limitation of Mr. Shanholtz' claim to an amount prorated on bulk food purchases consistent with the Human Nutritional Food Bulletin adequately or equitably disposes of Mr. Shanholtz' entitlement, on the basis of the vouchers claiming restaurant meals submitted by the claimant. At the same time, on the record before us, there is insufficient information to make any meaningful determination regarding Mr. Shanholtz' entitlement to temporary quarters subsistence expenses for meals taken during the period of his temporary quarters. Therefore, it is clear that Mr. Shanholtz has not met his burden of proving the liability of the United States for the monetary entitlements which he claims here.

Although receipts are not required for meals or groceries consumed while occupying temporary quarters, such expenses are only allowable when properly itemized and reasonable in amount. B-175918, June 15, 1972. Under FTR para. 2-5.4b, actual expenses are required to be itemized in a manner prescribed by the head of the agency that will permit at least a review of the amounts spent daily for lodging, meals, and other items. B-170583, October 29, 1970. The evaluation of the reasonableness of amounts claimed must be made on the basis of the facts in each case. 52 Comp. Gen. 78 (1972). Further, we have specifically noted that a determination of the reasonableness of the sum claimed for subsistence expenses may be made on the basis of statistics and other information gathered by Government agencies regarding living costs in the relevant location, such as the

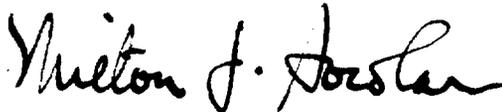
Department of Agriculture Human Nutritional Food Bulletin used here. See Jack S. Sanders, B-188289, November 14, 1977.

To assist agencies in making an independent determination as to the reasonableness of claimed subsistence expenses in a given case, we have stated that 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. We have also recognized that Department of Labor statistics are based on the "average" family, and thus the actual expenses of a particular family will vary depending upon the family's composition and actual income. Such variances can be accounted for through the use of the Bureau of Labor Statistics equivalence scale. Jesse A. Burks, as amplified, 56 Comp. Gen. 604, supra. When the expenses incurred by an employee appear unreasonable, an adjustment for reimbursement purposes may be made by reference to such information. Jesse A. Burks, 56 Comp. Gen. 604, supra.

However, if the agency uses such statistics, it must give the employee the opportunity to prove that because of unusual circumstances the actual cost of meals exceeded the statistical average. Jesse A. Burks, 56 Comp. Gen. 604, supra. Thus, in one case we recognized that the application of Government statistics for groceries would be an inappropriate standard applied for each day of temporary quarters subsistence expenses where the employee convincingly showed that restaurant meals were necessary for the particular employee and his family, and that such restaurant meals demonstrably exceeded the statistical average for groceries in the locality in question. Dennis L. Kemp, B-250638, July 30, 1982. In that case, we suggested that the "Runzheimer Meal - Lodging Cost Index" for meal expenses at restaurants would be a reliable statistical reference and an appropriate method for an agency to measure the level of reimbursement for meals eaten at restaurants. See also Thomas D. Voglesonger, B-196030, December 11, 1979. Thus the evaluation of the reasonableness of the amounts claimed by Mr. Shanholtz should include a determination of the reasonable cost of restaurant meals in the Lexington area for those meals on those days when restaurant expenses were actually incurred, as well as statistical references for meals prepared in-quarters using groceries bought in bulk at local stores. In addition, the experience of other employees under similar circumstances and any other unusual circumstances that might be relevant should be incorporated in the determination of the reasonableness of amounts claimed.

Consistent with this analysis Mr. Shanholtz' vouchers do not provide sufficient information. His written presentation of meal costs as subsistence expenses does not adequately reflect an itemization of the expenses he actually incurred for each meal, including meals taken at restaurants, and including groceries purchased in large lots which could be prorated over the days they are used in temporary quarters. See Patrick T. Schluck, B-202243, July 6, 1983. His general statement that meals were consumed in restaurants because of an intensive search to find another home is no substitute for a claim based on actual meal costs itemized for each meal and entered in writing on the employee's voucher and supporting papers signed by the employee. In addition, no explanation is provided for the omission of many meals for which the voucher totals include reimbursement.

Therefore, as presently constituted, the voucher presented by Mr. Shanholtz for payment does not support reimbursement for food and meals as subsistence expenses. Mr. Shanholtz should execute an addendum to his voucher providing necessary information to enable the agency to determine the reasonableness of amounts he has claimed for subsistence expenses based on the facts of his case consistent with our analysis set out above. If the claimant is unwilling or unable to provide this minimally acceptable information necessary to support his entitlement theory, then the reclaim for greater reimbursement than the agency allowed must be denied.



Acting Comptroller General
of the United States