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

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FILE: B-211688 **DATE:** October 13, 1983

MATTER OF: Robert P. Trent - Reimbursement for Official Travel

DIGEST:

1. An employee requests reimbursement for costs claimed to have been incurred for taxicab service in traveling to and returning from the airport. The employee contends that a receipt is not necessary since the taxicab fare, exclusive of tip, was less than $15 for each trip. The employee also refuses to provide his residence address, contending that the agency has no authority to request such information. The Federal Travel Regulations (FTR) require that the employee provide his residence address with his travel voucher. Since the employee has refused to provide this information, we conclude that the agency may properly deny reimbursement for the item. Also, taxicab fares and tips should not be itemized separately and a receipt should have been obtained by the employee.

2. An employee claims reimbursement for the cost of local telephone calls charged to his hotel room. The agency has disallowed reimbursement for local calls dated for the day before and day after the dates on which the conference which he attended was in session, stating that there was no need for the employee to conduct official business on these days. The employee bears the burden of proving that the costs incurred were essential to the transacting of official business.

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3. An employee claims reimbursement for tips paid to airport porters for the handling of a box containing literature acquired at a conference. The agency has reduced the amount allowed for reimbursement, contending that the amount claimed by the employee was unreasonable. We will not disturb an agency determination regarding reasonableness of an expense, absent a showing that the determination was arbitrary, capricious or clearly erroneous. Moreover, since no separate charge was made for the handling of the box, the amount allowed for reimbursement should be charged to the employee's actual subsistence allowance rather than as a necessary business expense.

4. An employee claims reimbursement for costs incurred incident to his use of a rental car while attending a conference. The agency, contending that use of a rental car was not authorized as advantageous to the Government, has determined that the employee should have used an alternative, less expensive mode of transportation. Accordingly, the employee's reimbursement for this item has been reduced by the agency, the amount being calculated by comparison to expenses incurred by other agency travelers attending the same conference. Although the duly authorized official approved Mr. Trent's voucher, he did so without making a determination of advantage to the Government and given the factors involved no such determination could have been made. Moreover, the method used by the agency to reduce the claimed reimbursement for this item, being not arbitrary or capricious, was permissible. See FTR para. 1-2.2b; FTR para. 1-2.2c(1)(a).

5. An employee claims reimbursement for meal and miscellaneous expenses incurred while attending a conference. The agency has reduced the amount allowed for reimbursement on this item to a percentage of the

statutory maximum actual subsistence allowance, as specified in an agency guideline. We conclude that the agency was justified in reducing the employee's reimbursement for meal and miscellaneous expenses, and that the formula used to reduce these expenses, being neither arbitrary nor capricious, was permissible.

6. An agency disallowed lunch costs for days on which an employee was served an in-flight lunch. We conclude that the purchase of a lunch following a flight on which a meal was served is a personal choice, and not a reimbursable business expense, even if the employee feels that the in-flight meal was too small.

This decision is in response to a request from Mr. Gordon S. Haynes, Authorized Certifying Officer with the United States Department of Energy, Bonneville Power Administration (BPA), in Portland, Oregon, regarding the propriety of reimbursing Mr. Robert P. Trent for various items claimed on a travel voucher. Mr. Trent, a former employee of BPA, has claimed reimbursement for costs incurred incident to his attendance at the National Computer Conference (NCC), in Houston, Texas (June 7-10, 1982). Agency officials have questioned several items, contending either that Mr. Trent has supplied insufficient supporting information, or that the costs incurred were "excessive, imprudent, unreasonable or unwarranted in the circumstances." Mr. Trent has proffered counterarguments as to the disputed items. Due to the large number of items at issue, we will address each individually.

Although Mr. Trent was in official travel status from June 6-11, 1982, use of annual leave extended his stay in Houston to the period spanning June 4-21, 1982. Travel costs for a June 6 (arrival) and a June 11 (departure) have, therefore, been calculated on a constructive travel cost basis.

1) Taxi Fares

Mr. Trent's attendance at the NCC involved a flight from the Portland Airport to Houston, and a return flight. Mr. Trent contends that he incurred taxicab costs of $16.90

($14.90 fare and a $2.00 tip) in traveling to the airport, and of $16.80 ($14.80 fare and a $2.00 tip) in returning to his residence. Mr. Trent did not obtain a receipt for the claimed taxicab service, and has refused to provide his Portland residence address to BPA.

Paragraph 1-2.3(c) of the Federal Travel Regulations (FPMR 101-7) (FTR) provides that "[r]eimbursement will be allowed for the usual taxicab and airport limousine fares, plus tip, from common carrier or other terminal to either the employee's home or place of business, from the employee's home or place of business to common carrier or other terminal, or between an airport and airport limousine terminal." The position of BPA is that, under this provision, Mr. Trent must, in the absence of a receipt for the taxicab service, provide his home address (his point of departure) so that BPA can calculate the distance traveled to the airport, and verify the taxicab fares he claims to have paid.

Mr. Trent has refused to identify his current residence, contending that BPA has produced no specific regulation requiring that he provide this information in his travel voucher. Relying upon this lack of citation to an explicit regulation, and BPA's policy of not requiring a receipt for expenditures of less than $15, Mr. Trent argues that BPA has no authority to deduct the taxicab fares from the reimbursement he has claimed on his travel voucher. We cannot agree with this reasoning.

First, we point out that, in attempting to establish liability on the part of the United States, the burden is on the claimant to prove his right to payment. Raymond Eluhow, B-198438, March 2, 1983; Frank T. Uminski, B-187713, February 14, 1978. Mr. Trent's contention that BPA must establish nonliability via specific regulatory citation is unfounded.

Furthermore, paragraph 1-11.5c(3) of the FTR requires that travel vouchers be supported with receipts, passenger coupons or "other appropriate evidence to support the [travel] claim for reimbursement." The requirements of FTR paragraph 1-11.5 have been strictly enforced, with failure to comply resulting in suspension of reimbursement for the claimed item. See Kenneth G. Buss, 56 Comp. Gen. 104 (1976); Richard W. Coon, B-194880, January 9, 1980. FTR paragraph 1-11.7 requires full itemization of all suspended items which are reclaimed. Thus, although in a given case

submission of a receipt may not be necessary, evidence sufficient to support the claim for reimbursement of taxicab fares is required. It is incumbent upon the claimant to produce such evidence. Frank T. Umanski, cited above. See also Rosemary M. Gilead, B-184618, April 16, 1976. Mr. Trent has chosen to withhold the information, the address of his residence, which could support his claim. He has, thereby, failed to meet his burden of proving the liability of the Government as to this item.

Additionally, paragraph 1-11.3(c) of the FTR, since amended, provides that "* * * [r]eceipts are required for allowable cash expenditures in excess of $15, plus any applicable tax." Mr. Trent's reply was that each taxicab fare should be itemized separately from the tip. Under this method of calculation, each item would be less than $15.

We point out, in this context, that our decisions have not treated taxicab fares and tips for taxicab service as separate items. See Irvan P. Cook, Jr., B-179823, July 14, 1975. In Irvan P. Cook, Jr., we disallowed reimbursement for the entire amount incurred for taxicab service, for failure to obtain a receipt for an expenditure of greater than $15, even though the tip, if itemized separately, would have been less than $15. Accordingly, Mr. Trent's claim for taxicab fare was properly denied.

2) Local Telephone Calls

The second disputed item involves local telephone calls charged to Mr. Trent's hotel room in Houston. Mr. Trent claims a reimbursement for local telephone calls made between June 6-11, 1982, inclusive (total - $13). The agency has approved reimbursement only for those calls made between June 7-10, 1982 (total - $8), the dates of the NCC. The question is: Whether BPA properly deducted from Mr. Trent's reimbursement claim local telephone call expenses incurred the day before and day after the NCC. We hold, for the following reasons, that it was permissible for BPA to deduct these claimed expenses.

Paragraph 1-1.3b of the FTR provides that "* * * [t]raveling expenses which will be reimbursed are confined to those expenses essential to the transacting of official business." See also FTR paragraph 1-6.1a. The agency states that there was no need for Mr. Trent to transact official business other than at the NCC. Accordingly, local telephone call expenses were approved for reimbursement only

for those days during which the NCC was in session. Mr. Trent argues in response that 1) the days immediately preceding and following the NCC were part of his official travel, and 2) BPA has cited no authority to support the deductions made.

We point out, again, that the burden of proof regarding right to reimbursement lies with the claimant, not with BPA. The claimant, in this context, must demonstrate that the expenses incurred were essential to the transacting of official business. Raymond Eluhow, cited above. Mr. Trent has proffered no other evidence than his statement that the 2 days were part of his official travel. In the absence of proof that the local telephone calls made by Mr. Trent on June 6 and June 11, 1982, were necessary business expenses incident to his official travel, he may not be reimbursed for them. Thus, BPA's deduction of these items from Mr. Trent's claimed reimbursement was proper.

3) Handling of Baggage

The third issue presented concerns Mr. Trent's claim for reimbursement of costs incurred in tipping two porters (a $3 tip at the Houston Airport and a $3 tip at the Portland Airport) for the handling of a box during his return flight. According to Mr. Trent, the box was filled exclusively with literature he had acquired at the NCC, and was quite heavy. The agency contends that the $6 total claimed was excessive, and has allowed only a $2 reimbursement as reasonable for this item. The questions are two: 1) Whether the baggage handling tips claimed should be included in Mr. Trent's actual subsistence allowance (subject to a $75 per day maximum), or should be charged separately as a necessary expense of official business incurred in transporting Government property; and 2) Whether BPA acted properly in reducing the amount allowed for reimbursement to $2, as a more reasonable tip under the circumstances.

First, as to the allocation of this expense to actual subsistence or official business, we conclude that it must be included as a subsistence expense of the employee. Except in unusual circumstances, tips to porters and baggagemen are reimbursable under the traveler's per diem allowance, FTR paragraph 1-7.1b, or actual subsistence allowance, FTR paragraph 1-8.2b. See Johnston E. Luton, B-182853, January 30, 1976. Although our decisions allow for separate itemization as a miscellaneous business expense

when necessarily incurred in the transaction of official business, such treatment has been denied unless a separate charge has been made for the service provided. 48 Comp. Gen. 84 (1968); 37 Comp. Gen. 408 (1957). Mr. Trent has acknowledged that no separate charge was required for the handling of the box at issue. Thus, costs incurred in tipping the porters are properly includable as actual subsistence expenses under FTR paragraph 1-8.2b.

Second, we address the propriety of BPA's reduction of the reimbursement claimed by Mr. Trent from $6 to $2, as a more reasonable tip for the services rendered. In response, Mr. Trent states only that the box was heavy, that he believes $6 to have been a reasonable tip, and that BPA has cited no authority to support the deduction. While we acknowledge that BPA has not indicated a basis for its determination that $2 would have been a more reasonable tip for the services rendered, we point out that the burden of proof is on the claimant. Raymond Eluhow, cited above. This office will not disturb the determination of the employing agency regarding the reasonableness of an expense absent a showing that the determination was arbitrary, capricious or clearly erroneous. James E. Dorman, B-207039, March 1, 1983; Robert A. Jacobsen, B-198775, April 16, 1981.

It appears, however, that BPA's original determination that a $2 expense would have been reasonable for this item was based on a belief that there was only one porter involved in the handling of the box. Mr. Trent indicates that 2 tips were paid for the handling of the box, one to a porter at the Houston Airport and one to a porter at the Portland Airport. Thus, it would appear that, based on BPA's determination that $2 would have been a reasonable tip for these services, the claimant should be reimbursed a total of $4 on this item.

4) Rental Car

The fourth issue presented involves Mr. Trent's claim for reimbursement of $109.27 incurred incident to his use of a rental car while attending the NCC. The agency has disallowed $69.97 of this claim, contending that use of an alternate means of transportation would have been advantageous to the Government.

Apparently Mr. Trent was using a general travel order to travel to the conference. On his return the official with

the authority to authorize or approve rental car usage approved the travel voucher. However, BPA states that the official approved the usage without identifying the necessity or circumstances of the claim.

Although Mr. Trent was in official travel status from June 6-11, 1982, he rented the car as of June 4, and did not return it until June 21. Accordingly, most of the time Mr. Trent had the car it was used for personal reasons while he was on annual leave.

First, as to the propriety of the car rental, FTR paragraph 1-2.2b provides, in part, that "* * * travel on official business shall be by the method of transportation which will result in the greatest advantage to the Government, cost and other factors considered." Paragraph 1-2.2c(1)(a) of the FTR raises a presumption in favor of common carrier transportation as the method most advantageous to the Government, providing, in part, that:

> "* * * other methods of transportation may be authorized as advantageous only when the use of common carrier transportation would seriously interfere with the performance of official business or impose an undue hardship upon the traveler, or when the total cost by common carrier would exceed the cost by some other method of transportation. The determination that another method of transportation would be more advantageous to the Government than common carrier transportation shall not be made on the basis of personal preference or minor inconvenience to the traveler resulting from common carrier scheduling."

Finally, paragraph 1-2.2c(4) allows the use of rental vehicles only when it is determined that use of other methods of transportation would not be more advantageous to the Government. Thus, to justify his use of a rental car, Mr. Trent would have to overcome this presumption favoring use of public transportation. See David W. Haggard, B-195331, July 22, 1980; Anthony P. De Vito, B-196950, March 24, 1980.

Mr. Trent has proffered several arguments as to this item. To summarize, Mr. Trent contends that the location of his hotel, having been inaccessible to public transportation, necessitated his use of a rental car.

He alleges that taxicab fares which would have been required for transportation to and from the Houston Airport, to and from the NCC, and in obtaining meals would have been comparable to the cost of the car rental.

In refutation, BPA has stated that other BPA travelers attending the NCC were able to function, less expensively, in Houston without use of a rental car, that several restaurants were available within the vicinity of the hotel at which Mr. Trent was staying, and that meals were available at the NCC.

Mr. Trent argues that public transportation to and from the airport was not available within the immediate vicinity of the hotel at which he was staying. He has made no showing, however, that adequate lodging at a hotel serviced by public transportation was not available. Indeed, other BPA travelers attending the NCC were able to secure such lodging. Mr. Trent should have inquired as to the availability of public transportation in making his lodging arrangements. James Wasserman, B-192112, October 11, 1978; Arthur L. Herbert and David R. Brindle, B-190657, May 19, 1978. Further, the record indicates that several restaurants were available in the immediate vicinity of the motel at which Mr. Trent was staying. Thus, there was no need for him to travel in search of a meal while at his motel. George E. Townsend, B-195226, August 10, 1979.

Mr. Trent also argues that he did not like the meals available at the NCC, and that he wished to eat at locations selected by other conference participants. These arguments relate to personal choice rather than business necessity, however, and do not justify the use of a rental car. Reuben Yudkowsky, B-202411, December 1, 1981; George E. Townsend, cited above.

Finally, Mr. Trent argues that he had received authorization for use of a rental car. Paragraph 1-3.2a of the FTR requires that the rental of a car be "* * * authorized or approved as advantageous to the Government whenever the employee is engaged in official business within or outside his/her designated post of duty." See Ronnie Davis, B-204324, April 27, 1982; Anthony P. DeVito, cited above. Agency guidelines require that such authorization come from a supervisor at the level of Division Director or higher. BPA Manual Chapter 230.4(f). Mr. Trent contends that he received verbal authorization from the Assistant Director of the Division prior to the trip, and a written authorization from the Division Director in the form of his signature on the travel voucher he submitted after the trip. The agency

contends, on the other hand, that the Assistant Director did not specifically authorize use of a rental car, and that the Division Director signed the travel voucher without reviewing the propriety of the rental car usage.

We note that, under BPA guidelines, the Assistant Director would have no authority to approve the use of a rental car. We have consistently held that a Government agency is not bound by the actions or statements of an employee who oversteps his authority. Joseph Pradarits, 56 Comp. Gen. 131 (1976).

Moreover, although the Director approved Mr. Trent's itemized voucher he did so without making a determination of advantage to the Government under paragraph 1-2.2c(1)(a) of the FTR. Under the latter regulation, it is mandatory that a determination of advantage to the Government be made so that an employee can be reimbursed for a rental car. See Pradarits above. Given the above factors we find that a determination of advantage to the Government could not have been made. Accordingly, Mr. Trent may not be reimbursed for the use of a rental car.

For these reasons, we conclude that Mr. Trent was not authorized to use a rental car while in attendance at the NCC. The partial disallowance of BPA of costs claimed under this item was, therefore, proper.

Second, we address the propriety of the method employed by BPA to reduce Mr. Trent's reimbursement for this item. The agency has reduced the amount of reimbursement to which Mr. Trent is entitled by a comparison to expenses incurred by another BPA traveler attending the same conference. Our decisions have consistently held that it is appropriate to limit the reimbursement of an employee, who has utilized a means of transportation not authorized as advantageous to the Government, to the lower amount at which the employee could have traveled, constructively calculated. See Joseph Pradarits, cited above; Sandra Massetto, B-206472, August 30, 1982; Raymond E. Vener, B-199122, February 18, 1981. Further, we have specifically held that a comparison to expenses incurred by other employees on the same temporary duty assignment is an acceptable method for reducing

the reimbursement to which an employee is entitled. Richard B. Davis, B-197576, September 8, 1980. We thus conclude that BPA's actions, in this regard, being neither arbitrary nor capricious, were permissible. See James E. Dorman, cited above.

5) Meals

The fifth issue presented concerns meal expenses claimed by Mr. Trent for reimbursement. The agency has reduced this claim to an amount BPA considers reasonable for meal expenses in the Houston area. Mr. Trent has contested the reductions. The questions are 1) Whether BPA has the authority to limit reimbursement for meal and miscellaneous expenses incurred by an employee traveling on an actual subsistence basis to a percentage of the statutory maximum allowance for the area, as prescribed by agency guidelines; and 2) Whether BPA may properly deny reimbursement of the cost of a lunch purchased by the employee immediately following a flight, the ticket for which was purchased by the Government, on which a meal was served. We hold, for the reasons which follow, that the actions taken by BPA were within its authority, and proper.

Mr. Trent traveled to Houston, a high rate area, on an actual subsistence basis, his statutory maximum allowance being $75 per day. He has claimed reimbursement for meal and miscellaneous expenses equal to the maximum allowance for 5 of the 6 days he was in official travel status. Included in the expenses claimed for reimbursement are charges for lunches purchased on his day of arrival and day of departure, even though a midday meal was served on the flight taken by Mr. Trent, and paid for by the Government, on each of these days.

The agency has reduced the amount allowed for reimbursement of meal and miscellaneous expenses to a percentage of the statutory maximum subsistence allowance for the Houston area, as prescribed by agency guidelines. BPA Manual 233.12b. Additionally, BPA has disallowed reimbursement for the cost of the lunch purchased on Mr. Trent's day of arrival in Houston, because a meal was served on the flight, and for that purchased on his day of departure, contending in the latter instance that Mr. Trent should have taken an early morning flight which would have, on a constructive travel basis, had him arriving in Portland prior to time for lunch. Mr. Trent responds with the following arguments 1) the formula limitation placed on reimbursement of meal and miscellaneous expenses by BPA is arbitrary and capricious; 2) he was not informed, despite

inquiry, of the BPA guideline limiting meal and miscellaneous expenses to a percentage of the statutory maximum allowance for the area; 3) that the meals served on his flights to and from the NCC were insufficient for his needs; and 4) that he would have had to have arisen at an unreasonable hour of the morning to catch the return flight which BPA contends he should have taken.

Paragraph 1-1.3a of the FTR provides that "* * * [a]n employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business." Paragraph 1-1.3b goes on to provide that: "* * * [t]raveling expenses which will be reimbursed are confined to those expenses essential to the transacting of official business." Under these regulations, our decisions have consistently held that we will not disturb the determination of an agency as to the reasonableness of expenses incurred by an employee unless that determination is shown to have been arbitrary, capricious, or clearly erroneous. Robert A. Jacobsen, cited above; Micheline Motter and Linn Huskey, B-197621, B-197622, Februaury 26, 1981. Further, we have upheld the validity of an agency guideline involving a formula substantially the same as that used by BPA, warning only that the agency must allow for reimbursement of a greater amount if the employee can show that unusual circumstances warranted the excess costs incurred. Harry G.Bayne, 61 Comp. Gen. 13 (1981). See also James E. Dorman, cited above. Mr. Trent has made no showing of unusual circumstances, only of personal preference, as accounting for his high meal costs. We, thus, cannot say that BPA acted arbitrarily or capriciously in limiting his reimbursement for meal and miscellaneous expenses to a specified percentage of the statutory maximum, and will not disturb the agency's determination as to the reasonableness of these expenses.

As to the cost of lunches purchased by Mr. Trent on his days of arrival and departure, we agree with BPA that reimbursement should be disallowed. Our cases have consistently held that dissatisfaction with a meal served on a flight, including a desire for additional food, is not sufficient justification for the purchase of another meal. If the employee chooses to purchase additional food, such purchase is a personal choice, and, therefore, not a reimbursable expense incurred incident to official travel. James E. Dorman, cited above; Jesse A. Atkins, B-193504, August 9, 1979. Thus, reimbursement was properly denied for each of these 2 lunches.

CONCLUSION

We return the voucher submitted by Mr. Trent to be certified for payment in accordance with the foregoing.

for Milton J. Socolar
Comptroller General
of the United States