

DECISION

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

FILE: B-166411

DATE: SEP 3 1975

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MATTER OF: Blaine L. Bowen - miscellaneous travel expense

DIGEST:

The established rule is that cost of special equipment to enable an employee to qualify himself to perform official duties constitutes a personal expense of the employee and is not payable from appropriated funds. Employee would not be entitled to bedboard expenses needed for sleeping because of injury to back. Such expenses are considered part of lodging which are part of the expenses included in per diem. Neither would bedboard expenses be reimbursable as miscellaneous expenses since such expenses are personal and not essential to the transaction of official business.

This action arises from a submission by Orris C. Huet, Authorized Certifying Officer, National Finance Center, United States Department of Agriculture. He requests our decision on the claim of Mr. Blaine L. Bowen, an employee of the Forest Service, Department of Agriculture, who has submitted a reclaim voucher in the amount of \$16 for bedboard expenses while traveling on official business.

The "bedboard expenses" were originally claimed on two travel vouchers and were subsequently disallowed by two suspension notices issued by the agency because they were considered to be a personal expense and therefore not reimbursable.

Mr. Bowen states that he suffered a back injury in the line of duty and that he has had two major back operations and additional medical treatments. The injury and treatment have been covered under a claim with the Bureau of Employees Compensation. As a result, the claimant reports it is impossible for him to sleep on a mattress without the rigidity of a board. He has equipped his own mattress with a bedboard at his own expense, but while traveling on official business, he must incur the expense of a bedboard. He adds that for the past nineteen years auditors have ruled that the cost of bedboards constitutes a legitimate expense and that his travel accounts have been paid.

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A review of all Mr. Bowen's travel vouchers discloses that he has been reimbursed a total of \$21 for bedboard expenses incurred while on official travel. These expenses were included in vouchers not audited under statistical sampling procedures.

The two travel vouchers which have been submitted show that Mr. Bowen was paid transportation costs and per diem in lieu of subsistence while he was in travel status. Reimbursement of travel expenses to civilian employees of the Government while traveling on official business is governed by the 5 U.S.C. 5701 et seq., as implemented formerly by the Standardized Government Travel Regulations, and currently by the Federal Property Management Regulations (FPMR) 101-7, effective May 1, 1973. Paragraph 1-7.1b of FPMR 101-7 provides, in pertinent part, as follows:

"b. Expenses covered by per diem. The per diem in lieu of subsistence expenses includes all charges for meals, lodging * * *."

Paragraph 1-9.1d of FPMR 101-7 provides:

"Miscellaneous expenditures not enumerated herein, when necessarily incurred by the traveler in connection with the transaction of official business, shall be allowed when approved."

The established rule is that the cost of special equipment to enable an employee to qualify himself to perform his official duties constitutes a personal expense of the employee, and as such, is not payable from appropriated funds. Generally, the test to be applied with reference to such expense, in the absence of specific statutory authority therefor, is whether the expenditures are essential from the standpoint of carrying out the object of the appropriations involved, and whether the wearing apparel, personal furnishings, or special equipment is such as the employee might reasonably be expected to furnish as a part of the personal equipment necessary for him to perform the regular duties of his position. See 3 Comp. Gen. 433 (1924); 32 id. 229 (1952); and B-179057, May 14, 1974.

It is our view that, even though not specifically enumerated in paragraph 1-7.1b of FPMR 101-7, the cost of bedboards is included as a part of lodging expenses and, therefore, is covered in the

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per diem allowance. Furthermore, we consider the cost of bedboards for use of travelers while sleeping to be personal expenses and not essential to the transaction of official business. See 35 Comp. Gen. 361 (1955); and B-151701, July 3, 1963.

Accordingly, the reclaim voucher submitted by Mr. Bowen may not be certified for payment. In view of the small amount involved and since the cost of recovery would most likely exceed the amount recovered no action need be taken with regard to prior payments made.

R. F. KELLER
Deputy | Comptroller General
of the United States