

**DECISION**



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

**FILE:** B-213868

**DATE:** July 12, 1984

**MATTER OF:** Herman Zivetz

**.DIGEST:**

1. Where an employee, who stayed in non-commercial lodging while on a temporary duty assignment, has not satisfied his agency that his claim is for lodging costs actually incurred, the agency may require additional information, including cancelled checks, before paying claim.
2. An employee, who is on a temporary duty assignment and authorized actual expenses, may not be reimbursed for meal expenses based on estimated grocery expenditures and must provide an itemization of actual daily food expenses. That itemization may be based on a proration of grocery costs actually incurred.

When an employee on a temporary duty assignment occupies non-commercial lodging, his agency may require documentation of the costs incurred before paying a claim. Also, an employee may not be reimbursed for estimated meal costs where actual expenses have been authorized.<sup>1</sup>

Background

In connection with his transfer from Bucharest to Tokyo in 1981 Mr. Herman Zivetz, a Foreign Service Information Officer with the United States Information Agency, performed temporary duty in Washington, D.C., for consultation and training. He was authorized actual expenses not to exceed \$75 per day for the first 30 days of his assignment. On February 18, 1981, Mr. Zivetz submitted a voucher for the

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<sup>1</sup> This decision results from the request of the Chief, Financial Operations Division, Office of the Comptroller, United States Information Agency, for an advance decision on the claim of Mr. Herman Zivetz for reimbursement of lodging and meal expenses on a temporary duty assignment in Washington, D.C.

period from January 19 to February 17, 1981, in the amount of \$2,250. He claimed lodging expenses of \$58.15 per day or \$1,744.50. Meals were estimated as follows: breakfast at \$2.85 per day, lunch at \$5 per day, and dinner at \$9 per day. Mr. Zivetz claimed meal and lodging costs totaling exactly \$75 per day.

Mr. Zivetz rented a condominium in Arlington, Virginia, from its owner while on temporary duty. The receipt he submitted for lodging costs for this period consisted of a statement typed on plain bond paper and dated January 19, 1981, which acknowledges receiving \$1,803 in two checks for payment of 31 days' rent at \$58.15 per day.

The voucher which Mr. Zivetz submitted for the period from January 19 to February 17, 1981, was returned to him by the Financial Operations Division on April 22, 1981, with the request that his actual meal costs be itemized since he was authorized reimbursement based on expenses actually incurred. Mr. Zivetz returned the voucher unchanged with the explanation that his meal costs represented "estimated expenditures for groceries" and that he had been told it was unnecessary to save grocery receipts.

No further action was taken on the voucher until 1983 when Mr. Zivetz was asked to provide cancelled checks as evidence of his lodging costs. Mr. Zivetz has declined to do this on the grounds that too much time has passed since the voucher was submitted and that he no longer has any records.

The agency has requested our decision regarding its authority to request cancelled checks and to reimburse Mr. Zivetz for estimated meal expenses.

#### Documentation of Lodging Costs

Reimbursement of actual subsistence expenses incurred on a temporary duty assignment by employees of the United States Information Agency is governed by section 157.4 of Volume 6, Foreign Affairs Manual (6 FAM) which states:

"All travelers are required to submit with their travel vouchers an itemized listing of the amount spent daily for expenses

incurred on an actual subsistence basis. This listing shows the daily amount spent for: (a) lodging; (b) meals (each meal cost should be listed separately); and (c) all other items of subsistence expense. Receipts should be obtained whenever possible but are required without exception for lodging expense."

Section 157.4 contains requirements similar to those of para. 1-8.5 of the Federal Travel Regulations (FPMR 101-7).

Whether an employee is reimbursed for lodgings under the actual expense method or under the lodgings-plus system of per diem, the Federal Travel Regulations and the Foreign Affairs Manual contemplate that the employee is to be reimbursed only for actual and necessary expenses. When an employee lodges at a commercial facility such as a motel, a receipt furnished in the ordinary course of business is usually sufficient to establish that the expense was incurred. Where, however, an employee occupies non-commercial facilities, a receipt given by an individual other than in the ordinary course of doing business may not be sufficient evidence to establish that the payment was required or that the amount was reasonable. See Barry A. Smith, B-184946, March 10, 1976, and Lois E. Bennett, B-200079, April 3, 1981.

Furthermore, where an agency is not satisfied that an employee's explanation of lodging costs incurred in non-commercial facilities is sufficient to enable it to determine that the claim is reimbursable, it should require additional information before the claim is paid. In this case a request for the cancelled checks totalling \$1,803 for 31 days' rent appears proper. While the employee should have retained these records until the voucher was certified, his failure to do so does not preclude the agency from requiring the needed documentation even though the settlement of his voucher has been delayed. If further evidence is presented to satisfy the agency it may reimburse the employee but only to the extent the cost incurred was reasonable in the circumstances.

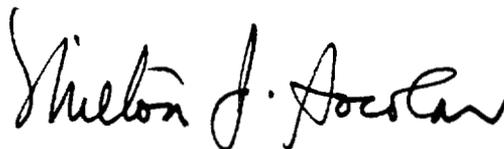
Accordingly, that part of the employee's voucher for lodging may be certified for payment only to the extent additional information is provided by the employee to substantiate that the lodging expenses in question were in fact incurred provided that reimbursement does not exceed a reasonable charge for the accommodations furnished.

B-213868

Meal Costs

Under 6 FAM section 157.4 an employee authorized actual subsistence expenses is to be reimbursed for "the amount spent daily" by way of an itemized travel voucher. When Mr. Zivetz submitted his voucher, he was advised that he had not itemized his meal costs in a manner to permit proper agency review. Instead of revising his voucher the employee only stated that the claimed costs were based on estimated expenditures for groceries for which he had not retained receipts.

Where an employee is reimbursed on an actual expenses basis he is not required to retain receipts for meal expenses. However, a claim for meal costs based on unsubstantiated estimates is not reimbursable under applicable regulations. See Jeffrey Israel, B-209763, March 21, 1983, and 56 Comp. Gen. 40 (1976). An employee is responsible for maintaining a record of expenses incurred incident to travel and for submitting a voucher itemizing such expenses. We have recognized that it may be difficult to itemize expenses on a per meal basis when the employee prepares his own food, and, therefore, we have held that expenditures for groceries may be prorated over the number of meals at a reasonable cost per meal to determine an employee's actual meal costs. Warren W. Tignor, B-190583, February 10, 1978. Since the amounts claimed by Mr. Zivetz for meals over the period covered by the voucher are not based on a proration of his actual costs, or a reasonable reconstruction of actual cost, but, on an unsubstantiated estimate of the total amount spent on groceries, that part of his voucher for meal expenses may not be paid.



Acting Comptroller General  
of the United States