



The Comptroller General  
of the United States

Washington, D.C. 20548

## Decision

**Matter of:** Vickie S. Oliver - Temporary Quarters Subsistence Expenses  
**File:** B-235279  
**Date:** November 15, 1989

### DIGEST

A transferred employee who occupied temporary quarters at the home of a relative claimed expenses for this lodging and the costs of restaurant meals itemized at the same daily amount. The employee's lodging claim is denied because she has not furnished evidence showing that her relative incurred additional expenses as a result of the employee's stay. The employee's claim for meal costs may not be allowed based on the present record because her listing of identical daily amounts for meals appears to be an estimate, and estimates are not acceptable evidence of actual expenses.

### DECISION

This decision is in response to a request for an advance decision submitted by a finance and accounting officer of the United States Army Intelligence and Security Command, through the Per Diem, Travel and Transportation Allowance Committee. The Army asks whether Ms. Vickie S. Oliver, a civilian employee who occupied temporary quarters pursuant to a transfer, may be reimbursed for the expenses of lodging at a relative's home, and also whether her claim for meal costs at the same daily amount may be allowed. For the reasons explained below, we hold that Ms. Oliver is not entitled to be paid expenses for lodging with a relative. Ms. Oliver's claim for meal expenses may not be allowed based on the present record because her listing of the same daily amounts appears to be an estimate rather than a statement of actual expenses.

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## BACKGROUND

Ms. Oliver transferred from Boise, Idaho, to Arlington Hall Station, Virginia, in 1988. Upon her arrival in Virginia, she, her husband and two children initially resided with her mother for a period of 27 days.

Ms. Oliver's claim for temporary quarters subsistence expenses included \$1,450 for lodging expenses paid to her mother, accompanied by a receipt from her mother stating that the amount covered costs of utilities, water, and telephone service. Ms. Oliver claimed \$66 per day for her family's meal expenses at restaurants during the 27-day period, itemizing the same meal costs each day: \$20 for breakfast, \$22 for lunch, and \$24 for dinner.

The Army disallowed Ms. Oliver's lodging expenses because she had not demonstrated that her mother incurred additional expenses as a result of her stay. The Army also raised a question about Ms. Oliver's claim for meal expenses because she claimed identical amounts for meals for each day of the 27-day period.

## OPINION

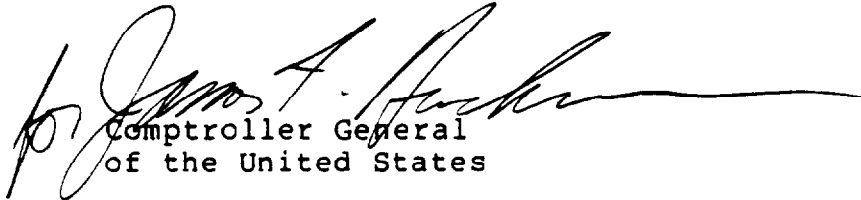
Under 5 U.S.C. § 5724a(a)(3) (1982) and implementing regulations in chapter 2, part 5, of the Federal Travel Regulations (FTR), a transferred employee may be reimbursed subsistence expenses for a period of up to 60 days while occupying temporary quarters. The FTR authorizes reimbursement only for subsistence expenses which are actually incurred and are reasonable in amount. FTR para. 2-5.4a, incorp. by ref., 41 C.F.R. § 101-7.003 (1988).

We have consistently held that an employee may be paid expenses for lodging furnished by relatives only if the employee can show that his host actually incurred additional expenses as the result of the employee's stay. Eric E. Shanholtz, 66 Comp. Gen. 515 (1967), and cases cited therein. The burden is on the employee to produce documentation of his host's additional expenses, and it is not enough to show merely that the amount is less than the commercial rate or the maximum rate allowable under the regulations.

While Ms. Oliver submitted a receipt from her mother showing the amount paid for lodging, she has not furnished any evidence showing that this amount represented additional expenses attributable to the lodging. Accordingly, her claim for lodging expenses may not be paid.

With respect to Ms. Oliver's claim for meal costs, we have held that such costs need not be supported by receipts but must be properly itemized to reflect expenses actually incurred and must be reasonable in amount. See Eric E. Shanholtz, cited above. Ms. Oliver's listing of identical daily amounts for her family's meals at restaurants throughout the temporary quarters period appears to be an estimate of her actual expenses, and we have held that estimates are not acceptable as evidence of expenses actually incurred. Julia E. Phelps, B-187852, Apr. 4, 1977. Accordingly, Ms. Oliver's claim for meal expenses, as presented, may not be paid. However, the Army may allow Ms. Oliver reimbursement for meal expenses if she is able to establish the amounts she actually incurred through evidence that is acceptable to the Army.

Accordingly, based on the present record, Ms. Oliver's claim for lodging and meal expenses is denied.

  
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