

CHAPTER 3. COMMERCIAL VOUCHERS - SMALL PURCHASES

1. GENERAL. This chapter covers the examination of invoices or vouchers for small purchases. The examination procedures cover the special aspects peculiar to each type of invoice or voucher and are in addition to the general examination requirements contained in Chapter 2.
2. PURCHASES.
 - a. General.
 - (1) The Federal Procurement Regulations, implemented and supplemented by DOT Procurement Regulations, prescribes methods for purchasing supplies and nonpersonal services from commercial sources. If a desired item is not available from excess property of DOT or of other Government agencies, and the amount is not sufficient to require the solicitation of competitive bids and the award of a contract, or the transaction may otherwise be made without advertising, the purchase may be consummated as a small purchase transaction. Authorized employees may purchase personal property, supplies, material, and services under the small purchase procedures when (a) the amount involved in any one case is \$10,000 or less, or (b) there is only one source of supply or the nature of the article or service is such that advertising would not result in competition, or (c) an article or service is immediately required to meet an exigency.
 - (2) The Imprest Fund Manual, DOT 2770.7A, prescribes the procedures for the use and control of imprest funds for small purchases.
 - b. SF 44, Purchase Order-Invoice-Voucher.
 - (1) Departmental guidelines on the use of SF 44 is in DOT 4230.2, Standard Form 44, Purchase Order-Invoice-Voucher, as amended.
 - (2) This form is primarily used for on-the-spot, over-the-counter purchases of supplies and nonpersonal services. The conditions under which the SF 44 can be used are listed below:
 - (a) The amount of the purchase does not exceed \$2,500 except under public exigency circumstances.
 - (b) Only one delivery and one payment is made. The use of SF 44 for partial payments and more than one delivery is prohibited.

- (c) An imprest fund is not available, or not authorized for such use.
 - (d) The contracting officer provides the servicing accounting officer with a list of names of individuals or positions delegated to whom SF 44's have been issued; and notifies the accounting officer of changes as they occur.
- (3) Examination. Verify that:
- (a) The vendor signed and dated the original of the SF 44. No signature is required if the vendor bills on his own invoice and attaches the original SF 44.
 - (b) The quantities shown on the original of the SF 44 agree with the receiving report submitted by the purchaser.
 - (c) The purchaser is an authorized buyer.
 - (d) A statement of justification by the contracting officer for exigency purchases is attached to the purchase order.
- c. Gasoline Credit Card Purchases.
- (1) Use of SF 149, U. S. Government National Credit Card. DOT guidance on the use of SF 149 can be found in DOT 4440.3B, Motor Vehicle Management. Gasoline and lubricating oil for DOT-owned or leased automotive vehicles or aircraft can be purchased by SF 149 under mandatory Federal contracts. Cards issued may not be used for purchase of gasoline for GSA vehicles, or for the purchase of bulk gasoline and oil. Purchases for GSA vehicles are made on GSA credit cards. Should a DOT credit card be used in error for a GSA vehicle, pay the bill and seek reimbursement from GSA. Other service station supplies or services may be procured through the use of credit cards except for parking space, tires, tubes, batteries, automobile accessories or repairs unless under emergency situations.
 - (2) Documentation. Credit card purchases will show the following information on the sales ticket submitted by the vendor with his invoice.
 - (a) Credit card number.
 - (b) Office billing code.

- (c) Benefitting activity, i.e., Vehicle, Boat, Aircraft, tage number, etc.
 - (d) Supplies or services purchased.
 - (e) Unit prices and quantity.
 - (f) Contract number when commerical jet kerosene is purchased under any DOT contract.
 - (g) Signature and organization of person receiving supplies or services.
- (3) Examination. Verify that:
- (a) The copy of the sales ticket shows a signature for receipt of supplies or services.
 - (b) The total of the sales tickets agrees with the vendor's invoice.
 - (c) The documentation outlined above is shown on the sales slip.
- (4) Suspensions. Any suspended items shall be explained to the vendor on the copy of the invoice returned with the payment check, or by separate correspondence including identification of the invoice, gross amount of invoice, amount of and reason for deduction or suspension, and the net amount of payment.

d. Imprest Fund Payments.

- (1) Use of Imprest Fund. DOT policy on the use and control of imprest funds is contained in the Imprest Fund Manual, DOT 2770.7A. Imprest funds may be used for the following purposes:
- (a) Small purchases of supplies and nonpersonal services not to exceed \$250 for any one transaction, or \$500 under emergency conditions. The only exception to the dollar limitations are those specific instances where the Treasury Department has granted specific waivers directly to an operating administration.

- (b) Emergency, fill-in, occasional, or special purchases of supplies or services; repair of equipment; and subsistence items.
 - (c) Postage stamps, parcel post, C.O.D. postal charges, local drayage, transportation tokens or passes (including cash fares), taxi fares, public utility bills when cash payment is more efficient, and money order fees when it is necessary to transmit collections for deposit or to deposit part of the fund when the fund is to be reduced or liquidated.
 - (d) Rental of post office boxes and purchase of photographs for official identification or passports.
 - (e) Travel advances or reimbursement for travel expenses, where the amount to be paid the traveler does not exceed \$250, or \$500 under emergency conditions. In the case of reimbursement of travel expenses, the travel voucher must be reviewed and initialed by a voucher examiner and signed by an approving officer before payment can be made from an imprest fund.
 - (f) Transportation charges not to exceed \$100, either in advance or after delivery, for domestic freight shipments moved on commercial bills of lading. This procedure is optional and applicable only upon mutual agreement between the agency and the carrier. All charges must be billed and paid to the origin carrier and may not be waived to another carrier.
 - (g) Incentive or meritorius awards that do not exceed the imprest fund dollar limitation. The Internal Revenue Code requires that Federal income tax be withheld (1 TFRM 3-4020.10).
- (2) Approvals for Advances and Cash Payments from Imprest Funds.
- (a) Purchases. Purchase approval will be indicated by signature in the "Purpose" block of SF 1165, Receipt for Cash Subvoucher, or on the delivery ticket. This approval will be verified by the imprest fund cashier.

- (b) Travel. Payments for reimbursement expenses at official headquarters, such as local taxi fares, tolls, etc., will be approved by an official authorized to approve travel on SF 1164, Claim for Reimbursement for Expenditures on Official Business.
 - (c) Travel Advance. The SF 1038, Advance of Funds Application and Account, will be presented to the cashier who will make payment after determining that the form has been signed by the proper approving official. The signature of the applicant will be obtained on the imprest fund subvoucher copy of the form acknowledging receipt of cash.
- (3) Receipt Requirements. Payments made from imprest funds must be supported by an original sales slip (except as stated below), cash register ticket, invoice, or SF 1165, which lists the articles or services and the amount. To show itemization on cash register tickets note the item opposite each amount. A reproduction or carbon copy of a sales slip may be accepted in lieu of the original when it is the practice of the seller to retain the original. The purchaser's statement detailing why the original receipt is not furnished must be included on the copy of the receipt submitted. The reproduction or carbon copy must be marked "Original." The following requirements apply to receipts:
- (a) For purchases in excess of \$15, an itemized receipt must be signed by the vendor or his agent as evidence of payment. If the signature of the vendor or the listing of articles purchased cannot be noted on the receipt (sales slip, ticket, or invoice) the signature and listing is made on the SF 1165, Receipt of Cash Subvoucher, which will be attached to the receipt. A statement that the articles were received or the services performed is made on the receipt and signed by the employee.
 - (b) For purchases of \$15 or less, the receipt need not be signed by the vendor but it must be itemized. Where it is impracticable to secure a vendor's invoice, sales slip, etc., the employee making the purchase, even though he may be a cashier, will itemize on SF 1165, the articles or nature of services purchased and will sign the form indicating receipt of funds from the imprest fund and that the articles were received or the services performed.

- (c) SF 1164, Claim for Reimbursement for Expenditures on Official Business, is used to obtain reimbursement for local travel and as a receipt of payment from an imprest fund for taxi fares or similar authorized expenses.
 - (d) All subvouchers should be consecutively numbered by the cashier in the order of payment. Numbers should revert to 1 at the beginning of each fiscal year. Subvouchers received from a subcashier by a Class-B cashier are renumbered by the Class-B cashier.
 - (e) The use of SF 1094, U.S. Government Tax Exemption Certificate, is not required for small purchases or cash purchases where the amount of State or local taxes on any one bill or purchase is \$10 or less (see Chapter 5).
- (4) Examination. Examine SF 1129, Reimbursement Voucher, for replenishment of imprest funds to determine that:
- (a) Subvouchers are consecutively numbered and totaled. They should be securely attached with an adding machine tape summarizing amounts of the subvouchers. No detail of items covered should appear on the SF 1129.
 - (b) The inclusive numbers of the subvouchers are shown, the "Status of Fund" section is completed, the number of reimbursement checks desired is specified, and the amount of each check is indicated.
 - (c) A series of purchases for the same items or services have not been made to avoid the \$250 limitation.
 - (d) Each subvoucher shows the proper accounting classification. The fiscal year in which the purchase was made will be the basis for determining the appropriation chargeable.
 - (e) The signature of the vendor was obtained for purchases of more than \$15. Subvouchers show details of the purchases and the name of the vendor.

e. Charge Account Purchases.

- (1) General. Charge accounts are established with vendors under blanket purchase agreements. Such arrangements cannot be made for more than one year, nor exceed \$2,500 for any one purchase. Names of persons authorized to make charge account purchases shall be furnished to the accounting office.
- (2) Documentation.
 - (a) Copies of delivery tickets will be transmitted to the accounting office monthly or more often if necessary by the ordering officer and will include the following information:
 - 1 Name and address of vendor.
 - 2 Blanket purchase arrangement and applicable delivery ticket number.
 - 3 Name of buyer.
 - 4 Date of purchase.
 - 5 Purchase Order number and delivery ticket number.
 - 6 Quantities, unit prices, and total amount of delivery.
 - 7 Date and receipt of delivery.
 - (b) The original of the delivery ticket will be retained by the vendor and submitted with his monthly statement to the accounting office.
- (3) Examination. Verify that:
 - (a) The vendor's statement shows purchase order number, delivery order number, date, and amount.
 - (b) Merchandise has been received.
 - (c) Total of delivery tickets agree with the vendor's statement.
 - (d) Buyer has been authorized to make purchase.

- (4) Suspensions. Any suspended items shall be explained to the vendors on the copy of the statement returned with the payment check.

f. Purchase Orders.

- (1) General. A purchase order (other than SF 44) is used by the contracting officer for small purchases of \$10,000 or less, or for procurement from mandatory sources in any amount. The accounting office shall normally be furnished the receiving report copy of the purchase order by the consignee.
- (2) Examination. Verify that:
- (a) The quantities and items shown on the receiving report copy agree with the invoice submitted by the vendor. Under "fast pay" procedures covered in paragraph 13, Chapter 2, payments can be made before the accounting office gets the receiving report.
- (b) The unit prices on the invoice agree with the purchase order.
- (c) The transaction is a proper purchase.

3. ADVANCE PAYMENTS. Advance payments in general are prohibited by 31 USC 3324 unless specifically authorized by an appropriation act or other law. The following are some exceptions permitted under the law.

- a. Subscription Charges for Publications. Subscription charges for newspapers, magazines, and other periodicals for official use may be paid in advance. Payment is not restricted to one-year periods. Where it is advantageous for purposes of economy or otherwise, subscriptions may be made for five-year periods or less. Verify subscription rates billed on the vendor's invoice to the purchase order. Maintain a follow-up to determine that the first copy of the subscription is received. Note receipt on the purchase order.
- b. Post Office Box Rentals. Charges for post office box rentals for official use may be paid in advance on an annual basis. Payment will be made on the basis of the post office billing containing reference to the post office box number.

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- c. Travel Advance. An advance of funds may be made for subsistence expenses on official travel (see paragraph 6, Chapter 9) and for expenses incident to the shipment of household goods and personal effects of employees transferred from one duty station to another. Application for advance of funds is made on SF 1038. Determine that the SF 1038 is properly approved, and that the interests of the Government are adequately protected. Advances for this purpose should be limited to immediate need.
- d. Other Government Agencies. Charges for materials, supplies, equipment, work or services furnished by another Government agency pursuant to Section 601 of the Economy Act may be paid in advance.
- e. Contracts with Small Business. Advance payments under contracts will small businesses are covered in Chapter 4.
- f. Training Expenses. Expenses under the Government Employees Training Act may be paid in advance to the educational institution or to the employees. Verify the invoice or voucher to the training agreement and the travel order.
- g. Domestic Freight Shipments. Advance payment may be made from the Imprest Fund for domestic freight shipments moved on commercial bills of lading. Authority is contained in Comptroller General decision B-163758.

4. PAYMENTS FOR ADVERTISING.

- a. General. SF 1143, Advertising Order and Public Voucher for Advertising, will be used for placing all orders for advertising in newspapers and periodicals and for vouchering all payments for advertising. 44 U.S.C. 3702 states that advertisement may not be published in a newspaper except under written authority from the head of the department and the bill for advertising or publication may not be paid unless a copy of the authority is presented with the bill. A place for the citation authority is contained on the face of the SF 1143. Within the Department, the authority can be found in 41 CFR 12-2.203-3a, and is delegated to the Deputy Secretary, the Assistant Secretary for Administration, and the head of each operating administration. This authority may be delegated to subordinate officials without the power to further delegate.

b. Examination. Verify that:

- (1) The advertising order was signed by a person properly delegated authority to place advertisements.
- (2) The date and reference number to the delegation or assignment of authority is shown on the SF 1143.
- (3) Any deviations from solid type as defined on the face of the SF 1143 is according to specifications contained in the SF 1143.
- (4) The publisher's bill is presented on the reverse side of SF 1143. However, payment shall not be refused if the publisher bills on his own invoice provided it contains all the information required of the publisher on SF 1143.
- (5) A clipped copy of the advertisement showing the name and date(s) of the publication is attached to the voucher. If a copy is not available, the publisher must furnish an affidavit of publication.

5. CONTRACT FIELD PRINTING.

a. General. Invoices for contract field printing cover expenses for printing, binding, blankbook work, and reproduction. The Congressional Joint Committee on Printing annually authorizes the procurement of necessary contract field printing elsewhere than in the District of Columbia.

b. Examination. Verify that:

- (1) The following certification signed by the official under whose authority the field printing was procured will be typed or printed on, or will accompany, all vouchers involving payment for contract field printing as required by 1 TFRM 4-2030.40:

"I hereby certify as responsible officer that the contract field printing covered by this voucher was procured in accordance with the applicable Government Printing and Binding Regulations of the Joint Committee on Printing."

- (2) The receiving report and the vendor's invoice agree as to quantities and items procured.
- (3) The unit prices on the invoices agree with those itemized on the purchase order.

6. TELECOMMUNICATION SERVICE.

a. Long Distance Telephone Service - Other than through FTS.

(1) General. Each public voucher and each travel or local expense reimbursement voucher that includes toll charges for official long distance calls should contain the certification shown in paragraph 6a(2)(b) below. Delegations of authority to certify long distance calls can be found in paragraph 8a, DOT 1740.1A, Administrative Telephone Service and Equipment, 10-23-75.

(2) Examination. Verify that:

(a) The bill includes the date, place called, and the charge for each call.

(b) The calls were incurred in the transaction of official business based on the following certification signed by an authorized official on the listing of calls:

"Pursuant to section 4 of the act approved May 10, 1939 (53 Stat. 738), I certify that the use of the telephone for the official long distance calls listed herein was necessary in the interest of the Government."

(3) Payment. Personal calls should not be suspended from the bill. Payment should be made in full with subsequent collection from the employee. When collection is necessary, the voucher examiner should initiate action to assure establishment of accounts receivable.

b. Long Distance Telephone Service - FTS. The Comptroller General has said that FTS telephone calls are not considered "long distance telephone toll" calls, therefore, the certification required in paragraph 6a(2)(b) above is not required for GSA vouchers for calls made over FTS (7 GAO 25.3).

c. Official Metropolitan Area Telephone Calls. If official metropolitan area toll calls are billed separately from long distance calls as additional message units billed, the bill should show charge per message unit. No administrative certification is necessary. If metropolitan area toll calls are not billed separately from long distance calls or are not separately billed as message units, the covering invoice will contain the certification for long distance calls quoted in subparagraph 6a(2)(b) above.

- d. Business Telephone Service - Recurring Local Service and Installation Charges. Telephone rates are fixed by Federal, State, or other regulatory body and it is not necessary for the examiner to verify the invoice against the rate schedule or other document. In the examination of invoices, verify that:
- (1) The billing period is indicated.
 - (2) The recurring local service charge is shown separately from other charges.
 - (3) The number of installations made and the phone numbers are shown on the invoice, and that the extensions are correct.
 - (4) The administrative certification is shown on the invoice to the effect that the services listed have been received.
- e. Telephone Calls from Private Residence. Payment may be made on official long distance telephone calls placed from private phones. The calls must be itemized showing the date, place called, and the charge. The certification cited in paragraph 6a(2)(b) shall appear on each telephone call statement which the employee uses to support his claim for reimbursement on SF 1164 or SF 1012. Message units and local calls are not reimbursable (31 USC 1348; 59 Comp. Gen. 723).
- f. Telegraph and Telephone Credit Cards. Telegraph and telephone toll credit cards may be used for official Government business. Telephone toll credit calls will require the certification stated above. Verify that the bills show for each call the date, place from which called, place called, and the charge. A copy of the telegram should be attached to the invoice.
- g. Telegraph and Teletype Service.
- (1) General. Charges for telegrams involving inquiries pertaining to leave of absence, hotel reservations, payment of expenses or salary checks, or any matter of a personal nature are not payable by the Government. However, the mention of such items in telegrams relating to official business may be considered as incidental to the official business involved and the cost of such telegrams may be charged to DOT funds. Charges for telegrams reserving airplane, sleeping car, or other transportation accommodations are properly chargeable as reimbursable transportation expenses, provided that the telegrams are supported by satisfactory explanations by the employee.

(2) Examination. Verify that:

- (a) The invoice is itemized to show the charge for each message.
- (b) The invoice is supported by transmission copies of messages except those involving classified or restricted information. A statement by a responsible official is acceptable regarding copies of telegrams not submitted for security reasons.
- (c) Each message involved official business.

7. UTILITY SERVICE.

a. General. Contracts need not be executed for public utility service when rates are fixed by Federal, State, or other regulatory body, except (1) when required by the company, (2) when deemed necessary in the best interest of the Government, or (3) service is available from more than one source of supply. Generally, the rates are fixed by a regulatory body and there is no need to verify the rate against the rate schedule if the invoice includes the total amount of service rendered and the rate charged per unit of service. Administrative approval of such invoices is not needed.

b. Examination. Verify:

- (1) That the invoice covering metered utility service shows the period covered and the meter readings at the beginning and ending of such period. This information is required even though only the minimum rate is charged. If a meter is changed, the date of the change must be shown together with both the meter reading of the old meter when discontinued and the new meter when installed.
- (2) The meter readings to the prior month's billing.

8. SALE OR EXCHANGE OF PERSONAL PROPERTY.

a. General. Items of personal property may be exchanged or sold and the exchange allowance or proceeds of sale applied in whole or part payment for similar new property. A written administrative determination will be made that the property purchased is similar to the property sold or exchanged. DOT policy in this area is contained in DOT 4410.2, Exchange/Sale of Personal Property.

b. Examination. Verify that:

- (1) Invoices indicating an exchange purchase are supported by the contracting officer's determination on the purchase order and are itemized to show (a) description, quantity, unit price, and total amount of the property acquired; (b) description, quantity, quality, unit price, and the total amount allowed for the property exchanged; and (c) the net amount to be paid. Where the similarity of the property acquired and exchanged is not self-evident, a statement explaining the similarity of such property must be furnished by the contracting officer.
- (2) Invoices indicating the purchase of property related to sale of similar property are supported by (a) the required administrative determination on or accompanying the purchase order, (b) a copy of the documentation covering the sale of similar property, and (c) a statement explaining the similarity of such property where the similarity of the property acquired and the property sold is not self-evident.

RENTAL OF COMMERCIAL MOTOR VEHICLES.a. General. Use of commercial rental vehicles may be authorized under the following conditions:

- (1) Common carriers are not available or such use is impractical due to cost or schedule considerations.
- (2) A Government-owned vehicle (GSA/DOT) is not available, or such use is impractical due to cost considerations and/or the time required to pick up a vehicle from the GSA motor pool.
- (3) Use of an available privately owned vehicle is not advantageous to the Government.
- (4) The use of a commercial rental vehicle is not for the personal convenience of the employee.

b. Examination. Verify that:

- (1) A statement of justification for use of a rental vehicle is attached to the employee's copy of the rental agreement.
- (2) The employee's copy of the rental agreement agrees with the original attached to the vendor's invoice.

- (3) The travel order authorizes use of a commercial rental vehicle, or approval has been obtained from the authorizing official. Also, the completed rental agreement contains the travel order number, applicable GSA contract number, mileage readings, length of time of vehicle used, and total charges for the rental services.
- (4) If a commercial vehicle is rented on the open market, a statement is required justifying the use of a non-contract commercial rental vehicle.
- (5) If any insurance charges are reflected on the rental agreement, collection is made from the employee. This may not apply to rentals in foreign areas.

10. LEASES.

- a. General. Most leases are for the leasing of land or buildings and custodial services, and are generally limited to one year with annual renewal options. Payment is usually made annually before the end of the fiscal year. However, monthly, quarterly, or semiannual payments may be stipulated in the agreement. No invoice or billing is required by the lessor and payment is made on the basis of records maintained in the accounting office which include the payee's lease number and payment amount. Arrange for payment on the first business day following the payment cycle. Administrative approval is not required prior to payment. However, the contracting officer should notify the accounting office when payment is to be withheld because of unsatisfactory service.
- b. Examination. Verify that:
 - (1) The accounting records agree with the amounts provided in the leases.
 - (2) Where building services are involved, and a notice of unsatisfactory service has been received, payments shall be withheld in the amount specified by the contracting officer until the matter has been resolved.

11. CIVILIAN UNIFORM ALLOWANCE PAYMENTS.

- a. General. Payment may be made for the acquisition of uniforms for any employee who is required by regulations or by law to wear a prescribed uniform when on official duty, or when the uniforms are necessary for purposes of efficiency in performing a specific function, or it is necessary for an employee to

be readily identifiable to the general public or to other Departments or Government employees. The authority for civilian uniform allowances is contained in 5 USC 5901-5903, OMB Circular A-30, and DOT 3790.1. The uniform allowance, or the total cost of uniforms issued to any employee, shall not exceed \$125 per year, including the cost of initial alterations, if any. Employees must bear the cost of subsequent alterations, repairs, laundry and dry cleaning of uniforms. Payment will be made either to the employee as an advance or reimbursement or to the vendor. The accounting office will be notified in writing by management officials authorized to determine that uniforms will be worn, when payments are to be made, or when refunds are to be collected. The notification will contain at least the following information:

- (1) Employee's name, position title, and organizational unit.
- (2) Amount and frequency of allowance payments (or the amount to be collected, when appropriate).
- (3) Period covered by the payment (or refund).
- (4) Certification that the employee has not previously been paid an allowance for the current period of uniformed service.
- (5) Signature of authorizing official.

b. Examination. Verify that:

- (1) The payment does not exceed the authorized maximum.
- (2) Receipts are submitted as required.
- (3) Notification for payment is properly authorized.

c. Record of Payment. A record of uniform allowance payment(s), by employee, will be maintained by the accounting office for control purposes.

12. MEALS AND LODGING AT OFFICIAL STATION.

- a. General. Departmental policy on meals and lodging at the employee's permanent duty station can be found in Chapter 9, Section 2, DOT 1500.6. The Comptroller General has stated (42 Comp Gen 149) that in the absence of specific authority to the contrary, the general rule is that the Government

may not pay the subsistence expenses of or furnish free food to civilian employees at headquarters. Two specific exceptions with specific criteria are for training (5 USC 4109) and meetings (5 USC 4110). These are discussed below.

b. Training.

- (1) General. The Government Employees Training Act authorizes payment for services and facilities directly related to training. This may include hotel service, meals, and facilities at the employee's official headquarters in cases where meals and "living in" are required as integral parts of the training. In most instances, payment of the training expenses will be made by the sponsoring operating element directly to the training facility or the commercial establishment under a purchase order agreement. However, if employees pay the training expenses directly, they may be reimbursed for the expenses on an SF 1164, Claim for Reimbursement for Expenditures of Official Business.
- (2) Examination. Verification of the following is required:
 - (a) Approval of the authorizing official (a person authorized to procure training) is contained on the SF 1164 or the commercial invoice. There should be a statement that the expenses were payable under the Government Employees' Training Act.
 - (b) The training expenses have not or will not be paid by purchase order.
 - (c) Receipts are furnished, if required, and fees and other expenses are properly itemized.

c. Meetings.

- (1) General. A meal charge or a registration fee payable incident to attendance at a meeting may be reimbursable when attendance at a meeting or luncheon is authorized, and the required charge includes an amount for a meal which is a formal business part of the meeting. The employee will attach the receipt and include an explanation on the SF 1164.

- (2) Examination. Verification of the following is required:
- (a) Approval of the authorizing official is on the SF 1164. There should be a statement that the meal was a formal part of the business meeting.
 - (b) A receipt is attached, if required, to the SF 1164.