**Section 2800.300 Incidental Expenses for Private and State Owned Automobiles**

a) Reimbursement for the cost of automobile parking fees and bridge, road and tunnel tolls shall be allowed. The fee for parking an automobile at a common carrier terminal, or other parking area, while the traveler is away from headquarters shall be allowed only to the extent that the fee, plus the allowable mileage reimbursement to and from the terminal or other parking area, does not exceed the estimated cost for use of a limousine or taxicab to and from the terminal.

b) When the use of public transportation or common carrier is a reasonable alternative, the mileage payment shall not exceed the cost of its use. A reasonable alternative exists when the cost of travel, taking into account both transportation time and per diem expenses would be less if public transportation or common carrier were used.

c) Where the nature and location of the work at a temporary duty station are such that suitable meals cannot be procured there, the expenses of daily travel required to procure meals at the nearest available place shall be considered necessary transportation. A statement of the necessity for such daily travel shall accompany the travel voucher. Necessity may be shown by lack of refrigeration or cooking facilities, or lack of restaurants at the site, or need to accommodate special dietary restrictions.

d) Transportation between place of lodging and place of business at a temporary duty station shall be allowed as a transportation expense.