

PLM-1

DECISION



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

[Claim for Travel Expenses Including Constructive Cost of Car Rental 10,349]

FILE: B-194166

DATE: June 4, 1979

MATTER OF Thomas D. Salter - Constructive Travel Expenses - Rental Car

DIGEST: Employee, who voluntarily returned home from temporary duty on a weekend, may not include the constructive cost of a car rental for that period in determining the reimbursement for his travel. No official business was performed during the weekend, there is no evidence that it would have been impractical to return the car over the weekend, and the car was driven to the airport and returned incident to the employee's trip home.

This action is at the request of Georgine Williams, Certifying Officer, Internal Revenue Service (IRS), for an advance decision on the reclaim of Mr. Thomas D. Salter in the amount of \$27, which represents a constructive rental car expense.

Mr. Salter, an Internal Auditor with IRS stationed in Chicago, Illinois, was assigned to temporary duty travel at Kansas City, Missouri. He was authorized to return to his official station on nonworkdays in accordance with the Federal Travel Regulations (FPMR 101-7) para. 1-7.5c (May 1973), which provides:

"c. Return to official station on nonworkdays. At the discretion of the administrative officials, a traveler may be required to return to his official station for nonworkdays. In cases of voluntary return of a traveler for nonworkdays to his official station or his place of abode from which he commutes daily to his official station, the reimbursement allowable for the round-trip transportation and per diem en route may not exceed the per diem and any travel expense which would have been allowable had the traveler remained at his temporary duty station."

In accordance with this authorization, Mr. Salter traveled from Kansas City to his residence near Chicago during the weekend of October 6, 1978, at an actual cost of \$148, which included air, taxi, and limousine fares. Weekend per diem savings for 3-1/4

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days were \$110.50. Mr. Salter prepared a comparative cost statement claiming the \$110.50, plus a car rental expense of \$27 that he says he would have incurred had he remained in Kansas City. The IRS paid the item covering saved per diem, but disallowed the item covering the expense of a rental car on the basis that it was not actually incurred, and that the agency's travel regulation, § 342.1 Internal Revenue Transmittal 1763-28 (May 1978), does not provide for such payment. The agency regulation supplements FTR para. 1-7.5c, supra, and is not inconsistent with that provision.

Mr. Salter, in support of his claim for reimbursement, says that the daily cost of the rental car would have been incurred had he stayed in Kansas City during the nonworkdays since it would have been impractical in terms of traveltime and travel cost to return the car on October 6, 1978, and pick it up on October 10, 1978 (Monday, October 9, was an official Government holiday). Therefore, Mr. Salter contends that the rental car was a travel expense that would have been allowable had he remained at his temporary duty station.

A rental car is a special conveyance and as such its use must be authorized or approved as advantageous to the Government whenever the employee is engaged in official business within or outside his designated post of duty. FTR para. 1-3.2a (March 24, 1976). The rental car can only be used when it is determined by appropriate agency officials that the use of other methods of transportation will not be more advantageous to the Government. FTR para. 1-2.2c(4) (January 21, 1977).

Since Mr. Salter was off duty and not engaged in official business over the weekend, there was no official requirement for the use of a rental car during this period. In this connection we disallowed the claim of an employee for car rental during a period when he was on annual leave since he did not transact any official business during that period. Matter of Edward F. Miller, B-190698, April 6, 1978. Also, while Mr. Salter states that it would have been impractical to return the car over the weekend if he had remained in Kansas City, he has submitted no evidence to support his statement. Moreover, he drove the car to the airport and turned it in incident to his trip home. Under such circumstances we do not believe there is any authority to permit reimbursement for the constructive cost of a car rental for the period in question.

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In view of the above the reclaim voucher may not be certified for payment.

Phy K. 11/14
Deputy Comptroller General
of the United States