

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

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FILE: B-212261**DATE:** February 6, 1984**MATTER OF:** Sheryl Templeman - One-way House-hunting
Trip**DIGEST:**

An Internal Revenue Service employee was authorized a house-hunting trip to Sheridan, Wyoming, to facilitate a permanent change of station. Federal Travel Regulations paragraph 2-4.1a provides that an employee's round trip for house-hunting, "must be accomplished prior to his/her reporting to the new official station." Since the employee reported for duty in Sheridan before completing the house-hunting trip, she must repay certain monies advanced to her for the trip. That she reported for duty only because she stayed in Sheridan to wait for her relocation check to arrive does not affect the application of the regulation.

This decision is in response to a request for an advance decision from Elizabeth A. Allen, Chief, Accounting Section, Southwest Region of the Internal Revenue Service (IRS). The issue presented is whether Sheryl Templeman, an employee of the IRS, must repay \$572.45 for a house-hunting trip and related expenses because she reported for duty to her new official duty station before completing that trip. We hold that the amount must be repaid.

In the fall of 1982, Ms. Templeman was transferred by the IRS from Washington, D.C., to Sheridan, Wyoming. To facilitate this transfer she applied for and was authorized to make a house-hunting trip to Sheridan. She began the trip on Monday, October 26, 1982, and planned to return to Washington on Thursday, October 29, to pick up her car and drive it to Sheridan. This was to be her transportation to her new official duty station, so she was authorized mileage and per diem for the trip. She was to report for duty in Sheridan on Monday, November 1.

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Ms. Templeman's problem was created when the relocation allowance advance check, which was to be sent to her in Sheridan, did not arrive by the time she was to leave Sheridan to return to Washington. She stayed in Sheridan, waiting for the check--which arrived on November 4--and reported for duty on November 1. She then flew back to Washington on November 5, picked up her car and traveled back to Sheridan--arriving on November 8.

Chapter 2, Part 4, of the Federal Travel Regulations, FPMR 101-7 (September 1981) (FTR), governs travel by employees to seek residence quarters. Paragraph 2-4.1a of the FTR provides that an employee's round trip for this purpose, "must be accomplished prior to his/her reporting to the new official station." Applying this language, the IRS determined that since Ms. Templeman reported to the Sheridan office for duty on November 1 (prior to completing the round trip) she was not entitled to the return trip to Washington, nor to the money she received for mileage and per diem for the travel to Sheridan by car. Instead, the original trip via airplane to Sheridan was the transportation to her new duty station. The late arriving check contained the mileage and per diem money (\$325.45) and the round trip airfare had already been paid for by the Government (\$247 for the return trip), so the IRS contends that Ms. Templeman must repay \$572.45.

We conclude that the IRS correctly applied the regulation. Both Ms. Templeman and the IRS have informed us that she waited in Sheridan for the check because she had no money with which to pay her hotel bill--she was counting on the relocation check for that. We believe, however, that some accommodation could have been made and the trip completed as scheduled. In any case, the regulation is clear and it was applied correctly. See Gary E. Pike, B-209727, July 17, 1983; Sylvia Shaw Bell, B-195973, August 25, 1980.

Since Ms. Templeman reported for work prior to completing her round trip, the IRS correctly determined that she must repay the cost of return airfare to Washington, as well as per diem and mileage for the drive back to Sheridan. As the IRS ruled, she is entitled to the cost

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of airfare to Sheridan (permanent change of station allowance) as well as the per diem she received while househunting in Sheridan.

for *Milton J. Fowler*
Comptroller General
of the United States