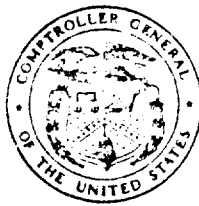


**DECISION**

200-7 Graham  
**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D.C. 20548**

**FILE:** B-209100**DATE:** May 9, 1983**MATTER OF:** Thomas H. Hall - Weekend Personal Travel**DIGEST:**

An employee whose official duty station is Cincinnati, Ohio, and who was attending a training class in Boston, Massachusetts, traveled to Florida for personal reasons over the weekend. The employee may not be reimbursed transportation expenses associated with the travel to Florida, since that travel was not to the employee's headquarters or place of abode from which he commutes daily to his official station. FTR paragraph 1-8.4f. That his expenses for the weekend were less than he would have incurred had he remained at his temporary duty station does not change his entitlement.

Ms. V. G. Leist, an authorized certifying officer with the Internal Revenue Service (IRS), has requested our decision concerning an employee's claim for reimbursement of certain transportation expenses he incurred during a weekend trip away from his temporary duty station. The employee's claim may not be allowed, for there is no authority for such reimbursement.

Mr. Thomas H. Hall, an employee of the Internal Revenue Service in Cincinnati, Ohio, was sent to Boston to attend a 2-week training class. The class began on Monday, June 7, 1982, and ended on Friday, June 18, 1982. During the intervening weekend, Mr. Hall visited with his wife and son in Florida. Mr. Hall flew to Florida at no expense, because his wife works for the airlines. He stayed with friends, incurring no lodging costs. Having been authorized reimbursement on an actual expense basis for his temporary duty assignment, Mr. Hall did receive reimbursement for meals consumed during that weekend.

Mr. Hall claims entitlement to reimbursement in the amount of \$29.85 for limousine transportation to and from the airport in Florida. He argues that had he stayed in Boston for that weekend, the lodging cost to the Government would have been \$102; thus, his trip to Florida saved the Government about \$72.

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Section 342.2 of the Internal Revenue Service Manual, (IRM) 1763, Travel Handbook, in relevant part, provides:

"(1) When an employee leaves a temporary duty station over a weekend or holiday for personal reasons other than travel to residence or post of duty, returning to the temporary duty station for the following workday, reimbursement will be computed as follows:

\* \* \* \* \*

"(2) Transportation expenses for the personal trip may not be allowed."

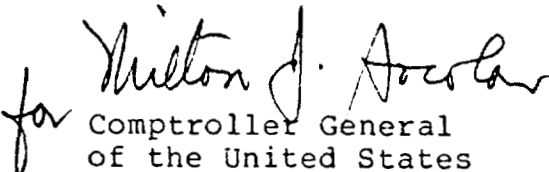
On the basis of section 342.2(2), IRS denied Mr. Hall's claim, because it considered the travel to and from Florida to have been a personal trip. Mr. Hall contends that the denial is, "\* \* \* an overly narrow application of travel rules."

The IRS travel regulations are based on and must be consistent with the Federal Travel Regulations, FPMR 101-7 (September 1981) (FTR), as interpreted in the Comptroller General's decisions. In connection with the reimbursement of transportation costs incurred for personal reasons, FTR paragraphs 1-7.5c and 1-8.4f authorize reimbursement of round-trip transportation expenses and per diem or actual subsistence en route incident to an employee's voluntary return to his residence or official station on nonworkdays, limited to the necessary travel and subsistence expenses which would have been allowable if the traveler had remained at his temporary duty station. By their terms, however, those provisions are limited in application to instances in which the employee returns to his "official station or his place of abode from which he commutes daily to his official station." William H. Teuting, B-208232, December 2, 1982. These are not the circumstances of the present case, as Mr. Hall did not return to his "official duty station or place of abode from which he commutes daily to his official station." There is no other provision in the FTR for reimbursement of an employee's personal transportation costs, and section 342.2 of the IRM 1763 simply affirmatively states the consequence of this lack of reimbursement authority.

The location at which an employee chooses to spend his nonworkdays while in a travel status is of no particular concern of the Government, insofar as it does not interfere with the performance of assigned duties. Therefore, an employee's entitlement to per diem or actual subsistence expenses as authorized continues, unless otherwise restricted under FTR paragraphs 1-7.5c or 1-8.4f. In Sarah S. Ivey, B-200262, January 6, 1982, an IRS employee who had been denied reimbursement of personal transportation expenses on the basis of section 342.2 argued that the section was inconsistent with the authorizing statute, and was arbitrary and unreasonable in its preclusion of reimbursement for travel expenses when per diem or actual subsistence for travel on nonworkdays is allowable. We held that the employee's argument did not demonstrate that section 342.2 was inconsistent with the statute or that it was arbitrary and unreasonable, and, therefore, we upheld the IRS's implementation of the FTR. Similarly, we do not believe that Mr. Hall has shown that section 342.2 or its application are improperly narrow.

In James R. Curry, B-208791, January 24, 1983, we also upheld IRS's determination to deny reimbursement of transportation costs incurred for personal reasons on the basis of section 342.2. In that case, the employee requested reimbursement for his travel expenses on a comparative cost basis, since those expenses were less than the expenses which would have been incurred had he remained at his temporary duty station. Mr. Hall makes a similar argument--that he saved the Government money by his actions. In Curry, we held that the travel regulations do not contemplate prorated reimbursement based on comparative cost savings.

Mr. Hall has received the reimbursement to which he is entitled and there is no authority for the additional reimbursement he seeks. Accordingly, payment of his claim is not authorized.

for   
Comptroller General  
of the United States