

**DECISION**

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

**FILE:** B-214383

**DATE:** May 8, 1984

**MATTER OF:** William M. Gasa -- Reimbursement of Parking  
Permit

**DIGEST:**

Employee may not be reimbursed for the cost of a monthly parking permit which he was unable to use near his permanent duty station because of a temporary duty (TDY) assignment in another locale. Such a cost is a personal expense and there is no basis upon which it would become a Government obligation upon the assignment of an employee to TDY.

This decision is in response to a request for an advance decision by Ms. Margaret E. Wenzel, an authorized certifying officer of the Internal Revenue Service (IRS), Chicago, Illinois. The issue presented is whether an employee may be reimbursed for the cost of a monthly parking permit which he was unable to use near his permanent duty station because of a temporary duty (TDY) assignment in another locale. For the following reasons, we hold that the cost of a monthly parking permit is in the nature of a personal expense and there is no basis upon which such cost would become a Government obligation upon the assignment of an employee to TDY.

Mr. William M. Gasa is an IRS employee whose permanent duty station is Chicago, Illinois. He usually commutes to his office by driving his privately owned vehicle from his residence to a train station, parking the automobile, and taking a commuter train to downtown Chicago. He pays a monthly parking fee of \$15, which must be paid on a quarterly basis. On June 20, 1983, shortly after purchasing his quarterly permit for the months of July, August, and September 1983, he was advised that he would be detailed to Lombard, Illinois, a Chicago suburb, for an indefinite period of time. As of October 13, 1983, the date of his claim, Mr. Gasa was still on his temporary detail, and so was unable to use the parking permit. On the voucher submitted, Mr. Gasa claims reimbursement of the \$45 fee for the value of the parking permit which he was unable to use.

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The established rule, as stated in numerous decisions of this Office, is that an employee must bear the cost of transportation between his residence and his place of duty at his official station or to the site or office where his work is to begin, absent statutory or regulatory authority to the contrary. 60 Comp. Gen. 420 (1981); Bernice L. Fraser, B-200022, August 31, 1981, and cases cited therein. See also 62 Comp. Gen. 438 (1983) and Richard H. Foster, B-202370, April 2, 1984. Furthermore, we are unaware of any statutory or regulatory authority which would permit the reimbursement of the \$45 fee for the value of the unused parking permit. Such a fee is clearly a personal expense and there is no basis upon which it would become a Government obligation upon the assignment of an employee to TDY.

While it is unfortunate that Mr. Gasa did not know about his TDY assignment before he paid for the parking permit, there is no authority under which we may authorize reimbursement. Accordingly, the voucher presented will be retained in our Office and may not be certified for payment.



Acting Comptroller General  
of the United States