

**DECISION**



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

**FILE:** B-215550

**DATE:** October 23, 1984

**MATTER OF:** Patrick G. Orbin - Travel Expenses -  
Airline Ticket Purchased With Personal  
Funds

**DIGEST:**

Through an administrative error in temporary duty travel arrangements, an employee was issued an airline ticket for travel to the wrong destination. He discovered the error en route, and spent \$284 in personal funds to secure a ticket for the proper destination. The employee may be reimbursed for the full cost of the airline ticket, notwithstanding the \$100 cash limitation stated in the Federal Travel Regulations, since the cash purchase resulted from administrative error, related to circumstances which were not within the employee's control, and documentation of the cost of the transportation has been submitted.

Ms. Margaret E. Wenzel, an authorized certifying officer of the Department of the Treasury, Internal Revenue Service (IRS), Midwest Region, requests an advance decision on the claim of Mr. Patrick G. Orbin, an IRS employee. Mr. Orbin requests reimbursement for the cost of an airline ticket he purchased with personal funds. For the reasons stated below, we hold that Mr. Orbin may be reimbursed for the cost of the ticket.

BACKGROUND

Mr. Orbin, who is officially stationed in Chicago, Illinois, was directed to travel to the IRS's Manhattan District Office in New York City during the period October 16 to October 19, 1983. In anticipation of this assignment, Mr. Orbin asked his secretary to make airline reservations for his travel from Chicago to New York City on October 16, 1983. Mr. Orbin's secretary secured a Government Transportation Request (GTR), but erroneously made reservations for a flight from Chicago to Manhattan, Kansas, via Kansas City, Missouri.

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Mr. Orbin did not discover the error in his airline reservations until Sunday, October 16, when he arrived at the airport in Kansas City and learned that his ticket was for travel to Manhattan, Kansas. He immediately secured reservations on a flight from Kansas City to New York City, paying the \$284 coach fare with a personal credit card. Mr. Orbin states that he could not have delayed his travel pending the issuance of a new GTR, since he was scheduled to conduct a number of interviews in New York City on the following Monday morning.

Mr. Orbin claimed reimbursement for the \$284 ticket, and furnished a receipt in support of his claim. The IRS allowed Mr. Orbin reimbursement for only \$100, based on the Federal Travel Regulations, FPMR 101-7 (September 1981) (FTR), and the IRS Travel Handbook. The provisions relied upon by IRS generally require the use of a GTR to procure passenger transportation services costing in excess of \$100.

Mr. Orbin reclaimed the disallowed amount of \$184. The District Director in Chicago recommended payment of the reclaim, finding that Mr. Orbin's purchase of the airline ticket with personal funds resulted from an administrative error and was justified by an emergency. The IRS now questions whether these circumstances provide a basis for paying Mr. Orbin the additional \$184.

#### DISCUSSION

Ordinarily, agencies must require employees to use a GTR for common carrier passenger transportation costing over \$100, in which case the Government buys the ticket and no reimbursement or receipt is required. See FTR paras. 1-10.2 and 1-11.3; and 41 C.F.R. § 101-41.203-2. However, we have allowed reimbursement for a ticket exceeding the \$100 limitation purchased with personal funds absent a GTR, provided the employee submits a receipt, passenger coupon, or other evidence showing that the amount claimed was actually paid. Esther O. Kaloa, B-198950, July 18, 1980; Maurice A. Parker, B-195218(1), October 3, 1979. See also FTR para. 1-11.5c(3), which requires that such evidence be submitted with the travel voucher.

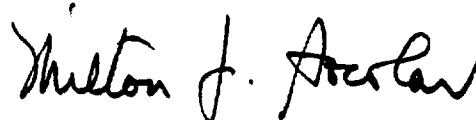
Furthermore, we have held that an employee who negligently failed to use a GTR that had been issued to

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him, and instead purchased a ticket with personal funds pursuant to authorized official travel, could be reimbursed for the cost of the ticket. B-168260, November 14, 1969. See also 34 Comp. Gen. 639 (1955).

Mr. Orbin's failure to use a GTR for travel from Kansas City to New York City resulted from an administrative error related to circumstances which were not within his control. The GTR which originally had been issued to him was used to secure an airline ticket to the wrong destination, and Mr. Orbin did not discover this error before beginning his travel. Once he learned of the error, Mr. Orbin did not have time to request the issuance of a new GTR since he was scheduled to conduct interviews in New York City on the following morning. Under these circumstances, we hold that Mr. Orbin may be reimbursed for the full cost of the airline ticket he purchased with personal funds.

Accordingly, for the reasons stated above, Mr. Orbin's claim for transportation expenses in the amount of \$184 may be allowed.



Acting Comptroller General  
of the United States