

McCann



Comptroller General  
of the United States  
Washington, D.C. 20548

# Decision

**Matter of:** Irene Vigil  
**File:** B-243128  
**Date:** July 23, 1991

## DECISION

The Internal Revenue Service (IRS) asks whether the claim of Irene Vigil for transportation expenses incurred for personal reasons over the Thanksgiving holidays in November 1987 may be certified for payment.<sup>1/</sup> For the following reasons, this claim may not be paid.

Ms. Vigil, an IRS employee, whose official duty station is in Sheridan, Wyoming, and whose residence is in Banner, Wyoming, was attending a 1-month training class in Los Angeles, California. During the Thanksgiving holidays in November 1987, Ms. Vigil elected to travel to Cheyenne, Wyoming, for personal reasons. Ms. Vigil's actual transportation expenses were \$644.60, and she has claimed reimbursement in the amount of \$540 based on the constructive cost of 5 days per diem in Los Angeles of \$108 per day. The IRS has reimbursed Ms. Vigil \$123.95 for her meal and incidental expenses for 4 days but not lodging expenses since she stayed with her parents.

In regard to temporary absences from a temporary duty station section 342.2(b)(2) of the Internal Revenue Manual (IRM) provides:

"(2) Transportation expenses for travel to a place other than residence/post of duty is not allowed."

See also 41 C.F.R. § 301-7.11(b)(4) (1990), Federal Travel Regulations (FTR), which limits reimbursement for the transportation expenses to voluntary weekend return travel to the employee's official station or place of abode.

The clear wording of the IRM prohibits such reimbursement. In addition, our decisions have routinely denied such claims since there is no authority for such reimbursement unless the

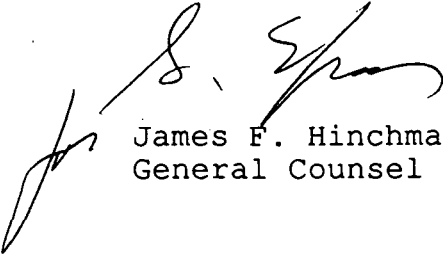
<sup>1/</sup> This request was submitted by Linda B. Spellins, Chief, Accounting Section, Internal Revenue Service, Dallas, Texas.

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employees return to their official duty station. Philip J. Sullivan, B-205696, June 15, 1982; James R. Curry, B-208791, Jan. 24, 1983; Thomas H. Hall, B-209100, May 9, 1983.

Although Ms. Vigil may indeed have been unaware of this regulation, all employees are chargeable with constructive knowledge of the FTR and their own department or agency's regulations which are a more specific implementation of the FTR. The FTR has the force and effect of law and may not be waived or modified by the employing agency or our Office, even under extenuating circumstances. See Johnnie M. Black, B-189775, Sept. 22, 1977.

Accordingly, Ms. Vigil's claim is denied.



James F. Hinchman  
General Counsel