The Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of:	Kenneth W. Sloop - Transportation of Household Goods - Actual Expenses for Self Move
File:	B-229375
Date:	May 12, 1988

DIGEST

The Internal Revenue Service (IRS) authorized an employee to move his household goods on a permanent change of station by the Government Bill of Lading method and the employee decided to move himself. Under General Services Administration regulations, the IRS properly limited reimbursement to the actual expenses incurred; therefore, the employee's reclaim for the difference between the amount of actual expenses and the amount payable on the commuted rate basis may not be allowed.

DECISION

This decision concerns a claim by Kenneth W. Sloop, an employee of the Internal Revenue Service (IRS), for reimbursement of $3,239.50 for transporting his own household goods by private conveyance in connection with a permanent change of station from Topeka to Salina, Kansas, in January 1986.1/ After obtaining a cost comparison for transporting Mr. Sloop's household goods by the commuted rate basis and actual expense, or Government Bill of Lading method (GBL method), the IRS issued a travel authorization properly authorizing the GBL method as the most economical means.

Mr. Sloop decided for personal reasons, however, to move his own household goods. He submitted a voucher claiming $3,689.91, which he computed on the commuted rate basis. Mr. Sloop submitted a reclaim voucher since IRS paid him only $460.41, the amount of his actual expenses which was supported by receipts for gasoline, weight tickets, oil and truck rental fees.

1/ The question was presented by the Chief, Accounting Section, Southwest Region, Internal Revenue Service, Department of the Treasury.

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Mr. Sloop alleges that he was not properly counseled concerning his transportation entitlement. He states that he was led to believe that he would be paid on the commuted rate basis if he decided to move himself.2/ The IRS denied the reclaim on the basis that under General Services Administration regulations, where the GBL method is authorized and an employee chooses to move himself, reimbursement is limited to actual costs incurred, not to exceed the maximum authorized cost that would have been incurred on the GBL method.

The facts here are nearly identical to those in Timothy Shaffer, B-223607, Dec. 24, 1986, which also involved an IRS employee. There, we held that, despite what the employee's understanding may have been, where the GBL method is authorized and the employee decides on a self move, reimbursement is limited by 41 C.F.R. § 101-40.203-2(b) and (d) to actual expenses incurred, such as gasoline and truck rental, not to exceed the maximum GBL amount authorized. See also, John S. Phillips, 62 Comp. Gen. 375 (1983). We noted that GSA's regulations had the force of law and IRS had no basis for making any exceptions therefrom.

We conclude that Timothy Shaffer, B-223607, supra, is controlling here. Accordingly, Mr. Sloop may not be reimbursed in excess of the actual expenses incurred.

Milton J. Socolar

Acting Comptroller General
of the United States

2/ An IRS group manager disputed these allegations, stating that Mr. Sloop was informed by facilities management that the GBL method was less costly than the commuted rate method. Further, the manager stated that Mr. Sloop was informed that the only options were to move on the GBL method or be reimbursed for the actual costs of a self move.