

Tutnam



**Comptroller General
of the United States**

Washington, D.C. 20548

Decision

Matter of: Shelley Eddy

File: B-238383

Date: July 13, 1990

DECISION

A decision has been requested as to whether an employee may be reimbursed for the cost of a nonrefundable round-trip airline ticket purchased for his voluntary return to his residence on nonworkdays in connection with a training course which was cancelled.^{1/}

Mr. Shelley Eddy, an employee of the Internal Revenue Service (IRS), Department of the Treasury, in Salt Lake City, Utah, was issued "reporting instructions"^{2/}, authorizing him to attend a training course for revenue agents from May 1 to May 23, 1989, in Denver, Colorado. On April 14, in anticipation of the temporary duty assignment, Mr. Eddy purchased a nonrefundable round-trip airline ticket at a cost of \$178, for return-home travel on the middle weekend of the training period. He states that the cost of a partially refundable round-trip ticket would have been \$400. Unfortunately, the training class was canceled. Mr. Eddy submitted a reclaim travel voucher claiming reimbursement of \$178. The IRS denied reimbursement of the cost of the unused airline ticket on the basis that the ticket was purchased for personal use and not official business.

Mr. Eddy contends that he exercised prudence and economy when he purchased the more economical nonrefundable round-trip airline ticket in accordance with the provisions of the IRS Travel Handbook. He states that although the ticket was nonrefundable, he felt there would be no reason why he would not be able to use it since the course instructor had departed to prepare for the course. Further, he states that, according

^{1/} The request was submitted by Ms. Linda B. Spellins, Authorized Certifying Officer, Internal Revenue Service, Department of the Treasury.

^{2/} The IRS issues "reporting instructions," pursuant to a general travel order, to its employees to perform temporary duty.

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to the handbook, IRS employees are allowed to return to their place of residence on nonworkdays (weekends), if they so choose, and will be reimbursed for transportation and per diem en route provided these expenses do not exceed the per diem that would have been allowed had they remained at the temporary duty station.

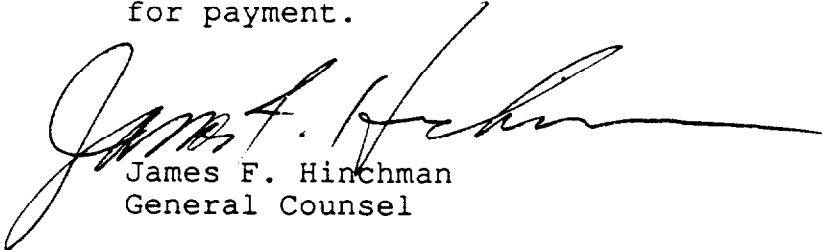
We have carefully considered Mr. Eddy's arguments, but we cannot agree with him.

The Federal Travel Regulation^{3/} provides that the use of discount fares offered by contract air carriers between certain cities (city-pairs) is considered advantageous to the government and is mandatory for authorized travel between certain cities (city-pairs). Salt Lake City, Utah, and Denver, Colorado, are listed as a city-pair in FTR Temporary Regulation 2.

We have been informally advised by IRS officials that, utilizing the IRS travel office and General Services Administration (GSA) contract air carrier service, Mr. Eddy could have purchased a refundable airline ticket for round-trip travel between Salt Lake City and Denver for \$116.

Inasmuch as the use of GSA's contract air carrier service between city-pairs is mandatory, we conclude that Mr. Eddy acted in contravention of the applicable regulatory provisions in not utilizing the GSA contract air carrier service and purchasing a nonrefundable, rather than a refundable, round-trip airline ticket.

Accordingly, the reclaim travel voucher may not be certified for payment.



James F. Hinchman
General Counsel

^{3/} 41 C.F.R. § 302-2.2(d)(1)(ii)(A) (1989).