



**Comptroller General  
of the United States**

Washington, D.C. 20548

## Decision

**Matter of:** Martha E. Brantingham

**File:** B-241018

**Date:** February 22, 1991

### DECISION

A decision has been requested as to whether the reclaim travel voucher submitted by Ms. Martha E. Brantingham, an employee of the Internal Revenue Service (IRS), for reimbursement of expenses incurred during a househunting trip, may be certified for payment.<sup>1/</sup> For the reasons stated in this decision, the voucher may not be certified for payment.

Ms. Brantingham was transferred from Anchorage, Alaska, to Denver, Colorado, by travel authorization dated August 9, 1988. The IRS erroneously authorized reimbursement for expenses incurred by Ms. Brantingham during a househunting trip. She was given an advance of funds in the amount of \$5,100 for expenses incurred for househunting, change of official duty station, and the first 30 days of temporary quarters occupancy. The IRS also paid the cost of airfare (\$1,527.96) for Ms. Brantingham and her husband for the househunting trip. After they completed the trip, the IRS disallowed her claim for reimbursement because the regulations do not allow a househunting trip from Alaska.<sup>2/</sup>

The IRS disallowance was correct. Section 5724a(a)(2) of title 5, United States Code (1988), provides for reimbursement of the expenses of a househunting trip only when both the old and new duty stations are located within the "continental" United States. For purposes of that statute, the term "continental United States" excludes Alaska. See 5 U.S.C. § 5721(3) (1988). Thus, in Eugene B. Roche, B-205041, May 28, 1982, where the employee was transferred from Kansas City,

---

<sup>1/</sup> The claim was submitted by Ms. Linda B. Spellins, Chief, Accounting Section, Southwest Region, Internal Revenue Service, Department of the Treasury.

<sup>2/</sup> See Federal Travel Regulations, para. 2-4.1c(3), FPMR 101-7 (Supp. 4, Oct. 1, 1982), incorp. by ref., 41 C.F.R. § 101-7.003 (1988); and § 320(4), ch. 300, Internal Revenue Manual 1764.

050410/143 362

Missouri, to Anchorage, Alaska, we denied reimbursement for househunting trip expenses, despite his good faith reliance upon the agency's erroneous authorization.<sup>3/</sup>

Accordingly, there is no authority for reimbursement of the costs of Ms. Brantingham's househunting trip. This Office may not waive, modify, or grant exceptions to the statute and regulations.

We point out, however, that the erroneous payment of the cost of round-trip airline tickets for the househunting trip may be considered for waiver under the provisions of 5 U.S.C. § 5584 (1988). The remainder of the travel advance for per diem and other expenses may also be considered for waiver to the extent that (1) the travel advance was used for the erroneously authorized househunting trip expenses and (2) Ms. Brantingham remains indebted to the government for repayment of the amounts advanced after the advance has been applied against the legitimate expenses.<sup>4/</sup> A request for waiver should be processed under the provisions of 4 C.F.R. parts 91-93 (1990).

*for* *James F. Hinchman*  
James F. Hinchman  
General Counsel

---

<sup>3/</sup> See also Michael Moran, 66 Comp. Gen. 666 (1987); Hernan Rosado and Sonia M. Terron, B-216343, Mar. 4, 1985; Paul L. Guidry, B-203645, Oct. 9, 1981.

<sup>4/</sup> Charles H. Byrd, II, 68 Comp. Gen. 721 (1989); Darlene Wyrick, 68 Comp. Gen. 462 (1989); Rajindar N. Khanna, 67 Comp. Gen. 493 (1988); Major Kenneth M. Dieter, 67 Comp. Gen. 496 (1988).