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DECISION

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

FILE: B-194791 **DATE:** March 10, 1980

MATTER OF: Internal Revenue Service - Weekend Return Travel Expenses [Request for]

DIGEST: Employee on temporary duty may be reimbursed for voluntary return travel on nonworkdays not to exceed what employee would have been allowed at temporary duty site. See Federal Travel Regulations, paras. 1-7.5c and 1-8.4f. Agency may determine "what would have been allowed" based on average amounts claimed during previous week. In addition, an employee who stays with friends or relatives during week at no cost to Government may use commercial lodging rates in determining "what would have been allowed" if he had remained at temporary duty site.

This decision is in response to a request from Joseph T. Davis, Assistant Commissioner (Resource Management), Internal Revenue Service (IRS), Department of the Treasury, for our decision concerning the reimbursement of a traveler on temporary duty who voluntarily returns to his residence on nonworkdays. The issue presented for our decision is whether the traveler in computing his weekend return travel reimbursement may use commercial lodging rates in determining what he would have spent at the temporary duty site for per diem or actual subsistence expenses.

Under the authority of the Federal Travel Regulations (FPMR 101-7), paras. 1-7.5c and 1-8.4f, an employee on temporary duty may voluntarily return on nonworkdays to his official station or place of abode and be reimbursed for transportation and per diem not to exceed the per diem and travel expenses which would have been allowed had the employee remained at his temporary duty station. By regulation, the IRS has interpreted the phrase "which would have been allowable" as being the average amounts claimed for full days in the week preceding the return travel. See Howard B. Johnson, B-195602, dated today, holding that this is an appropriate method to determine constructive costs.

In this regard, the IRS questions whether an employee who stays with friends or family during the weekdays at no cost to the Government should have his reimbursement for voluntary weekend return travel limited to the average amounts claimed during that week. The IRS points

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out it would seem inequitable to so limit the employee when that employee could have stayed in a hotel or motel during the week at greater cost to the Government. The IRS, therefore, proposes the following regulation:

> "Employees who do not incur lodging expenses because they stay with relatives or friends may use a reasonable estimate of what lodging costs would have been to determine the maximum constructive cost for subsistence savings during voluntary return home. The estimate will be based on the prevailing lodging rates being paid by other travelers."

The Federal Travel Regulations are silent on the question of the use of commercial rates for constructive costs in weekend return travel, but we note by analogy that the FTR's permit an employee to use common carrier rates for constructive cost purposes where the employee elects to use his privately owned vehicle for temporary duty travel in lieu of common carrier transportation. See FTR para. 1-4.3. Under the circumstances, we have no objection to this regulation as proposed by the IRS.

Milton J. Socolar

FOR THE Comptroller General
of the United States