

**DECISION**

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

60740

FILE: B-185070

DATE: APR 13 1976

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MATTER OF:

Ronald Todd - Travel Expenses While on Leave

**DIGEST:**

Employee whose authorized leave of absence away from his permanent duty station is temporarily interrupted because he is ordered to perform temporary duty at another place, and employee who returns to his headquarters to resume leave would only be entitled to the difference between the cost attributable to the temporary duty and what it would cost the employee to return to his headquarters direct from the place of leave.

This action is in response to a request from a certifying officer of the Internal Revenue Service (IRS), Department of the Treasury, as to the propriety of certifying for payment a voucher in favor of Mr. Ronald Todd representing expenses which he incurred in traveling from Florida to Kansas for a panel interview in connection with a potential transfer within the Service.

The circumstances surrounding Mr. Todd's travel as reported in the IRS submission letter are as follows. Mr. Todd departed Denver, Colorado, his permanent duty station, at the close of business on August 14, 1974, on annual leave status which was approved through September 2, 1974. On August 21, 1974, while on annual leave at Kissimmee, Florida, Mr. Todd was telephonically notified by the Wichita District office (IRS) that he had been scheduled for a panel interview in Wichita, Kansas, on August 28, 1974, at 3 p.m. Mr. Todd left Kissimmee on the morning of August 26, 1974, and arrived in Wichita on the morning of August 28, 1974, for the scheduled interview. He left Wichita the morning of August 29, 1974, and arrived in Denver, Colorado, his permanent duty station, on August 29, 1974, at which time he resumed his leave status, returning to duty on September 3, 1974, as scheduled. All travel was performed by privately-owned vehicle.

After his return to Denver, Mr. Todd submitted a claim for reimbursement of the constructive cost of travel by air from Kissimmee to Wichita to Denver and applicable per diem. The claim was administratively approved for the difference between the cost of returning to Denver via the temporary place of duty (Wichita) and the cost of direct return from the place when on leave and per diem while at the temporary duty station.

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The general rule is that when an employee proceeds to a point away from his official duty station on annual leave he assumes the obligation of returning himself thereto at his own expense. Also, it repeatedly has been held that if, during such leave or at the expiration thereof, the employee is required to perform temporary duty either at his leave point or some other point prior to his returning to headquarters, the Government is chargeable only with the difference between the cost attributable to the temporary duty and what it would have cost the employee to return to his headquarters direct from the place where he was on leave. 11 Comp. Gen. 336 (1932), 39 Comp. Gen. 611 (1960) and cases cited therein.

In view of the above, Mr. Todd may be reimbursed the travel and per diem expenses as administratively approved. The voucher may be certified for payment in accordance with the foregoing.

R. F. KELLER

Deputy Comptroller General  
of the United States