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DECISION



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

FILE: B-198823

DATE: December 10, 1980

MATTER OF: *[Request for]* Gail H. Christiansen - Reimbursement
of miscellaneous travel expenses

DIGEST: Purchases of toilet articles and personal clothing by employee while performing TDY in emergency circumstances are not miscellaneous expenditures necessarily incurred by a traveler in connection with official business under the provision of the Federal Travel Regulations, FPMR 101-7, paragraph 1-9-1(d) nor do such items constitute special clothing and equipment within the provisions of 5 U.S.C. 7903.

The Finance and Accounting Officer, Tooele Army Depot, Tooele, Utah, requests an advance decision concerning payment of expenses for toilet articles and clothing purchased by a civilian employee in connection with emergency travel. The request, forwarded by the Per Diem, Travel and Transportation Allowance Committee has been assigned PDTATAC Control No. 80-20. For the reasons that follow, we hold that the employee is not entitled to reimbursement for purchases of toilet articles and personal clothing which may be retained for personal use.

Mr. Gail H. Christiansen was directed on September 28, 1979, by the Commander, Tooele Army Depot, to make an emergency trip by military aircraft in order to perform temporary duty at the Navajo Depot Activity, Flagstaff, Arizona. His assignment to represent the Tooele Depot for radiation protection activities in connection with the transportation of radioactive materials through the State of Arizona dictated that he leave immediately. Since his rapid departure precluded travel to his home in Salt Lake City to obtain clothing or toilet articles, he was informed by his supervisor that he would be reimbursed for the essentials he had to purchase. Instead of the overnight trip anticipated, Mr. Christiansen was required to remain 4-1/2 days. While on duty at Flagstaff he purchased toilet articles and clothing, including two shirts and a pair of slacks, for which he claims reimbursement. He has previously been paid per diem for the 4-1/2 days of temporary duty.

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Mr. Christiansen contends that since he was not allowed to go home prior to departure he should be reimbursed in the amount of \$37.84 for the purchase of essential personal clothing and toilet articles which would have been unnecessary under normal travel circumstances. His claim was denied by the Army based on the fact that the per diem allowance which he has been paid was intended to offset necessary subsistence costs and to compensate for the expenses of items and articles for personal comfort and appearance.

The use of Government funds for the purchase of wearing apparel and personal furnishings to be used by employees in connection with their official duties has been the subject of various decisions. Generally, the test to be applied with reference to such purchases, in the absence of specific authority therefor, is whether the expenditures are essential from the standpoint of carrying out the object of the appropriation involved and primarily for the benefit of the Government, or whether the wearing apparel is such as the employee reasonably might be expected to furnish as a part of the personal equipment necessary for him to perform the regular duties of his position. See 3 Comp. Gen. 433 (1924); 32 *id.* 229 (1952). Under this test, there appears to be no basis for finding that the articles purchased by Mr. Christiansen are special clothing and equipment within the provisions of 5 U.S.C. 7903. See B-179057, May 14, 1974.

Paragraph 1-9-1(d) of the Federal Travel Regulations, FPMR 101-7, May 1973, provides that miscellaneous expenditures which are necessarily incurred by a traveler in connection with official business will be allowed. However, clothing constituting ordinary items of wearing apparel and toiletry such as involved here and retained for personal use are not reimbursable under that regulation. See 35 Comp. Gen. 361 (1955); 45 *id.* 272 (1965); compare 48 *id.* 48 (1968). We have denied reimbursement under this authority even though the employee's purchase of personal items was necessitated by the fact that he did not have advance notice of the temporary duty assignment involved. See B-179057, *supra*.

Accordingly, Mr. Christiansen may not be reimbursed for the expenses he incurred for toilet articles and personal clothing.


For the Comptroller General
of the United States