

DECISION

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

FILE: B-207563

DATE: September 8, 1982

MATTER OF: Carl J. Schultz - Actual Subsistence
Expense - Laundry Expenses

DIGEST:

1. An Internal Revenue Service employee who had been in an actual subsistence expense travel status requested reimbursement for laundry expenses which were incurred after he had returned to his permanent duty station and after his official travel status had ended. Federal Travel Regulations paragraph 1-8.1a permits reimbursement of an employee's expenses on an actual subsistence expense basis only for expenses which are incurred during official travel. Since these expenses were incurred after employee's travel status had ended, they are not reimbursable.
2. Internal Revenue Service (IRS) disallowed employee's claim for laundry expenses because he stayed for less than 7 consecutive days as was required by 4 Comp. Gen. 88 (1924). That decision is no longer applicable because it was based on an IRS regulation that no longer exists.

Virginia Leist, an authorized certifying officer of the Internal Revenue Service (IRS), Central Region, Cincinnati, Ohio, requests an advance decision as to whether an employee's laundry expenses may be reimbursed as actual expenses of several trips to two high rate geographical areas (HRGAs). For the reasons stated below, we hold that the laundry expenses are not reimbursable because they were incurred after the employee's travel status ended.

Mr. Carl J. Schultz, a special agent with the IRS in the Louisville District, was assigned to 19 days of temporary duty at two HRGAs during March 1982. Mr. Schultz spent 9 consecutive days in Miami, Florida, and 10 days in periods ranging from 1 to 4 consecutive days, in Lexington, Kentucky. When he returned from these two HRGA cities, he claimed laundry expenses totaling \$28.69 over the 19 days, at \$1.51 for each day. The IRS refused to allow Mr. Schultz's laundry expenses

for the trips to Lexington because, under 4 Comp. Gen. 88 (1924), prorating of laundry expenses is not allowed unless the individual is away from his post of duty for more than 7 consecutive days. In addition, the IRS refused to reimburse the laundry expenses he incurred for both his Kentucky and Florida assignments because all of the laundry was done in Louisville after he returned from his temporary duty assignments.

The IRS should not have disallowed Mr. Schultz's laundry expenses based upon 4 Comp. Gen. 88 (1924), because that decision is no longer applicable. In 4 Comp. Gen. 88 (1924) we upheld a travel regulation issued by the IKS for its agents. The regulation required that an employee could be reimbursed for his laundry expenses only if he was in a travel status for at least 7 consecutive days. That decision is no longer applicable because it was based on an IRS regulation which no longer exists.

The IRS, however, also disallowed Mr. Schultz's laundry expenses because all the laundry was done at Louisville after he returned from his temporary duty assignments. The certifying officer states that "the allowance for laundry and dry cleaning while on Actual Expenses was provided to take care of additional expenses while at the temporary travel site." Mr. Schultz maintains that he should be reimbursed for his laundry expenses because the need for these expenses was incurred while he was traveling.

We agree with the IKS on this point. Because Mr. Schultz traveled to a HRGA he was automatically in an actual subsistence expense status. Federal Travel Regulation, FPMR 101-7, para. 1-8.6 (September 1981) (FTR). Paragraph 1-8.1a of the FTR states that agencies, "shall authorize or approve reimbursement for the actual and necessary subsistence expenses of a traveler incurred during official travel ***." (Emphasis added.) Even though Mr. Schultz's need to have his laundry done arose while he was in an official travel status, he did not incur any expenses until he had his laundry done. Because of his personal preference, Mr. Schultz did not have his laundry done while at his temporary duty stations and while in a travel status. Instead, he waited until he returned to his permanent duty station and had his laundry done there. See Robert A. Jacobsen, B-198775, April 16, 1981.

Accordingly, Mr. Schultz may not be reimbursed for the laundry expenses he incurred after he returned from his temporary duty assignments.

Milton J. Aroskar

Acting Comptroller General
of the United States