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Civ. Per.
A. Kole

DECISION



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

FILE: B-190209

DATE: July 13, 1978

MATTER OF: Woodrow W. Williams, Jr. - Miscellaneous
Expenses in Moving Mobile Home

DIGEST: Employee claims reimbursement of miscellaneous trailer expenses incurred in connection with a transfer of official station. Reimbursement for anchors and installation is prohibited by Federal Travel Regulations since they were newly acquired items. Utility costs, such as deposits and membership fees, not offset by eventual refunds are reimbursable under the Federal Travel Regulations.

This action is in response to a request for an advance decision from Mr. H. Larry Jordan, an authorized certifying officer of the Department of Agriculture, concerning the propriety of certifying for payment a reclaim voucher presented by Mr. Woodrow W. Williams, Jr. for reimbursement of miscellaneous expenses incurred in connection with a transfer of official station.

Mr. Williams, an employee of the Farmers Home Administration, was authorized a change of station from Cullman, Alabama, to Montgomery, Alabama. By travel order dated September 30, 1977, Mr. Williams was authorized transportation of his mobile home for use as a residence in lieu of transportation and storage of household goods. Mr. Williams submitted a voucher claiming \$148.40 for anchors and installation in addition to the \$200 miscellaneous expenses allowed without itemization. The National Finance Center of the Department of Agriculture (NFC) disallowed the claim for \$148.40 on the basis that newly acquired items are not reimbursable in accordance with Federal Travel Regulations (FTR), para. 2-3.3c(5). Mr. Williams then submitted a reclaim voucher itemizing all expenses:

South Central Bell (connect phone)	\$ 30.00
Dixie Electric Cooperative (connection fee)	4.00
Dixie Electric Cooperative (deposit and membership fee)	25.00
Alabama Gas Corporation (deposit)	20.00
Alabama Gas Corporation (connection fee)	5.00
Woodland Hills Park & Sales (items required to set-up and connect trailer)	89.78
Woodland Hills Park & Sales (anchors and installation)	148.40
Total	<u>\$322.18</u>

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NFC further noted that the original freight bill listed two additional items:

Unblock	\$15.00
Reblock	30.00
Total	<u>\$45.00</u>

NFC concluded that the following items are reimbursable miscellaneous expenses:

South Central Bell	\$ 30.00
Dixie Electric Cooperative	4.00
Alabama Gas Corporation	5.00
Woodland Park & Sales	89.78
Unblock	15.00
Reblock	30.00
Total	<u>\$173.78</u>

The miscellaneous expenses itemized above by NFC are reimbursable as authorized by the Federal Travel Regulations. The issue in this case, therefore, is whether three of the expenses claimed are reimbursable: the anchors and installation, the Electric Cooperative deposit and membership fee, and the Gas Corporation deposit.

The authority for the reimbursement to Federal employees of the miscellaneous expenses necessarily incurred incident to a transfer is contained in the Federal Travel Regulations (FTR), FPMR 101-7 (May 1973), Chapter 2, part 3. While employees may be reimbursed the cost involved in preparing their mobile homes for shipment and for reassembling them at the new duty station as miscellaneous expenses under the conditions and limitations prescribed in FTR para. 2-3.3b, the controlling regulations do not contemplate underwriting the cost of new equipment for an employee's home. Therefore, reimbursement of the expenses incurred for anchors and installation must be denied as newly acquired items. FTR para. 2-3.1c(5); B-181007, August 2, 1974.

FPMR 101-7, para. 2-3.3(b)(4) permits reimbursement of utility costs not offset by eventual refunds. Therefore, the electric deposit (\$25) may be reimbursed only if it is determined to be nonrefundable. If this is nonrefundable, it is a properly reimbursable expense under FPMR 101-7, para. 2-3.1(b)(4). With regard to the Alabama Gas

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Corporation deposit, the receipt furnished contained the following statement:

"This deposit, with interest due thereon at the rate prescribed by the Alabama public service commission, will be refunded, provided all bills are paid in full and service no longer desired.

"Interest will be paid on this deposit annually by credit to depositor's account."

This is a refundable fee which Mr. Williams would be entitled to at a later date and he is not entitled to reimbursement of this.

Accordingly, the voucher is returned herewith and may be certified for payment in accordance with this decision.


Deputy Comptroller General
of the United States