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DECISION



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

FILE: B-202611

DATE: September 1, 1981

MATTER OF: Kaye D. Hollingsworth - Real Estate Expenses -
Purchase of Garage Space in Conjunction With Residence

DIGEST: A transferred employee entitled to reimbursement of expenses required to be paid by him in connection with the purchase of a residence at his new duty station may be reimbursed under paragraph 2-6.1 of the Federal Travel Regulations for expenses incurred separately in obtaining garage parking space in connection with the purchase of a condominium, since garage parking was reasonably necessary and since it was obtained in conjunction with the condominium unit.

Mr. H. O. Miller, Accounting and Finance Officer, Defense Logistics Agency, requests an advance decision regarding Mr. Kaye D. Hollingsworth's supplemental claim for real estate purchase expenses in the amount of \$153 incurred in obtaining garage space in conjunction with the purchase of a residence incident to transfer of station.

Payment of the claim is authorized since the garage parking space was reasonably necessary and obtained in conjunction with his purchase of a condominium unit even though it was purchased separately.

Mr. Kaye D. Hollingsworth was transferred from Atlanta, Georgia, to Alexandria, Virginia. He has been reimbursed relocation expenses, including real estate expenses incurred for the purchase of his new residence, a condominium unit. His original voucher included a statement that an additional claim would be submitted for reimbursement of expenses to be incurred in the purchase of parking space in the condominium's garage. He has now submitted a supplemental voucher for these expenses.

Mr. Hollingsworth states in support of his claim that while the initial sales of condominium units in his building were made without garage spaces, new owners were given an option to obtain such space by a separate purchase. Since the original owners from whom he purchased his unit did not obtain garage space at the time they acquired the property, it was necessary for him to purchase garage space separately. While he was not required to make the purchase, he contends that the limited parking space on the grounds at times would have left him with only an alternative of dangerous and illegal curb side parking in the street.

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The submission indicates that the Accounting and Finance Officer believes that paragraph C1400 of Volume II, Joint Travel Regulations, which authorizes reimbursement for expenses required to be paid by an employee in connection with the purchase of a residence at his new duty station, does not permit payment of expenses incurred in connection with the purchase of a garage when it can be acquired separately and sold independently of the residence unit.

Allowances for expenses incurred in connection with residence transactions incident to a permanent change of station are authorized by 5 U.S.C. 5724a (1976) and by the Federal Travel Regulations (FPMR 101-7). Paragraph 2-6.1 of the FTR provides that the Government shall reimburse an employee for expenses required to be paid by him for purchase of a dwelling at his new official station. Where an employee's old or new residence includes a garage, we have routinely authorized reimbursement for the associated real estate expenses and we have not drawn a distinction between or required an apportionment of costs associated with the dwelling and garage portions of the residence.

The record indicates that the residence purchased by Mr. Hollingsworth had a reasonable requirement for adequate and protected parking. It further establishes that the parking space in question was obtained incident to his purchase of a condominium unit in the same building and that both were purchased incident to his permanent change of station. There is no evidence that Mr. Hollingsworth intends to use the garage for any purpose other than in connection with the occupancy of his condominium. Therefore, otherwise reimbursable real estate expense incurred for the purchase of such garage space may be reimbursed as a necessary expense in connection with the purchase of such residence.

Accordingly, Mr. Hollingsworth's supplemental claim for real estate expenses may be paid, if otherwise proper.



Acting Comptroller General
of the United States