

DECISION

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

FILE: B-184744

DATE: MAY 14 1976

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98941MATTER OF: Benjamin Suchocki - Relocation Expenses -
Mobile Home

DIGEST: Transferred employee who had mobile home moved may not be reimbursed for non-returnable entrance fee paid to secure space in mobile home park, as it is in the nature of rent. Nor may he be reimbursed for cost of rental of U-Haul used to move storage shed and air conditioner that could not be moved in mobile home, because allowance for transporting mobile home is in lieu of other allowances for transporting household goods. Neither expense is reimbursable as a miscellaneous expense.

This matter arises from a request for an advance decision submitted by an authorized certifying officer of the Internal Revenue Service, concerning the authority for reimbursing Mr. Benjamin Suchocki for certain expenses relating to the movement of his mobile home at the time of his transfer of duty station.

Under the authority of Travel Authorization PHI-75-9, dated September 30, 1974, Mr. Suchocki was transferred from Bethlehem, Pennsylvania, to Pottsville, Pennsylvania. Incident to this transfer, Mr. Suchocki moved a mobile home between these two locations. His claim for reimbursement of expenses has been settled, except for two items, a \$100 entrance fee paid to secure a space at the new mobile home park, and \$72.88 paid to rent a U-Haul to move an air conditioner and storage shed that could not be moved inside the mobile home. The certifying officer, in her submission, questions whether our decisions B-164057, October 3, 1968 (on the entrance fee), and B-156315, April 9, 1965 (on moving the shed), are still controlling since they were rendered prior to the time the governing regulations were amended to permit reimbursement of some mobile home expenses as miscellaneous expenses. We have been informally advised that Mr. Suchocki has already been paid \$233.74 in miscellaneous expenses out of a maximum payable of \$370.46.

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The controlling regulations are now found in paragraph 2-3.1 of the Federal Travel Regulations, FPMR 101-7 (May 1973) (FTR), which provides, in pertinent part, that:

"a. Purpose for allowance. The miscellaneous expenses allowance authorized by 2-3.2 and 2-3.3 is for the purpose of defraying various contingent costs associated with discontinuing residence at one location and establishing residence at a new location in connection with an authorized or approved permanent change of station.

"b. Types of costs covered. The allowance is related to expenses that are common to living quarters, furnishings, household appliances, and to other general types of costs inherent in relocation of a place of residence. The types of costs intended to be reimbursed under the allowance include but are not limited to the following:

* * * * *

"(2) Fees for unblocking and blocking and related expenses in connection with relocating a mobile home, but not the transportation expenses allowed under 2-7.3."

The general eligibility requirement set out in paragraph 2-7.1a of FTR, which provides, in pertinent part, that:

"An employee who is entitled to transportation of his household goods under these regulations shall, in lieu of such transportation, be entitled to an allowance, as provided in this part, for the transportation of a mobile home for use as a residence. * * *"

Although the inclusion of certain items relating to the movement of a mobile home in the miscellaneous expense category has generally increased the maximum amount reimbursement available, the basic entitlement is still in lieu of an allowance for the movement of household goods, not in addition to that allowance.

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In B-164057, October 3, 1968, we held that a non-returnable entrance fee paid to a mobile home park was not reimbursable since it was similar to rent paid for the space. This holding was affirmed in B-175285, April 20, 1972, again based upon the character of the payment itself. We find nothing in the miscellaneous expense section of the regulations that would cause us to change our view on this point. Mr. Suchocki contends that this entrance fee is analogous to "closing costs" that are paid when a residence is purchased. There is no blanket authority for the reimbursement of "closing costs," specific authority must be found for each item for which reimbursement is sought. We do not know of a comparable charge that would be reimbursable in the case of a real estate transaction.

Our disallowance of the cost of renting a U-Haul to transport property not carried in a mobile home was stated in B-156315, April 9, 1965, and affirmed in B-179146, September 28, 1973. We see nothing in this case that would cause us to change our view.

Accordingly, for all of the above reasons, the voucher may not be certified for payment.

RENNER

Comptroller General
of the United States