

PLM-I

DECISION



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

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FILE: B-191724

DATE: March 29, 1979

MATTER OF: Henry L. Dupray - Transfer of Employee -
[Reimbursement for Shipment of Portable
Swimming Pool]

DIGEST: Employee who transferred to new duty station claims reimbursement for costs of dismantling, shipping and setting up of swimming pool at new residence. Pool may be included in term "household goods" and shipping charge reimbursed on commuted-rate basis if weight is determined. Charges for dismantling and installing the pool may be reimbursed under para. 2-3.1b(1) of Federal Travel Regulations (FTR), but charges for site alterations which are similar to structural alterations are not reimbursable. FTR para. 2-3.1c(13). Also FTR para. 2-3.1c(5) precludes reimbursement of cost of sand and blocks.

This decision is rendered at the request of M. Joseph Donnelly, Director, Financial Management Division, Customs Service, Department of the Treasury, regarding payment of a relocation expense voucher submitted by Mr. Henry L. Dupray, an employee of the Customs Service. We have been asked whether the \$525 paid by Mr. Dupray for dismantling, shipping, and setting up a swimming pool incident to his permanent change of station may be paid either as an expense of transporting household goods or as a miscellaneous expense.

Mr. Dupray was transferred on September 12, 1976, from Champlain, New York, to Ogdensburg, New York, and was reimbursed under the commuted-rate system for the transportation of 7,760 pounds of household goods. The household goods shipped did not include the swimming pool. Mr. Dupray was also allowed \$200 as a miscellaneous expenses allowance pursuant to paragraph 2-3.3a(2) of the Federal Travel Regulations (FTR) (FPMR 101-7, May 1973).

Paragraph 2-1.4(h) of the FTR defines household goods as personal property which may be transported legally in interstate commerce and which belongs to an employee and his immediate family at the time of shipment. The term includes household

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furnishings, equipment and similar property. We believe that a portable swimming pool, which is in the nature of recreation equipment, comes within the definition of household goods. Since Mr. Dupray may be authorized transportation of 11,000 pounds of household goods as an employee with an immediate family and he has been reimbursed on a commuted-rate basis for a shipment of only 7,760 pounds pursuant to FTR paragraph 2-8.3a for the transportation of his household goods, he may receive an additional reimbursement on a commuted-rate basis for the transportation of the disassembled swimming pool. However, proper documentation of weight must be furnished in accordance with FTR paragraphs 2-8.3a(3) and 2-8.2b(4).


Paragraph 2-3.1c of the FTR, regarding types of miscellaneous costs which are not reimbursable, provides that costs which are reimbursed under other provisions of law or regulation may not be recovered under the miscellaneous expenses allowance. Therefore, since the transportation cost of the swimming pool is reimbursable under the commuted-rate system as provided above, Mr. Dupray may not be reimbursed for that part of his swimming-pool cost associated with its transportation.

Expenses which are payable under the miscellaneous expenses allowance provided for by the FTR include "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" and "fees for disconnecting and connecting appliances, equipment, and utilities involved in relocation." FTR paragraph 2-3.1b. We believe that if Mr. Dupray presents an itemized bill which separates the cost of dismantling and installing the swimming pool (allowable under FTR paragraph 2-3.1b(1)) from any costs of site alterations, which are similar to structural alterations (not allowable under FTR paragraph 2-3.1c(13)), and from the cost of shipping the swimming pool (allowable under commuted-rate basis as explained above), such costs may be viewed as coming within the intent of FTR paragraph 2-3.1b(1). See B-190815, March 27, 1978. It should be noted that the reimbursement for the cost of blocks and sand in the amount of \$25 shown on Mr. Dupray's invoice is prohibited by FTR paragraph 2-3.1c(5) (costs of newly acquired items).

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The total amount which may be authorized for a miscellaneous expenses allowance in accordance with this decision may not exceed the limitation set forth in FTR paragraph 2-3.3(b) that the aggregate amount for miscellaneous expenses for an employee with an immediate family may not exceed his basic pay for 2 weeks. Further, if Mr. Dupray's recalculated miscellaneous expenses allowance should exceed \$200, then paid bills or other acceptable evidence justifying the amounts claimed must be provided to support the \$200 for which Mr. Dupray has already been reimbursed as miscellaneous expenses. See FTR paragraph 2-3.3(b).

The voucher is returned for action in accordance with the above.


Deputy Comptroller General
of the United States

Enclosure