



Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Use of Appropriated Funds to Purchase a
Motorized Wheelchair for a Disabled Employee

File: B-240271

Date: October 15, 1990

DIGEST

The Internal Revenue Service may use appropriated funds to purchase a motorized wheelchair for the use of a disabled employee. Our Office would agree with a determination that the powered wheelchair is needed to perform employee's official duties and that such an action would constitute a "reasonable accommodation" in accordance with standards set forth in 29 C.F.R. 1613.704, and with the understanding that the wheelchair would be the property of the United States Government.

DECISION

The Regional Fiscal Management Officer, Internal Revenue Service (IRS), Southeast Region, has requested an advance decision on whether the IRS may use appropriated funds to purchase a motorized wheelchair for a disabled employee. Under the circumstances, and for the reasons described below, we conclude that the IRS may use its appropriated funds for this purpose.

BACKGROUND

The IRS Atlanta District Employee Plans/Exempt Organizations Division has a group manager, Owen N. Davidson, stationed in New Orleans who is a quadriplegic with additional symptoms of bursitis and/or arthritis in his arms. Mr. Davidson is confined to a wheelchair. His duties require him to travel on official business fifty percent of his time to supervise 13 revenue agents throughout the New Orleans and Little Rock districts as well as attend on-site examination visits. Mr. Davidson is also required to regularly travel to the Atlanta District headquarters office. Mr. Davidson has always furnished his own manual wheelchair for work. According to the Atlanta District Director, however, the damage, wear and tear on Mr. Davidson's wheelchair while in travel status has been so extensive, that his wheelchair is being destroyed. Thus, the Atlanta District office wishes to procure a motorized wheelchair for Mr. Davidson solely to perform official business.

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DISCUSSION

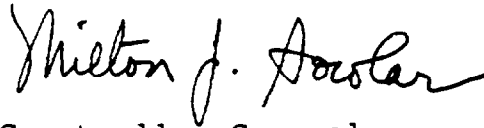
Generally, the cost of clothing or personal equipment to enable a federal employee to qualify himself to perform his official duties constitutes a personal expense of the employee and, as such, is not payable from appropriated funds. 56 Comp. Gen. 398, 400 (1977); 23 Comp. Gen. 831 (1944). Also, a person needing a wheelchair to perform his duties would normally be required to provide that equipment himself. 56 Comp. Gen. at 401. Such equipment is regarded as being of a personal nature. Id.

Under the Rehabilitation Act of 1973, federal policy regarding handicapped individuals requires federal agencies to formulate and implement programs for the employment and advancement of handicapped individuals. 29 U.S.C. § 791. Regulations implementing the Rehabilitation Act require federal agencies to make "reasonable accommodations" to known limitations of qualified handicapped employees unless such accommodations would impose an undue hardship on the agency's program. 29 C.F.R. 1613.704 (1988). Such "reasonable accommodations" may include "acquisition of equipment or devices." Id. Congress has repeatedly reaffirmed its commitment to assist handicapped federal employees--see 29 U.S.C. § 792 (establishing an Architectural and Transport Barriers compliance board)--as well as handicapped individuals generally--see Americans with Disabilities Act of 1990, Pub. L. 101-336, 104 Stat. 327 (1990).

The commitment to assist the handicapped has also been reflected in GAO decisions. We have held that agencies may, when acting under the authority of the Rehabilitation Act, expend appropriated funds to accommodate the handicapped. See 63 Comp. Gen. 115 (1983). In that case we agreed with the Equal Employment Opportunity Commission that a federal agency could be required, under appropriate circumstances, to expend public funds to acquire or modify equipment. Id. at 116. In 56 Comp. Gen. 398 (1977), we held that the Social Security Administration could use its appropriations to reimburse a handicapped employee for the cost of a motorized wheelchair where the agency violated standards under the Architectural Barriers Act and a non-powered wheelchair could not be used. See also 64 Comp. Gen. 30 (1984) (handicapped employee who shipped her specially equipped car to her new duty station could be reimbursed for shipping costs notwithstanding 5 U.S.C. § 5727); 56 Comp. Gen. 661, 662 (1977) (travel and per diem expenses of attendant are necessary travel expenses incident to a handicapped employees travel).

Applying the above mentioned principles in this case, we would not object to IRS's acquisition of a powered wheelchair with appropriated funds. In our opinion, such an acquisition

constitutes a reasonable accomodation to Mr. Davidson's disability given the demands of his official duties. Thus, we would agree with an IRS determination that the powered wheelchair is needed to perform Mr. Davidson's official duties and that such an action would comply with the "reasonable accommodation" standards set forth in 29 C.F.R. 1613.704. Although Mr. Davidson will have the use of the wheelchair while in the employ of the Government, the wheelchair would remain the property of the United States Government.



Acting Comptroller General
of the United States