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DECISION



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

FILE: B-204100

DATE: August 16, 1982

MATTER OF: Thomas A. Hughes - Miscellaneous transfer expenses

- DIGEST:**
1. An employee who transferred to Washington, D.C. incurred various miscellaneous expenses. The employee may be reimbursed for the costs of an adapter used to connect an electric clothes dryer. Federal Travel Regulations, FPMR 101-7 (May 1973) (FTR) para. 2-3.1b(1). The employee may also be reimbursed for the cost of a license plate holder because it is closely associated with the state's licensing and inspection requirements. FTR para. 2-3.1b(6).
 2. A transferred employee, who replaced a windshield that failed the state automobile inspection, may not be reimbursed. Miscellaneous expenses are expenses which are inherent in establishing a new residence. The cost of replacing a windshield is a cost of maintaining and operating an automobile, not of titling and registering that vehicle. In addition, the cost of new stereo speaker wire and charges for new checks are not reimbursable, since they are personal expenses. FTR para. 2-3.1a.

Mr. John H. Skaggs, an authorized certifying officer of the Federal Bureau of Investigation (FBI), has asked whether certain expenses claimed by a transferred employee are reimbursable as miscellaneous relocation expenses. The expenses are the cost of: (1) an adapter for an electric dryer, (2) a license plate holder, (3) an automobile windshield and its installation, (4) stereo speaker wire, and (5) new personal checks. We hold that items (1) and (2) are sufficiently related to the establishment of a new residence to authorize reimbursement. However, the employee may not be reimbursed for items (3), (4) and (5) because they are not the type of expenses compensable under the Federal Travel Regulations, FPMR 101-7, (May 1973) (FTR), paragraph 2-3.1.

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Mr. Thomas A. Hughes, a Special Agent with the FBI, transferred from Jacksonville, Florida, to Washington, D.C., in 1980. He has submitted a reclaim voucher for miscellaneous expenses totalling \$97.73, which were disallowed by the agency. He is specifically claiming the following items:

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| (1) adapter for connecting an electric clothes dryer to an electrical outlet | \$ 8.27 |
| (2) license plate holder for front of car | 5.19 |
| (3) windshield required when old windshield failed the Virginia inspection and installation of new windshield | 66.20 |
| (4) stereo speaker wire | 12.46 |
| (5) personal checks for new checking account | 5.61 |

An employee, who is transferred in the interest of the Government, is entitled to reimbursement for certain miscellaneous expenses. See 5 U.S.C. § 5724a(b) (1976). Chapter 2, part 3 of the FTR contains regulations that implement section 5724a(b). The general categories of items, relating to the establishment of a new residence, which are reimbursable, are listed in para. 2-3.1b. Each item claimed by Mr. Hughes must be examined individually to determine whether it is an allowable miscellaneous expense.

ADAPTER FOR AN ELECTRIC DRYER

The cost of an adapter used to connect an electric clothes dryer to an outlet is reimbursable under FTR para. 2-3.1b(1). This miscellaneous expense provision allows reimbursement for the costs of relocating and connecting appliances and equipment. See Sol Rosen, B-184352, June 14, 1976. Before the dryer could be connected to the existing wiring, an adapter was necessary. The cost of the adapter is an expense of connecting

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an appliance within the meaning of FTR para. 2-3.1b(1) and may be reimbursed.

AUTOMOBILE LICENSE PLATE HOLDER

The purchase of a license plate holder is related to meeting Virginia's automobile licensing requirement and is reimbursable under FTR para. 2-3.1b(6). Virginia law requires that automobile license plates be displayed on the front and rear of a vehicle, contrary to the practice at his old duty station where only one license plate was required. Code of Virginia §46.1-106. When Mr. Hughes moved to Virginia, he bought the license plate holder so that he could properly display his license plates. We have consistently distinguished licensing and registration costs, which are reimbursable, from the costs of maintenance and repair, which are not reimbursable. B-168582, January 19, 1970. The license plate holder is not a replacement part or a repair related to operation of the automobile. The holder is closely associated with the licensing requirement and is reimbursable.

WINDSHIELD AND INSTALLATION

The cost of replacing a windshield that failed the Virginia state inspection is not reimbursable, because the replacement relates primarily to the maintenance and operation of the vehicle. The miscellaneous expense allowance does not cover such expenditures. The purpose of the miscellaneous expense provision, as it relates to automobiles, is to reimburse employees for the costs of titling and registering, not the costs of maintaining the vehicle in working condition. See FTR para. 2-3.1a. Only expenses directly related to licensing and registration are reimbursable. FTR para. 2-3.1b(6).

The nature of the expenditure is the decisive factor in determining whether an employee will be reimbursed. Mr. Hughes claims he would not have replaced the windshield if he had not moved to Virginia. However, failing the Virginia inspection does not automatically make the expense one directly related to licensing and registration. We have denied the cost of replacing a muffler that passed California's motor vehicle inspection, but not Maryland's

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inspection. B-163107, May 18, 1973. Replacing a windshield is similar to replacing a muffler. Both parts affect the condition and functioning of the automobile. The cost of replacing a windshield that passed Florida's inspection, but not Virginia's inspection, is not reimbursable.

STEREO SPEAKER WIRE

The cost of stereo speaker wire is not a reimbursable miscellaneous expense since Mr. Hughes bought the wire to satisfy a personal preference. Under FTR para. 2-3.1c, "costs or expenses incurred for reasons of personal taste or preference and not required because of the move," are not reimbursable. Mr. Hughes bought the speaker wire so he could position the speakers in the manner he preferred. The expense is a matter of personal taste and is not generally associated with relocation. It is not reimbursable under the miscellaneous expense provisions.

PERSONAL CHECKS

The cost of replacing personal checks is not inherent in the relocation of a residence and is not reimbursable. Expenses associated with the costs of establishing a new residence are usually one time, nonrecurring expenses. New checks must be purchased on a regular basis. Even though Mr. Hughes would not have had to open a new checking account if he had not moved, he cannot be reimbursed. A "but for" analysis is not appropriate. The nature of the expense is personal; it is not closely related to setting up a residence. Reimbursement for this expense is therefore denied.

for Milton J. Jordan
Comptroller General
of the United States