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**DECISION**



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

**FILE:** B-201645

**DATE:** December 4, 1981

**MATTER OF:** Edelmiro Amaya - Miscellaneous Expenses  
in Moving Mobile Home

**DIGEST:** Employee, who had his mobile home moved by commercial transportation incident to permanent change of station, is entitled to reimbursement of miscellaneous expenses under chapter 9, 2 JTR, for expenses necessary to relocation of mobile home including charges for connecting appliances to the utilities at the mobile home park; purchase of blocks; connecting central heat and air conditioning systems; utility fee; disconnecting air conditioner; and removal of anchors. Reimbursement is precluded by the cited regulations for installation of skirting, as new equipment used in modifying mobile home; "Act of God" insurance; and hitch and tire expenses and repairs to a mobile home enroute.

This decision is in response to a request for an advance decision by C. K. Hardy, Finance and Accounting Officer, United States Army White Sands Missile Range, White Sands Missile Range, New Mexico, Department of the Army. The request was forwarded here by the Per Diem, Travel and Transportation Allowance Committee and assigned PDTATAC Control No. 80-34. The request concerns the propriety of certifying for payment a supplemental travel voucher submitted by Mr. Edelmiro Amaya, an employee of the Department of the Army, for reimbursement of miscellaneous expenses incurred by him in transporting his mobile home in connection with his transfer of official station from Texarkana, Texas, to White Sands Missile Range, New Mexico, in March 1980.

The issue for determination is whether Mr. Amaya is entitled to reimbursement of the additional miscellaneous expenses he incurred in the movement of his mobile home. For the reasons shown, he is entitled to additional reimbursement as to the items and amounts stated in this decision.

B-201645

Under authority of paragraph C9003, Volume 2, Joint Travel Regulations (3 JTR), Mr. Amaya as an employee with dependents, was paid a miscellaneous expenses allowance in the amount of \$200. His reclaim voucher claims reimbursement of an additional \$1,222.62, representing miscellaneous expenses which were listed but disallowed on his original travel voucher.

Mr. Amaya has submitted receipts totaling \$1,463.62 for expenses he incurred in transporting his mobile home. They are as follows:

1. Blocking and unblocking	\$ 120.00
2. Electrical work	372.02
3. Hooking up plumbing system	78.85
4. Housing permit	15.00
5. Certificate of registration	22.00
6. Drivers license	16.00
7. Mobile home skirting	518.75
8. Disconnecting air conditioner	50.00
9. Removing anchors	200.00
10. Unhooking utilities	12.50
11. Waiver in moving mobile home	6.00
12. Hitch expense	30.00
13. Tire repair	<u>22.50</u>
TOTAL	\$1,463.62

The Department of the Army has determined that miscellaneous expenses numbered 1, 5, 6, and 10, totaling \$170.50 were reimbursable under chapter 9, 2 JTR. Since

the total cost of these items was less than \$200, a miscellaneous expenses allowance of \$200 was allowed and paid. We concur that these items constitute miscellaneous expenses and are reimbursable under the regulations and decisions of this Office. Therefore, the question of reimbursement of the remaining items will be addressed in this decision.

The authority for reimbursement to Federal civilian employees of the miscellaneous expenses necessarily incurred incident to a transfer of official station is contained in 2 JTR, chapters 9 and 10, and in the Federal Travel Regulations (FTR), (FPMR 101-7, May 1973), chapter 2, parts 3 and 7. Chapter 10, 2 JTR, and part 7, of the FTR, provide that the transportation allowance will be limited to charges directly related to transportation when a mobile home is transported by a commercial carrier, and will not include the costs of preparing the mobile home for movement, maintenance, repairs, storage, insurance for a valuation of homes above the carrier's maximum responsibility, nor charges designated in the tariffs as "Special Service." However, necessary charges incident to the relocation of the mobile home may be considered in determining the employee's miscellaneous expenses allowance. B-175285, April 20, 1972.

The miscellaneous expenses allowance is for the purpose of defraying various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location in connection with an authorized or approved permanent change of station. 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. Some of the types of costs intended to be reimbursed under the allowance are listed in the regulatory provisions contained in chapter 9, 2 JTR, and in chapter 2, part 3, FTR. We have held that miscellaneous expenses normally incurred in establishing a new residence include those expenses connected with a house trailer or mobile home. 55 Comp. Gen. 228 (1975).

We have examined the various items which were considered administratively for inclusion in the miscellaneous expenses allowance and our determination as to the amounts that are

B-201645

allowable are as stated below. In citing the regulatory provisions applicable to the various items under consideration, references and citations are made to 2 JTR inasmuch as the documents submitted here by the employee and the agency contain references to the Joint Travel Regulations.

Item 2 consists of an itemized receipt which lists the purchase of a 35-foot electrical cord (\$139.76), a cord for a cooler (\$114.21), a 40-foot pipe (\$15), a 15-foot PVC (\$18) (apparently for water or sewer), miscellaneous parts (\$10.50), labor (\$50), and tax (\$13.45). We believe that the installation of these items falls within the purview of paragraph C9000-1, 2 JTR, which permits reimbursement of the costs of connecting appliances, equipment and utilities involved in relocation and the cost of converting appliances for operation on available utilities. It appears from the record that the purchase of these items, along with the labor charge and the tax, were charges by the owners of the mobile home park for connecting Mr. Amaya's mobile home appliances to the utilities available at the mobile home park. Further, they appear to be necessary expenses incident to the relocation of the employee's residence and as such are miscellaneous expenses allowable under paragraph C9000-1, 2 JTR. Fred T. Larsen, B-186711, January 31, 1978; James C. Frye, B-186499, July 27, 1977.

As to the purchase of 23 blocks, also under item 2, at a cost of \$11.10 and which were listed on the same receipt, to replace the blocks which had been broken while the mobile home was being transported, such cost is clearly authorized by regulation and decisions of this Office as a miscellaneous expense related to unblocking and blocking the mobile home in connection with its relocation. Paragraph C9000-7, 2 JTR; Loyd C. Dille, B-182168, April 22, 1975; Roger W. Moore, B-181007, August 2, 1974.

Item 3 concerns connecting the central heat and air conditioning system of Mr. Amaya's mobile home (\$78.85) which includes acquiring a state permit (\$5). Since this item involved the connecting of appliances and utilities and constituted a necessary expense incident to the relocation of the claimant's residence, it is considered as a miscellaneous expense and is allowable under paragraph C9000-1, 2 JTR. See also James C. Frye, cited above.

B-201645

As to item 4, which is the expenditure of \$15 for a state permit required to be obtained before any utilities in the employee's mobile home could be connected, such cost is for allowance as a miscellaneous expense under paragraph C9000-3, 2 JTR, as a utility fee which has not been offset by eventual refund.

Item 7, the expense of installing skirting on Mr. Amaya's mobile home, may not be allowed as a miscellaneous expense. Neither the regulations nor our decisions cover the cost of new furnishings or equipment used in remodeling or modifying living quarters or structural alterations. Paragraph C9001-13, 2 JTR; B-172536.03, July 23, 1975; Roger W. Moore, supra. The fact that installation of the skirting was required does not provide a basis for reimbursement as a miscellaneous expense. B-172536.03, supra; B-176476, August 21, 1972.

The costs incurred by Mr. Amaya in having the air conditioner in his mobile home disconnected, item 8, and item 9, the removal of anchors on the mobile home, constitute a "Special Service" performed by the carrier. Thus, they are specifically precluded by Paragraph C10001-2b.4, 2 JTR, from being considered as a part of the transportation costs of moving a mobile home. However, such costs are specifically allowable as a miscellaneous expense under paragraphs C9000-1 and 7, 2 JTR, which permit reimbursement in the disconnection of appliances, and the unblocking of a mobile home in connection with its relocation.

Item 11 is described as a charge for a waiver in moving Mr. Amaya's mobile home (\$16). However, this charge is actually for "Act of God" insurance and as such it is a cost of additional insurance and specifically precluded from reimbursement as a miscellaneous expense by paragraph C9001-3, 2 JTR.

Items involving hitch expense, no. 12, and tire repair, no. 13, are to be considered as repairs to Mr. Amaya's mobile home enroute which are specifically precluded from reimbursement by paragraph C10001-2b.2, 2 JTR. Fred T. Larson, previously cited.

The total allowable miscellaneous expenses may be summarized as follows:

B-201645

Items 1, 5, 6, and 10  
(previously allowed  
by the agency)

\$170.50

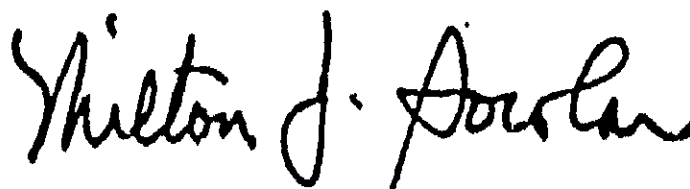
Items 2, 3, 4, 8, and 9

715.87

Total

\$886.37

Mr. Amaya's reclaim voucher seeking reimbursement of an additional \$1,222.62 may not be paid as presented. However, since the total allowable miscellaneous expenses of \$886.37 exceeds the minimum miscellaneous expenses allowance of \$200 previously paid to the employee, a supplemental voucher may be prepared and certified for payment in accordance with this decision and the provisions of paragraph C9003-2, 2 JTR, which concerns the maximum miscellaneous expenses allowance payable when supported by paid bills.

*for*   
Comptroller General  
of the United States