

DECISION

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

FILE: B-219546

DATE: November 29, 1985

MATTER OF: Joseph F. Kump

DIGEST:

1. The cost of removing a damaged tree from the site of a transferred employee's former residence is a cost of maintenance that cannot be reimbursed, either as a real estate expense or as a part of the miscellaneous expenses allowance. For the same reason the cost of replacing a washer in a shut-off valve may not be reimbursed even though the need for repair became apparent only after the employee's washing machine had been disconnected from the supply line in his former residence.
2. The cost of locks, lock cylinders and the services of a locksmith to upgrade the security of a transferred employee's new residence may not be reimbursed as a part of the miscellaneous expenses allowance. Even though the former owner could not account for all keys to the existing locks, the changes or additions can only be characterized as repairs or improvements that must be disallowed under FTR para. 2-3.1c(13).
3. Employee claims reimbursement for round-trip travel of his wife to attend settlement on residence at the new duty station. Claim may not be paid as neither statute nor regulation authorizes this expense and FTR para. 2-3.1c(11) precludes reimbursement of travel and transportation expenses in excess of those specifically authorized.

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A transferred employee claims reimbursement as a part of the miscellaneous expenses allowance for the purchase and installation of locks and lock cylinders, for plumbing costs, and for the removal of a tree.^{1/} In addition he seeks reimbursement for the cost of his wife's travel to attend settlement for the purchase of a residence at the new duty station. For the reasons set forth herein, none of these costs may be reimbursed.

BACKGROUND

The claim was submitted by Mr. Joseph F. Kump, an employee of the Internal Revenue Service, in connection with his transfer from Washington, D.C., to Philadelphia, Pennsylvania. He claims reimbursement in the amount of \$311.60 for the cost of locks, lock cylinders, and the services of a locksmith to upgrade the security of his new residence to the level of his former residence. He has indicated that these costs were incurred, in part, because the former owner could not account for all keys to the residence and, in fact, could not provide keys to all exterior doors. He also claims reimbursement for plumbing costs incurred for replacing a washer in the shut-off valve at his former residence after his washing machine was disconnected. In addition he claims \$115 for the cost of removing a tree which was damaged in a windstorm after he had executed a contract to sell his former residence at his old duty station. Finally, he claims \$94.55 for the cost of his wife's round-trip travel to attend settlement on the purchase of a residence at the new duty station.

All of the above expenses were initially disallowed by the agency based on decisions of this Office. However, the agency has requested review and a decision on each.

DISCUSSION

Reimbursement of miscellaneous expenses associated with an employee's relocation is authorized by section 5724a(b) of title 5, United States Code (1982). Regulations issued under the authority of this section are contained in para. 2-3.1 et seq. of the Federal Travel Regulations (FTR),

^{1/} Mr. Thomas N. Lyall, Chief, Accounting Section of the Philadelphia Office, Internal Revenue Service, requested this decision.

incorp. by ref., 41 C.F.R. § 101-7.003 (1984). Paragraph 2-3.1b lists the types of costs covered by the miscellaneous expenses allowance that may be reimbursed in connection with a transferred employee's discontinuance of residence at one location and his establishment of residence at another location. Paragraph 2-3.1c lists the types of costs not covered by the miscellaneous expenses allowance.

Changing Locks

The agency's denial of Mr. Kump's claim for \$311.60 for the purchase of locks and lock cylinders and for the services of a locksmith was based on our holding in William C. Rochon, B-194133, April 16, 1980. In that decision we disallowed an employee's claim for labor and materials for installing security locks in his new residence based on FTR para. 2-3.1c(13), which specifically provides that the miscellaneous expenses allowance may not be used to reimburse costs incurred in connection with structural alterations, remodeling or modernization of living quarters. On that basis we have also disallowed reimbursement for the cost of changing door locks. B-168582, January 19, 1970.

We recognize that in certain cases it may be desirable to change door locks or add security locks when one moves to a new residence. Whether or not a structural alteration is involved, these changes can only be characterized as improvements or repairs to the residence which may not be reimbursed as items of miscellaneous expense. Because locks are a part of the residence itself, costs associated with their replacement or addition are to be distinguished from the types of costs that are incurred in connecting or converting appliances and equipment involved in the relocation. Compare Prescott A. Berry, 60 Comp. Gen. 285 (1981).

Plumbing Costs

In denying Mr. Kump's claim for plumbing costs of \$35 the agency relied on Robert C. Markgraf, B-215960, November 14, 1984, in which we disallowed an employee's claim for the cost of repairing cracks in underground water-pipes. That disallowance was based, in part, on FTR para. 2-6.2d, which specifically prohibits reimbursement as a

real estate expense for operating and maintenance costs and, in part, on our decisions holding that the miscellaneous expenses allowance cannot be used to reimburse costs that are disallowed under other provisions of the regulations. Irwin Kaplan, B-190815, March 27, 1978.

Mr. Kump argues that the \$35 plumbing fee he incurred should be reimbursed because it was incurred after he had executed a contract to sell his former residence and because the repair was made to protect the property from damage, not to make it saleable. He has explained that after the movers disconnected the washing machine they found that the water supply line could not be shut off. A plumber was called to replace a washer in the shut-off valve.

Subparagraph 2-3.1b(1) of the FTR specifically provides that the miscellaneous expenses allowance is intended to reimburse fees for "disconnecting * * * appliances * * * involved in relocation." While the necessity to replace the washer may not have become apparent until after the employee's washing machine had been disconnected, the plumbing work for which Mr. Kump claims reimbursement was not involved in disconnecting the appliance. It involved a repair to an existing valve and, in this sense, is to be distinguished from the case in which a utility supply line must be capped off as part of the disconnection process. It is irrelevant that the need for the repair became apparent after the employee had executed the contract to sell his former residence. The cost involved was for maintenance and repair and must be disallowed under our holding in Robert C. Markgraf, B-215960, supra.

Tree Removal

The agency denied Mr. Kump's claim for the \$115 cost of removing a damaged tree from the site of his former residence in reliance on our holding in Henry L. Dupray, B-191724, March 29, 1979. In that decision we held that costs for site alterations are analogous to costs of structural alterations which may not be reimbursed in light of the prohibition contained in FTR para. 2-3.1b(13), discussed above.

Mr. Kump points out that the tree was not removed for the purpose of altering the site of his former residence, but because of damage that occurred after the contract for sale had been executed. While it is perhaps inaccurate to characterize the removal of a damaged tree as an alteration to the residence site, it is nevertheless a matter of routine maintenance to remove dead or damaged trees and bushes. As discussed above, FTR para. 2-6.2d specifically prohibits reimbursement of operating and maintenance costs as items of real estate expense and items thus disallowed may not be reimbursed as part of the miscellaneous expenses allowance. Zera B. Taylor, B-201172, December 15, 1981. We have specifically held that the cost of trash removal may not be reimbursed because it is a normal incident of home ownership in the nature of a maintenance cost. Jack T. Brawner, B-192420, August 27, 1979. For the same reason the cost Mr. Kump incurred for removing the damaged tree must also be disallowed, regardless of whether the damage occurred before or after he executed the contract to sell his former residence.

Wife's Travel to Settlement

The agency denied reimbursement for the cost of Mrs. Kump's round-trip travel to attend settlement on the basis of our decision Johnny Cain, B-188214, May 9, 1978. That decision held that an employee could not be reimbursed a mileage allowance for returning to his new duty station after he had returned the rented vehicle he used to move his household goods to the new duty station.

We find that the agency correctly disallowed Mr. Kump's claim for his wife's additional travel. The Federal Travel Regulations authorize one-way travel for an employee's dependents to the new duty station. FTR para. 2-2.2. An agency may also authorize round-trip travel for an employee and/or his spouse for the purpose of seeking a residence at the new duty station. FTR para. 2-4.1. No other travel expenses are authorized in connection with a permanent change of station. Furthermore FTR para. 2-3.1c(11) precludes reimbursement as a miscellaneous expense for travel and transportation expenses in excess of those authorized elsewhere in the regulations. Since additional travel of an

B-219546

employee's wife to attend settlement is not authorized by statute or regulation, this expense must be considered personal to the employee and may not be reimbursed.
William D. Fallin, B-210468, April 12, 1983.

for Milton J. Fowler
Comptroller General
of the United States