

DOCUMENT RESUME

02919 - [A2093190]

[Miscellaneous Expenses Incurred in Moving Mobile Home].
B-186499. July 27, 1977. 5 pp.

Decision re: James C. Frye; by Robert F. Keller, Deputy
Comptroller General.

Issue Area: Personnel Management and Compensation: Compensation
(305).

Contact: Office of the General Counsel: Civilian Personnel.

Budget Function: General Government: Central Personnel
Management (805).

Organization Concerned: Internal Revenue Service.

Authority: 5 U.S.C. 5724 (b). F.T.R. (FPMR 101-7), para. 2-3.1b,
2-3.1c(11). F.T.R. (FPMR 101-7), para. 2-3.3b. F.T.R. (FPMR
101-7), para. 2-7.3, 2-7.3a. F.T.R. (FPMR 101-7), para.
2-7.1a. B-184091 (1975). B-184744 (1976). B-172094 (1971).
B-175285 (1972). B-182168 (1975). B-184026 (1975). B-184372
(1975). 54 Comp. Gen. 335.

Virginia G. Leist, Authorized Certifying Officer,
Internal Revenue Service, requested a decision on the claim of
transferred employee who uprooted foundation of and relocated
mobile home to new duty station. Such miscellaneous expenses
were reimbursable. Furniture storage and separate transportation
of awning and air conditioner were not permitted under
regulations. (DJM)

3910
02919

DECISION



**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20540**

*Browne
Civ. Per*

FILE: B-186499

DATE: July 27, 1977

MATTER OF: James C. Frye - Miscellaneous expenses
incurred in moving mobile home

DIGEST: Employee, who moved double-wide mobile home incident to permanent change of duty station, is entitled to reimbursement of miscellaneous expenses under FTR para. 2-3.1b for expenses necessary to relocation of said mobile home including renting axle, separating, sealing, and reassembling mobile home, disconnecting and reconnecting utilities, removing and attaching awning and skirting. Allowable expenses do not include furniture storage and separate transportation of awning and air conditioner. Reimbursement limited by FTR para. 2-3.3b.

This action is in response to a request of May 5, 1978, by Ms. Virginia G. Leist, a certifying officer of the Internal Revenue Service, for an advance decision as to the propriety of certifying for payment a reclaim voucher in the amount of \$1,995.28 in favor of Mr. James C. Frye representing various expenses incurred incident to a permanent change of duty station.

By a travel authorization dated November 12, 1975, Mr. Frye, an Internal Revenue agent, was authorized travel incident to a permanent change of duty station from Southfield, Michigan, to Muskegon, Michigan. Pursuant to Part 7 of chapter 2 of the Federal Travel Regulations (FTR), FPMR 101-7. Mr. Frye was eligible to receive an allowance for the transportation of his mobile home for use as a residence at his new duty station.

As authorized by FTR para. 2-7.3, Mr. Frye has been reimbursed in the amount of \$408.20 for the cost of transporting his double-wide mobile home from his old duty station to his new duty station. In addition, as authorized by FTR para. 2-3.3a, Mr. Frye has been reimbursed \$200 in miscellaneous expenses. For reimbursement of other expenses incurred during the move previously disallowed by the certifying officer, Mr. Frye submitted the reclaim voucher upon which a decision is now requested.

The amount reclaimed relates to those expenses incurred in the transportation of the mobile home other than the direct cost of the transportation of the home itself. The specific expenses claimed are as follows:

B-186499

(1) transportation of air conditioning unit	\$ 80.00
(2) transportation of awnings and heating ducts	82.28
(3) temporary storage of household goods	78.00
(4) axle rental	75.00
(5) weld and remove axle shackles	80.00
(6) labor to separate two units of mobile home, disconnect electric, telephone, water, and sewage service, and remove aluminum siding	550.00
(7) labor to remove and reset aluminum awnings	280.00
(8) plywood rental to cover exposed sides of mobile units	180.00
(9) labor to rejoin units, block and level, and connect water and sewage	650.00
(10) labor to reskirt home	100.00
(11) labor to connect electricity	25.00
(12) labor to reseal carpet	15.00
Total:	<u>\$2,195.28</u>

It should be noted that the above total includes items for which Mr. Frye has already been reimbursed \$200 in miscellaneous expenses under FTR para. 2-3.3a.

Payment of the cost of transporting an employee's "house trailer or mobile dwelling" incident to a permanent change of station is authorized by 5 U. S. C. § 5724(b) which provides as follows:

"(b) Under such regulations as the President may prescribe, an employee who transports a house trailer or mobile dwelling inside the continental United States, inside Alaska, or between the continental United States and Alaska, for use as a residence, and who otherwise would be entitled to transportation of household goods and personal effects under subsection (a) of this section, is entitled, instead of that transportation, to --

"(1) a reasonable allowance not in excess of 20 cents a mile for transportation of the house trailer or mobile dwelling, if the trailer or dwelling is transported by the employee; or

"(2) commercial transportation of the house trailer or mobile dwelling, at Government expense, or reimbursement to the employee therefor, including the payment of necessary tolls, charges, and permit fees, if the trailer or dwelling is not transported by the employee.

B-186499

"However, payment under this subsection may not exceed the maximum payment to which the employee otherwise would be entitled under subsection (a) of this section for transportation and temporary storage of his household goods and personal effects in connection with this transfer."

Part 7 of chapter 2, Federal Travel Regulations, in effect at the time of the transfer, governs the payment by the Government of expenses incurred under the authority of the above statute. Paragraph 2-7.3 of the FTR enumerates the expenses that may and may not be paid by the Government incident to commercial transportation of a mobile home as follows:

"2-7.3. Computation of allowances.

"a. Transportation by a commercial carrier.

"(1) Tariff rates. The allowance shall include the carrier's charges for actual transportation of the mobile home in an amount not exceeding the applicable tariff as approved by the Interstate Commerce Commission (or appropriate State regulatory body for intrastate movements) for transportation of a mobile home of the size and type involved for the distance involved, provided any substantial deviation from mileage shown in the standard highway mileage guides shall be explained.

"(2) Fees, tolls, and charges. The allowance also shall include ferry fares and bridge, road, and tunnel tolls; taxes; charges or fees fixed by a State or other government authority for permits to transport mobile homes in or through its jurisdiction; and carriers' service charges for obtaining necessary permits.

"(3) Charges excluded. Allowances shall not include costs of preparing mobile homes for movement, maintenance, repairs, storage, insurance for valuation of homes above carriers' maximum liabilities nor charges designated in the tariffs as 'Special Service.' (See 2-3 which relates to the miscellaneous expense allowance.)"

B-186499 .

None of the expenses claimed by Mr. Frye in items 1-12 are allowable under the above-quoted regulation as a transportation expense. Reimbursement of the cost of preparing a mobile home for movement is specifically prohibited and the cost of reassembly is not listed as a reimbursable item. However, most of the items claimed by Mr. Frye may be considered in determining his miscellaneous expense entitlement under FTR para. 2-3.3b, which the certifying officer indicates is a maximum of \$795.20.

Items 1 and 2 are for the cost of transportation for the air conditioning unit, awnings, and heating ducts. Paragraph 2-3.1c(11) of the Federal Travel Regulations excludes from allowable miscellaneous expenses amounts in excess of the transportation expenses authorized by the regulations. Since the employee has been reimbursed for commercial transportation expenses under para. 2-7.3, these additional transportation costs may not be allowed. See 54 Comp. Gen. 335, 339 (1974).

Item 3 is a claim for storage of household goods. Paragraph 2-7.1a of the Federal Travel Regulations permits the transportation of a mobile home in lieu of allowances for transportation and storage of household goods. Since Mr. Frye has been reimbursed for the transportation of a mobile home, this item is disallowed. See B-184091, November 26, 1975; and B-184744, May 14, 1976.

Items 4 and 8 are for temporary rental of an axle and plywood necessary for transportation of the mobile home. We held in B-172097, July 20, 1971, that such items were necessary expenses incident to relocation of a mobile home and may be considered as miscellaneous expenses.

Items 5, 6, 7, 9, 10, 11, and 12 involve separating and reassembling the mobile home and connecting and disconnecting utilities. They are likewise necessary expenses incident to the relocation of a mobile home and may be considered as miscellaneous expenses. See B-172094, supra; B-175285, April 20, 1972; B-182168, April 22, 1975; B-184026, September 16, 1975; B-184372, September 12, 1975.

As may be seen from the above, items 4 through 12 are allowable items with a combined total of \$1955. As this amount exceeds the employee's entitlement, reimbursement must be limited to \$595.20, the amount of entitlement under FTR para. 2-3.3b, less the \$200 already paid.

B-186489

Accordingly, the voucher may be certified for payment in accordance with the above.

R. F. K... ..
Deputy Comptroller General
of the United States