

DECISION

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

*Estimate
119432*

FILE: B-206538

DATE: September 14, 1982

MATTER OF: John D. Johnson and Myron S. K. Chang

DIGEST: Government employees who were relocated to Hawaii and who paid charges for state-required quarantine of their pets as condition of entry into state may be reimbursed for this cost under miscellaneous expenses allowance. Quarantine costs were incurred as a consequence of establishing residence at a new location and qualify as a general type of cost authorized for reimbursement by the allowance.

We have been asked to consider whether animal quarantine fees assessed by the State of Hawaii as a condition to the entry of household pets into the state may be reimbursed as part of the miscellaneous expenses allowance payable incident to an employee's transfer. Because the quarantine is routinely imposed under state law without regard to the health of the animal involved, the fee may be regarded as a cost inherent in the relocation of an employee's place of residence and it may be reimbursed subject to the limitations otherwise applicable to payment of the miscellaneous expenses allowance.

The issue arises in connection with claims submitted by two Internal Revenue Service employees, Messrs. John D. Johnson and Myron S. K. Chang. Both brought family pets with them when they were transferred to Hawaii in 1980. Both were assessed quarantine fees under the law of the State of Hawaii which provides that domestic animals may be quarantined upon arrival in the state. Hawaii Rev. Stat., §§ 142-6 to 142-28. As a matter of actual practice, the Hawaii Department of Agriculture routinely quarantines dogs and cats for the first 120 days after arrival in the state. In disallowing their claims for quarantine fees as items of miscellaneous expense, our Claims Group noted that pets are excluded from the regulatory definition of household goods and that the miscellaneous expenses allowance may not be used to allow costs that are disallowed elsewhere in the regulations.

Upon appeal from the Claims Group's disallowance, the claimants argue that the exclusion of pets from the regulatory definition of household goods at paragraph 2-1.4h of the Federal Travel Regulations (FPMR 101-7) (May 1973, as amended) (FTR) does not itself mandate disallowance of the quarantine costs in question. While the claimants recognize that this definition has the effect of precluding

reimbursement for the costs of transporting household pets under FTR chapter 2, Part 8, they point out that quarantine fees are not transportation costs, but charges imposed as a condition to the entry of cats and dogs into the State of Hawaii. They suggest that the fees may be allowed as miscellaneous expenses on the same rationale that the miscellaneous expenses allowance is deemed to cover registration and other costs associated with bringing automobiles into a new jurisdiction.

An employee who is transferred in the interest of the Government is entitled to a miscellaneous expenses allowance by virtue of 5 U.S.C. § 5724a(b). For an employee with immediate family, the implementing regulations at FTR chapter 2, Part 3, provide for the reimbursement of such expenses in an amount up to 2 weeks' basic pay upon evidence that he incurred costs covered by the miscellaneous expenses allowance. Paragraph 2-3.1b of the regulations lists the types of costs covered and provides in pertinent part as follows:

"b. Types of costs covered. 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. The types of costs intended to be reimbursed under the allowance include but are not limited to the following:

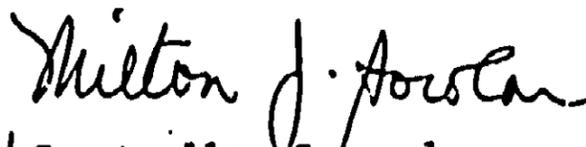
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"(6) Costs of automobile registration, driver's licence, and use taxes imposed when bringing automobiles into certain jurisdictions."

As indicated by our Claims Group's disallowance, the regulations at FTR para. 2-3.1c specifically preclude use of the miscellaneous expenses allowance to reimburse an employee for costs and expenses that are disallowed elsewhere in the regulations. That paragraph lists other types and examples of costs that are not covered by the allowance. Though costs related to bringing domestic animals into the jurisdiction of the employee's new residence are not mentioned in either subparagraph 2-3.1b or 2-3.1c, we have allowed reimbursement for a dog license fee on the basis that it is similar to other fees which are covered by the miscellaneous expenses allowance. E-170589, November 13, 1970, and 56 Comp. Gen. 52, 55 (1976).

We have recognized that expenses other than those listed at FTR para. 2-3.1b that are necessary incidents to bringing an automobile into the jurisdiction of the employee's new residence may be reimbursed as miscellaneous expenses if they are required by law and if their reimbursement is not otherwise precluded by FTR para. 2-3.1c. For example, the miscellaneous expenses allowance covers the cost of a driver's education course required by the State of Virginia as a prerequisite to issuance of a driver's license to an employee's dependent child who was licensed to drive in the previous state of residence. B-178070, April 6, 1973. Although the cost of automobile repairs and replacement parts for the purpose of meeting general state inspection requirements is not reimbursable as a miscellaneous expense, we have held that the cost of installing a pollution control device meeting standards unique to California as a precondition to vehicle registration may be reimbursed as a miscellaneous expense. 56 Comp. Gen. 54-55. The pollution control requirement was imposed by the law of the State of California as an integral part of the process of registering a vehicle previously registered outside the state.

Like the automobile-related expenses discussed above, the quarantine fees paid by Messrs. Johnson and Chang were imposed by the law of the jurisdiction of their new residence as an integral part of the process of admissions and licensing. The quarantine requirement was not the result of a finding that the employees' pets required veterinary care or treatment, it did not serve a routine veterinary purpose (such as rabies immunization) and it did not confer any particular benefit on the employees. Since it is not a transportation cost specifically disallowed by FTR chapter 2, Part 8, and since it is not in the nature of those expenses otherwise required to be disallowed by FTR para. 2-3.1c, the quarantine fees paid by Messrs. Johnson and Chang may be reimbursed as miscellaneous expenses insofar as otherwise proper.

for 
Comptroller General
of the United States