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J. Botzford
Per. LI
GAO 411

DECISION



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

FILE: B-191662

DATE: December 28, 1978

MATTER OF: Prescott A. Berry - [Reimbursement of Miscellaneous Relocation Expenses]

DIGEST: Expenses of extending a gas line and venting a clothes dryer, connecting a refrigerator ice-maker water line, and installing a telephone jack are not reimbursable as part of miscellaneous expenses allowances since all items involved structural alteration or remodeling of living quarters.

This decision is in response to an appeal by Mr. Prescott A. Berry, an employee of the Department of the Treasury, Internal Revenue Service, from Settlement Certificate Z-2473522, dated October 5, 1977. By that Settlement, our Claims Division denied Mr. Berry's claim for reimbursement of the cost of connecting a gas line and installing a vent for a clothes dryer, connecting a refrigerator ice-maker water line, and installing a telephone jack in his new residence to which he had moved as a result of his transfer from Philadelphia, Pennsylvania, to Phoenix, Arizona. HGC 6pp 24

Our Claims Division denied reimbursement for the cost of installing the telephone jack on the basis of paragraph 2-3.1c of the Federal Travel Regulations (FTR) which provides that costs or expenses incurred for reasons of personal taste or preference and not required because of the move are not reimbursable as miscellaneous expenses.

In response, Mr. Berry cited B-170589, November 13, 1970, where we held that an employee could be reimbursed for the cost of duplicating the telephone service he had at his former residence. He argues that since the installation for the jack merely enabled him to obtain the same level of service he had at his former residence, he should be entitled to reimbursement for that expense on the basis of B-170589, supra. In that decision, however, the employee was reimbursed for extensions, a princess phone, and two cords, but no charge for jacks was involved. Our Claims Division properly denied Mr. Berry's claim for reimbursement for the expense of installing the telephone jack but did so on the wrong basis. This expense falls within the purview of FTR paragraph 2-3.1c(13) which, in pertinent part, prohibits reimbursement for "costs incurred in connection with structural alterations, remodeling or modernizing of living quarters, garages or other buildings to accommodate privately owned automobiles, appliances or equipment * * *." See B-164111, June 10, 1968.

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B-191662

Our Claims Division denied Mr. Berry's claim for reimbursement of the expense of venting his dryer on the basis of the above regulation. We have previously held that the cost of venting a dryer is a cost of structural alteration, remodeling, or modernizing of living quarters and therefore is not reimbursable. See B-161562, November 2, 1967, and B-168582, January 19, 1970. In order to connect Mr. Berry's dryer, the gas line had to be extended, which involved drilling a hole through a wall and adding a section of pipe. As a result, our Claims Division held that the expense was not a reimbursable connection expense but rather was associated with structural alteration and was therefore not reimbursable. We see no reason to disagree with that determination.

Mr. Berry's final claim was for the expenses of connecting the ice-maker water line on his refrigerator. Since that process involved drilling a hole through a wall in order to attach the refrigerator tubing to the main water line, our Claims Division again denied reimbursement on the basis of FTR paragraph 2-3.1c(13). See also B-186435, October 13, 1977.

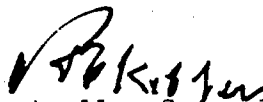
Mr. Berry contends that the determination of our Claims Division is incorrect since the changes that were made in the house were not structural alterations in the architectural sense. First of all, we must point out that the regulation prohibits reimbursement for remodeling in addition to prohibiting reimbursement for structural alterations, and the changes could be considered remodeling. We do agree that the drilling of a hole is not a structural alteration within the common usage of the phrase. However, we agree with the statement furnished by Mr. Berry from a registered architect that alterations can include the most minute construction work. Since the purpose of the miscellaneous expenses allowance is to defray costs associated with the relocation of an employee's residence, we feel that our interpretation of FTR paragraph 2-3.1c(13) is appropriate since by that interpretation we deny reimbursement for changes which permanently alter and, in many cases, increase the value of the employee's new residence.

In B-182168, April 22, 1975, we allowed reimbursement for pipe, tubing, "thermo" wrap, and heat tape required to extend a water line leading to a trailer site. Mr. Berry contends that this decision entitled him to reimbursement. In light of our discussion above, this case can be distinguished from Mr. Berry's situation

B-191662

since the changes for which reimbursement was allowed were not structural alterations to the employee's trailer but changes made to the trailer site.

Accordingly, the determination of our Claims Division is hereby sustained.


Acting Comptroller General
of the United States