



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

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PDTATAC/dlw

6 January 2011

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 96-10(E)/CAP 69-10(E) -- Clarify Appropriate and
Necessary Expenses ICW Furniture Rental Agreement

1. **SYNOPSIS:** Adds CBCA 1961-TRAV decision, dated 20 July 2010 to the JFTR/JTR clarifying that an appropriate and necessary expenses incurred in connection with a furniture rental agreement may be paid if the traveler has no choice except to enter into such agreement.
2. These changes are scheduled to appear in JFTR change number 291, and JTR change number 545, dated 1 March 2011.
3. This determination is *effective on 6 January 2011*.

//Approved//

DANE SWENSON

Chief, Strategic Planning and Policy Division

Attachment:
Rev 1

Uniformed E-Mail Distribution:

MAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

Civilian E-Mail Distribution:

CAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges

JFTR REVISIONS

U4131-B3:

3. Appropriate and necessary furniture rental, such as a stove, refrigerator, chairs, tables, beds, sofas, television, and a vacuum cleaner;

NOTE 1: *Some rental agreements (i.e., furniture rental agreements) include options-to-buy clauses that result in the renter owning the rented item (i.e., furniture) at the contract term end. A traveler may be reimbursed for the cost of such a rental agreement (i.e., cost of furniture rental as part of the lodging cost) while on TDY if the traveler has no other choice but to enter into such an agreement. However, if the traveler exercises the purchase option, the amount that is being credited toward the purchase must be returned to the GOV'T by the traveler if paid to the traveler as part of the travel claim settlement ([B-259520, 7 December 1995](#)).*

NOTE 2: *A member who rents and occupies a residence at the TDY location may not be reimbursed for the cost of: 1. shipment of furniture from a previous residence, or 2. purchase of furniture needed for unfurnished temporary duty lodgings, even if shipment/purchase was less expensive than rental would have been. Adopted from [GSBCA 16699-TRAV, 17 August 2005](#) (<http://www.gsbca.gsa.gov/travel/u1669917.pdf>).*

NOTE 3: *Some furniture rental agreements may require a damage waiver fee for damage protection as part of the rental cost. A traveler may be reimbursed for the cost of such a fee as part of the cost of the furniture rental while on TDY if the traveler has no other choice but to enter into such an agreement. [Adopted from CBCA 1961-TRAV, 20 JULY 2010](#).*

JTR REVISIONS

C4555-D3:

3. Appropriate and necessary furniture rental, such as a stove, refrigerator, chairs, tables, beds, sofas, television, and a vacuum cleaner;

NOTE 1: *Some rental agreements (i.e., furniture rental agreements) include options-to-buy clauses that result in the renter owning the rented item (i.e., furniture) at the contract term end. A traveler may be reimbursed for the cost of such a rental agreement (i.e., cost of furniture rental as part of the lodging cost) while on TDY if the traveler has no other choice but to enter into such an agreement. However, if the traveler exercises the purchase option, the amount that is being credited toward the purchase must be returned to the GOV'T by the traveler if paid to the traveler as part of the travel claim settlement ([B-259520, 7 December 1995](#)).*

NOTE 2: *An employee who rents and occupies a residence at the TDY location may not be reimbursed for the cost of: 1. shipment of furniture from previous residence, or 2. purchase of furniture needed for unfurnished temporary duty lodgings, even if shipment/purchase was less expensive than rental would have been ([GSBCA 16699-TRAV, 17 August 2005](#)) (<http://www.gsbca.gsa.gov/travel/u1669917.pdf>).*

NOTE 3: *Some furniture rental agreements may require a damage waiver fee for damage protection as part of the rental cost. A traveler may be reimbursed for the cost of such a fee as part of the cost of the furniture rental while on TDY if the traveler has no other choice but to enter into such an agreement. [\(CBCA 1961-TRAV, 20 JULY 2010\)](#).*