

## DECISION



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

FILE: B-211243

DATE: August 25, 1983

MATTER OF: Lucius Grant, Jr.

## DIGEST:

1. An employee who uses his mobile home for lodging while on temporary duty may not include \$600 rental payment allegedly made to himself in computing the lodgings portion of his per diem allowance even though he claims that the mobile home is held for rental purposes. If the employee submits documentation to establish that the property is held and used as a rental unit and would otherwise have been rented out during period of his claim, allocable interest and taxes incurred, if any, may be included in determining lodging costs.
2. Absent evidence that the claimant terminated a television lease agreement with option to purchase at end of temporary duty assignment he may not include cost of renting the television in the computation of the lodgings portion of his per diem allowance. Payments on personal property for the purpose of eventual ownership are not within the purview of lodging costs recognized as reimbursable.

Mr. Lucius Grant, Jr. <sup>x</sup> requests reconsideration for our Claims Group's February 28, 1983 denial of his claim for additional per diem. We find that his claim must be disallowed on the basis of the record presented.

Mr. Grant's permanent duty station is Robins Air Force <sup>x</sup> Base, Georgia. He reported for temporary duty at Charleston Air Force Base, South Carolina, on August 10, 1981. He obtained lodging in a local motel during the period August 10 through September 10, when he moved his mobile home from land he owns in Georgetown, South Carolina, to rented space at a North Charleston address. Mr. Grant occupied these quarters until his temporary duty was completed on December 18, 1981. He was paid per diem at the rate of \$33 a day for the period of his temporary duty assignment. The

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lodgings portion of his per diem allowance was computed on the basis of his motel costs and costs associated with the occupancy of his mobile home, including water, electricity, cable television, telephone and rental space for the mobile home. The \$1,890 amount he claimed as paid to himself for use of the mobile home was excluded from the computation of lodgings costs, as was \$168.88 in rental payments made on a combination television/stereo set under a lease/purchase agreement. Mr. Grant appeals from our Claims Group's determination that the Air Force correctly excluded these items of expense in determining the lodgings portions of his per diem allowance.

It is Mr. Grant's contention that the excluded items of expense should be considered lodging costs under the following language of paragraph C4552-2j of Volume 2 of the Joint Travel Regulations (2 JTR):

"j. Allowable Expenses When an Apartment, House, Mobile Home, Travel Trailer, or Recreational Vehicle is Rented or Used for Quarters While on TDY. When an employee on temporary duty rents a furnished or unfurnished apartment, house, mobile home, travel trailer, or camping vehicle for use as quarters, or uses a privately owned mobile home, travel trailer, or recreational vehicle for quarters, per diem will be computed in accordance with the provisions of subpar. a. Allowable expenses which may be considered as a part of the lodging cost for averaging purposes are, as follows (50 Comp Gen. 647 and 52 Comp. Gen. 730):

- "1. rent of the apartment, house, mobile home, travel trailer, or camping vehicle;
- "2. rental charge for parking space for a mobile home, travel trailer, or camping vehicle \* \* \*."

That regulation is not authority to pay an employee a per diem allowance to recover his expenses of ownership by means of a payment in the nature of rent when he occupies his privately owned motor home or travel trailer while on temporary duty. In Matter of Witherspoon, B-189392, August 23, 1977, we specifically held that an employee who lodges in a private recreational vehicle at a temporary

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duty station may not be reimbursed for expenses of the vehicle's upkeep and maintenance, including depreciation. However, he may be reimbursed for expenses incurred including propane for heating, rental of the site on which trailer was placed, and the cost of utilities. Similarly, we held in Matter of Stertz, VB-196968, July 1, 1980, that a military member who uses a personal recreation vehicle for lodging while on temporary duty may not be reimbursed the portion of the monthly purchase payment on his recreational vehicle for the time in temporary duty status. Reimbursement of lodging expenses is to compensate a member for additional expenses he incurs while away from the permanent station. In contrast, rental expenses actually incurred for the use of a mobile home or travel trailer may be included as a cost of lodging. Matter of McDonald, VB-199462, August 12, 1981.

In support of his claim, Mr. Grant has submitted receipts for payments of \$600 per month made to himself for rent of the mobile home to which he holds title. He states that he does not ordinarily reside in the mobile home but holds it as a rental property. In Matter of Gardner, VB-210755, May 16, 1983, we considered a per diem claim submitted by an employee who, while on temporary duty, lodged in a camp which he owned and claimed to hold as a rental property. In denying his claim for lodging costs based on the rental price of the property, we held that an employee who claims expenses on account of having lodged in property which he owns must provide clear and convincing evidence that but for his lodging there while on temporary duty, the property would have been rented out at all times covered by the claim. Noting that the per diem allowance was not intended to reimburse an employee for allegedly lost income, we stated:

"\* \* \* If, however, he provides the Corps of Engineers with records showing that the property is held and used as a rental property and would have been rented during the entire period, his claim for lodging expenses occasioned by his temporary assignment may be considered for payment. However, the basis for computing these costs is not the rental price of the property, but rather a proration of his monthly interest, taxes, and utilities \* \* \* for the rental property in question."

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The principles set forth in Matter of Gardner would appear to apply equally to the situation in which an employee, while on temporary duty, lodges in a mobile home he holds as a rental property. Thus, a rental cost of \$600 per month may not be included for purposes of determining the lodgings portion of Mr. Grant's per diem allowance.

The lodgings portion of the per diem allowance already paid to Mr. Grant covers the utility costs he incurred while occupying the mobile home. He is entitled to these costs regardless of its status as a rental property. However, additional amounts for interest and taxes incurred, if any, may not be included in the lodgings costs computation since Mr. Grant has not furnished any documentation to substantiate his contention that the mobile home was in fact rental property or to establish that it would otherwise have been rented out during the period covered by his claim.

In 52 Comp. Gen. 4730 (1973) we recognized that the cost of renting a television may be considered a lodging cost incident to the rental of an apartment. In this case, Mr. Grant rented the television/stereo unit under an 18-month lease with an option to purchase. In the absence of evidence to establish that the lease/purchase agreement was terminated at the end of this temporary duty assignment, the rental payments may not be included as a lodging costs since there is no authority to include payments made on items of personal property for the purpose of eventual ownership.

Accordingly, the Claims Group's settlement is sustained.

*for* Harry R. Van Cleave  
Comptroller General  
of the United States