

DECISION



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

10,404

FILE: B-192435

DATE: June 7, 1979

MATTER OF: James H. Quiggle - Lodging - Temporary Duty

DIGEST: Employee on extended temporary duty in St. Louis, Missouri, terminated his rental agreement at permanent duty station and rented an apartment in St. Louis to provide adequate living space for his two children. He purchased a house in St. Louis and moved his household goods there after it appeared that the assignment would last longer than anticipated. Employee may be paid a per diem allowance during occupancy of the apartment and the residence based on an allowance for meals and miscellaneous expenses plus lodging costs determined when he occupied the house as a proration of monthly interest, property tax and utility costs actually incurred.

[Request for

The issue is whether James H. Quiggle, an employee of the General Services Administration, is entitled to reimbursement ^{or} for lodging expenses incurred while on temporary duty. He rented an apartment and subsequently purchased a house at his temporary duty station. He is entitled to be reimbursed for the lodging expenses as part of a per diem for reasons given below.

The question is presented by Mr. Hoyt Shields, Authorized Certifying Officer, and Regional Director, Finance Division, Region 6, General Services Administration. We understand payment has been made. The statutory authority, 31 U.S.C. 82d, under which this Office renders decisions to certifying officers provides that a certifying officer is entitled to a decision by the Comptroller General on a question of law involved in payment on a specific voucher, which should accompany the submission to this Office. 52 Comp. Gen. 83 (1972). No voucher accompanied the request of Mr. Shields; however, we are rendering a decision under the broad authority of 31 U.S.C. 74 under which decisions are rendered to heads of departments on questions involving payments which may be made by them. 55 Comp. Gen. 652, 653 (1976).

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The record indicates that Mr. James H. Quiggle's permanent duty station was Kansas City, Missouri. In December 1976, the General Services Administration (GSA) sent him to St. Louis on a temporary duty assignment with a travel authorization at \$35 per diem. Since it was apparent that the assignment might last for an extended period, Mr. Quiggle terminated his rental lodging in Kansas City.

Mr. Quiggle first rented a motel room in St. Louis. Entitlement to per diem during occupancy of the motel room is not questioned. However, in January 1977, when it was evident that the assignment was going to be extended he rented an apartment to provide adequate living space for himself and his two children. His per diem rate was reduced to \$28 per day after 60 days temporary duty.

In August 1977, Mr. Quiggle's assignment appeared as though it would last for several more months or even turn into a permanent assignment. In light of this and in order for his children to attend school, he purchased a house. The temporary assignment ended in December 1977, whereupon, he was returned to Kansas City.

Mr. Quiggle claimed temporary travel cost reimbursement based on the cost of lodging plus \$16, not to exceed \$35 per day, with per diem \$28 after first 60 days. He developed his claim by prorating his monthly rent plus utilities for his apartment to a daily rate. He based his lodging per diem claim for the house he bought by prorating his monthly mortgage interest, property tax, and utility costs incurred to a daily rate.

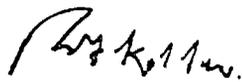
In a similar situation we held that an employee who purchased a residence at his temporary duty location after assignment there and then rented out his residence at his permanent duty station was entitled to a per diem allowance based on the meals and miscellaneous expenses allowance plus lodging costs determined as a proration of monthly interest, property tax and utility costs actually incurred. Matter of Robert E. Larrabee, 57 Comp. Gen. 147 (1977). We distinguished the above case from our decision in Matter of Sanford O. Silver, 56 Comp. Gen. 223 (1977).

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In Silver, we held that an employee who stays at a second family residence while performing temporary duty may not be reimbursed lodging expenses based on mortgage, utility and maintenance expenses. We disallowed these expenses on the basis that the costs of purchasing and maintaining the residence were incurred by reason of the employee's desire to maintain a second residence, and not by virtue of his travel.

In the present situation, as in Larrabee, Mr. Quiggle purchased the residence only after his need for extended lodgings at the temporary duty station was established. Similarly, it would be unreasonable to conclude that the costs he incurred by maintaining his St. Louis residence were a result of his desire to maintain a second residence when the circumstances clearly demonstrate that the residence was purchased because of his temporary duty assignment. Under these circumstances, the fact that he terminated his rental lodging in Kansas City during the period of his temporary duty assignment and relocated his household goods and family to the temporary duty site does not defeat his entitlement to lodging costs in connection with his occupancy of the St. Louis residence. See Larrabee, supra and its reference to Matter of Nicholas G. Economy, B-188515, August 18, 1977;

Since Mr. Quiggle's St. Louis apartment was rented in connection with his temporary duty and his residence was purchased and maintained in connection with this assignment, ^{that the employee} he may be paid a per diem while on temporary duty. The per diem is based on the applicable standard meals and miscellaneous expenses allowance plus lodging costs determined as a proration of monthly interest, property tax, and utility costs actually incurred. In determining his daily lodging costs, these monthly costs should be divided by the number of days in the month and not the number of days he actually occupied the residence. See: Larrabee, supra, and Economy, supra.


Deputy Comptroller General
of the United States