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DECISION



17583 Mr. Kirkpatrick
**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D.C. 20548**

FILE: B-201861

DATE: April 1, 1981
(Request for)

MATTER OF: Edwin Bosaw - *(Request for)* temporary quarters subsistence expenses]

DIGEST: Temporary quarters subsistence reimbursement is denied for the period the employee rented a home he intended to purchase as his permanent residence.

We conclude in this decision that V.G. Leist, Authorized Certifying Officer, Internal Revenue Service (IRS), Central Region, properly denied the claim of Mr. Edwin Bosaw for temporary quarters subsistence expenses.

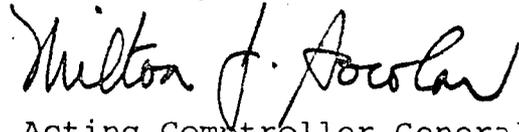
IRS transferred Mr. Bosaw from Indianapolis, Indiana, to Louisville, Kentucky, by authorization dated March 4, 1980. His claim for temporary quarters subsistence is for the period August 20 through September 14, 1980, during which only the first day was spent in commercial lodgings. The remaining 25 days he lived in the new residence he was attempting to purchase, where he paid \$14 per day rent and \$11 per day for meals. He points out that by renting the home he saved the Government approximately \$1,430 for lodging and meals and \$528 because temporary storage of his household goods was unnecessary.

An employee is not entitled to temporary quarters subsistence reimbursement for the rental of a home he intends to purchase as his permanent residence, even though final settlement of the purchase has not taken place. See Paul R. Thomas, B-185440, July 13, 1976, and cases cited therein. As this decision states, the rule applies even though occupancy of the purchased quarters saved money for the Government. Moreover para. 2-5.2d of the Federal Travel Regulations provides that temporary quarters is an expedient to be used only if necessary and until the employee can move into the permanent quarters. In the present case, it is clear that Mr. Bosaw's intent was to occupy the residence on a permanent basis.

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Accordingly, Mr. Bosaw is not entitled to temporary quarters subsistence other than the one day when he occupied commercial lodging.

A handwritten signature in cursive script that reads "Milton J. Fowler".

Acting Comptroller General
of the United States