

147537



Comptroller General
of the United States
Washington, D.C. 20548

Decision

Matter of: Mike R. Suba, Jr. - Lodging Expense in
Temporary Quarters
File: B-247711
Date: September 8, 1992

DIGEST

The lodgings portion of subsistence expenses incurred while occupying a rented house on a short-term basis as temporary quarters incident to a transfer includes services ordinarily included in the price of a hotel or motel room. Since cleaning the hotel or motel room is a service provided to a guest and ordinarily included in the price of the room, the cost of cleaning a rug required under the lease agreement for the house may be reimbursed as part of lodgings expense. However, charges to mow the lawn of the temporary quarters and the employee's personal renter's insurance may not be reimbursed because they are not services ordinarily provided to a hotel or motel guest.

DECISION

The question in this case is whether the costs of three services the agency disallowed are properly includable in Mr. Mike R. Suba's reimbursable lodging expenses incurred while he was occupying temporary quarters incident to his transfer as an employee of the Internal Revenue Service (IRS).¹

Mr. Suba was authorized to stay in temporary quarters incident to his transfer, which includes reimbursement for lodging expenses. When the temporary quarters are a rented apartment or townhouse instead of a motel or hotel room, lodging expense, in addition to the rent, may include services ordinarily included in the price of a hotel or motel room. See David E. Nowak, 65 Comp. Gen. 805 (1986); Michael D. Duffy, B-168384, Feb. 19, 1975.

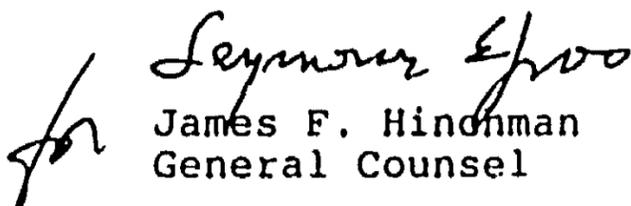
Mr. Suba rented a house instead of a motel or hotel room for the approximately 2 months he was in temporary quarters. Under the terms of the rental agreement, in addition to the rent, he paid for cleaning the carpet in the house when he

¹The question was submitted by the Acting Chief, Accounting Section, Southwest Region, Internal Revenue Service.

left (\$84). He also purchased a renter's insurance policy providing personal property protection and family and medical liability protection (\$70) while he was there. In addition, because the house was being shown for sale, he felt obligated to maintain the lawn, and to do so incurred charges of \$15 about every 10 days for mowing. He claims reimbursement of these items as part of his cost of lodgings.

We have allowed reimbursement of cleaning charges as lodging expenses in similar situations since cleaning the room is a service provided by hotels and motels for their guest the cost of which is ordinarily included in the charge for the room. Michael D. Duffy, supra; Arthur C. Herrington, B-186436, Sept. 9, 1976. We think the charge for carpet cleaning Mr. Suba incurred pursuant to the requirement in his apartment lease falls into this category, and thus he may be reimbursed for this charge prorated over the period of his occupancy.

As to the renter's insurance expense, while motels and hotels incur expenses of liability insurance to protect themselves and presumably also pass some of the cost on to their guests, this is not the cost of a service provided to the guest. Therefore, Mr. Suba's renter's insurance purchased for his personal protection cannot be analogized to a service ordinarily provided by a hotel or motel. Accordingly, we agree with the agency's disallowance of the fee Mr. Suba incurred for renter's insurance. See Anthony B. Queern, B-247084, Aug. 6, 1992. Similarly, concerning lawn mowing, while a hotel or motel maintains its own grounds and passes some of that cost on to its guests as it does most of its costs of operating, we do not view it as a service furnished to the guest for the purpose of including its separate charge as a reimbursable lodging expense. Accordingly, we agree with the agency that Mr. Suba may not be reimbursed for this charge.


James F. Hinchman
General Counsel

²A different conclusion has been reached where the cost of lodging is based on a pro rata cost of ownership or long-term lease of the lodgings and presumably provides coverage related to protection of the premises and not merely the more limited personal property and liability protection in Mr. Suba's case. See e.g., Arthur C. Herrington, supra.