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DECISION



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

FILE: B-215055

DATE: February 7, 1985

MATTER OF: John E. Robbins - Temporary Quarters
Subsistence Expenses

DIGEST:

Upon notification of proposed transfer to a new permanent duty station, employee purchased a mobile home for use as temporary quarters at the new location and claims costs incurred in obtaining a mortgage, electrical hook-ups, etc. Employee's transfer was canceled and he never vacated his residence at his old permanent duty station and never reported for duty at the new location. Therefore, employee is not entitled to reimbursement for any temporary quarters subsistence expenses. Further, even in the event of a canceled transfer, such items are reimbursable only if incurred in connection with the acquisition of a permanent residence at the new location.

This is a request for an advance decision concerning the claim of John E. Robbins for reimbursement of expenses incurred in purchasing a mobile home for use as temporary quarters at his new duty station. We find that Mr. Robbins is not entitled to reimbursement of any of the items claimed.

This decision was requested by S. A. Evans, Director of the Office of Finance and Accounting, U.S. Department of Housing and Urban Development (HUD). Mr. Robbins was employed in the Knoxville office of HUD when he received a reduction-in-force notice. He was offered a transfer to the HUD office in Nashville to be effective on September 9, 1983, and accepted that offer. His reporting date at Nashville was later extended to November 7, 1983. The record shows that he was authorized 30 days temporary quarters subsistence expenses (TQSE), along with other relocation expenses, including allowable expenses for real estate transactions.

However, sometime in late October, a series of personnel actions in the Knoxville office resulted in a vacancy in the Knoxville office. That vacant position was

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offered to Mr. Robbins and he accepted. Accordingly, his transfer to Nashville was canceled. He and his family never vacated their residence in Knoxville.

Mr. Robbins states that during a househunting trip to Nashville in late August 1983, he decided to purchase a mobile home for "temporary housing needs." He felt it would have been virtually impossible to sell their home in Knoxville on short notice and remove their three children from the school in Knoxville which they would have already begun. It was their intent to make a "family move" 6 to 9 months after his transfer. Presumably, he had intended to live in the mobile home in Nashville until his family moved to Nashville and they purchased a permanent home there.

Mr. Robbins claims reimbursement for such items as expenses incurred for the downpayment of the mobile home, set-up and underpinning expenses, charges for electrical connections, expenses he incurred for trips in September for delivery and set-up and electrical connections, the purchase of furnishings and linens, etc. He also claims reimbursement for mortgage payments on the mobile home, and lot rent for September, October and November and electricity for September and October.

Discussion

It is clear from the record in this case that the mobile home was intended as temporary quarters for Mr. Robbins, not as a permanent residence. The only authority for reimbursement of expenses associated with temporary quarters is the allowance for TOSE authorized by 5 U.S.C. § 5724a(3) (1982), and implemented by Chapter 2, Part 5, of the Federal Travel Regulations, FPMR 101-7 (September 1981), and Supp. 4 (eff. October 1, 1982) (FTR).

The implementing regulations require that the employee and the employee's family necessarily occupy temporary quarters for reasons directly related to the employee's transfer. The period of eligibility begins only when the employee has actually reported for duty at the new location, or when the employee's family vacates their residence at the old official station. FTR para. 2-5.2a and e, Supp. 4 (eff. October 1, 1982). John M. Mankat, B-195866, April 2, 1980; Kenneth M. Smith,

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B-201418, September 22, 1981; Charles C. Werner, B-185696, May 28, 1976.

In this case, Mr. Robbins never reported for duty at the new location and neither he nor his family ever vacated their residence in Knoxville. Accordingly, Mr. Robbins is not eligible for reimbursement for any TQSE expenses on this basis.

Where a transfer has been canceled and certain expenses would have been reimbursable had the transfer been completed, we have held that real estate expenses incurred by an employee prior to the cancellation of his transfer may be reimbursed. B-177439, February 1, 1973. However, even if the transfer had been effective on September 9 or November 7, 1983, as originally planned, most of the expenses claimed would not be reimbursable as TQSE. We have allowed reimbursement for such items as the cost of leasing a mobile home for the period it was actually occupied as temporary quarters, or daily parking fees for a mobile home for the period it was actually used as temporary quarters. Alan H. Barbaree, B-191831, May 8, 1979; B-163307, February 7, 1968.

However, costs associated with obtaining a mortgage, electrical hook-ups, etc. are not reimbursable as TQSE. Such items are reimbursable only if incurred in connection with the acquisition of a permanent residence at the new location. Since Mr. Robbins clearly intended the mobile home to be used as temporary quarters, and not as a permanent residence, there is no authority for payment.

for Milton J. Fowler
Comptroller General
of the United States