

DECISION

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

Kirkpatrick
PLM-II

32114

FILE: B-217435

DATE: August 29, 1985

MATTER OF: Aaron L. Howe

DIGEST:

Additional expenses to move a portion of household goods into temporary quarters for use as furniture, and from there to a permanent residence at the new duty station, may be considered temporary quarters subsistence expenses required to furnish the quarters. Consequently, the employee is entitled to reimbursement within the maximum amount allowed for temporary quarters subsistence expenses. Moving expenses to furnish temporary quarters are distinguishable from costs incurred to move and store household goods in an uninhabited portion of temporary quarters, which are not reimbursable without a receipt showing expenses for a given weight of household goods within the maximum allowed for temporary storage and transportation in and out of storage.

Mr. Aaron L. Howe, a civil engineer employed by the Forest Service, may be reimbursed household goods drayage expenses within the maximum allowable for temporary quarters subsistence expenses, since expenses were incurred to move some of his household goods into his temporary quarters at his new duty station, in lieu of renting furniture, and later into his permanent residence.

Mr. Howe was transferred from Warren, Pennsylvania, to Reno, Nevada, in November 1983. He rented an apartment in Reno as temporary quarters. Rather than renting furniture he furnished the apartment with 4,630 pounds of his household goods which had been transported from his former duty station. He placed the rest of his household goods, 7,970 pounds, into temporary storage. When he occupied his permanent residence in Reno in April 1984, he moved his household goods from the apartment and from storage into that residence.

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Mr. Howe incurred an additional expense of \$33 to haul the household goods to his temporary quarters and drayage of \$308.55 to move them from there to his permanent residence.

We have held that furniture rental should be counted in determining average daily lodging costs to establish a reimbursable per diem rate when the employee rents an apartment for extended temporary duty. See 53 Comp. Gen. 730 (1973). Temporary quarters subsistence expenses may be reimbursed while the employee and family are awaiting their move into a permanent residence and include reasonable amounts actually expended for lodging, meals, and certain other costs. Consequently, furnishing an apartment is a reimbursable lodging expense when temporary quarters upon relocation are involved, just as it is for per diem when the employee is on temporary duty.

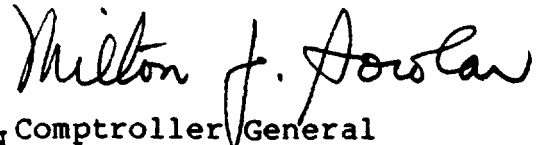
The authorized certifying officer requesting our decision informally advised us that Mr. Howe was authorized 60 days of temporary quarters for himself and family and that he occupied the apartment for this period with his wife and daughter. The added transportation cost of moving the household goods to and from the apartment was \$341.60 (\$33.05 + \$308.55), which appears to be a reasonable cost since furniture rental was estimated at a cost of \$215 a month. Since this cost was incurred for the sole purpose of furnishing the temporary quarters, we view it as reasonable lodging cost incident to occupancy of temporary quarters. Mr. Howe may prorate this cost over the period of his entitlement to temporary quarters subsistence expenses and may be reimbursed subject to the maximum amount allowable therefor under the formula set out in Federal Travel Regulations, para. 2-5.4c (Supp. 10, effective November 14, 1983), incorp. by ref., 41 C.F.R. § 101-7.003 (1984).

The authorized certifying officer suggested to us the possibility of considering the added drayage costs as temporary quarters subsistence expenses, but an audit unit had questioned whether reimbursement would be allowable because of our decision S. D. Van Hoesen, B-187366, July 6, 1977. In that decision, we held that the employee was not entitled to reimbursement, as a temporary storage expense, of the costs of moving his household goods into the uninhabited rooms of his temporary quarters. We disallowed this cost which included transportation costs for moving the household goods to and from the temporary quarters. The present case

is distinguishable because unlike the facts in that case Mr. Howe and his family, rather than merely storing the household goods until they could be moved into their permanent residence, used them as necessary furniture and, therefore, may claim reimbursement as a temporary quarters subsistence expense. Further, in that case the maximum drayage expenses allowable had been reimbursed and there was not a receipt showing that the employee had incurred expenses for moving and storing a specified weight of household goods in the temporary quarters.

The administrative report also points out that in Robert D. Schmidt, B-196054, June 27, 1980, we denied reimbursement for moving household goods between residences at the new duty station. That movement, however, was between two separate permanent residences, and in the decision we pointed out reimbursement is permitted only for one move between duty stations, which includes the permanent residence at, or in the vicinity of, the new duty station. Mr. Howe's move is distinguishable because he moved to only one permanent residence at the new duty station.

Accordingly, the additional transportation costs are reimbursable as temporary quarters subsistence expenses to the extent they do not cause the maximum allowance to be exceeded.



Acting Comptroller General
of the United States