

Temporary Quarters Subsistence Expense Actual Expense (TQSE (AE)) Lodging Portion Computation when an Apartment, House, Mobile Home or Recreational Vehicle Is Rented or Used for Lodging (JTR, par. 054206-D7)

Scenario 1: A civilian employee is authorized 30 days of temporary quarters subsistence expense actual expense (TQSE(AE)). He or she uses 20 days, and claims \$960. The allowable TQSE expenses are \$800 in rent for an apartment and \$160 for utilities. The Standard continental United States (CONUS) per diem rate is \$149 (\$94/\$55). The actual TQSE daily lodging amount is \$48.00 (\$960 divided by 20 days), which is less than the Standard CONUS lodging rate. The civilian employee is paid \$960 (\$48 a day x 20 days) for lodging during the authorized TQSE 30-day period.

Step	Calculation	Amount
1. Determine the daily TQSE lodging rate by dividing the total allowable expenses by the number of days the civilian employee occupied the lodging.	\$960 ÷ 20	\$48.00
2. Compare the actual daily TQSE lodging amount against the Standard CONUS daily lodging rate and pay the lesser amount.	\$94 vs. \$48	\$48.00
3. Multiply the amount in Step 2 by the number of authorized days in the TQSE period, limited to the actual number of days temporary lodging was occupied.	\$48 x 20	\$960.00
Total amount authorized:		\$960.00

Scenario 2: A civilian employee is authorized 30 days of TQSE(AE). He or she claimed \$500 for 40 days. No extension of TQSE(AE) was authorized, so only 30 days of TQSE(AE) are allowed. The allowable TQSE expenses are \$350 for renting a mobile home, \$90 for utilities, and \$60 in mandatory Government fees. The Standard CONUS per diem rate is \$149 (\$94/\$55). The actual TQSE daily lodging is \$12.50 (\$500 divided by 40 actual days), which is less than the Standard CONUS lodging rate. The civilian employee is paid \$375 (\$12.50 a day x 30 days) for lodging during the authorized TQSE 30-day period.

Step	Calculation	Amount
1. Determine the daily TQSE lodging rate by dividing the total allowable expenses by the number of days the civilian employee occupied the lodging.	\$500/40	\$12.50
2. Compare the actual daily TQSE lodging amount against the Standard CONUS daily lodging rate and pay the lesser amount.	\$94 vs. \$12.50	\$12.50
3. Multiply the amount in Step 2 by the number of authorized days in the TQSE period.	\$12.50 x 30	\$375.00
Total amount authorized:		\$375.00