EQA – Extraordinary Quarters Allowance Worksheet (DSSR 138)

Allowable expenses under the Extraordinary Quarters Allowance are calculated here to process a claim on the SF-1190. This worksheet may be reproduced locally.

An Extraordinary Quarters Allowance (EQA) may be paid when the employee and/or family members must vacate permanent residence quarters and occupy temporary quarters for no more than 90 days due to U.S. Government renovations/repairs or other unhealthy or dangerous conditions. The two portions of the EQA are: (1) a lodging portion for actual expenses up to a maximum and (2) a flat meal amount intended to help defray costs in excess of meals normally consumed in the permanent residence. Agencies may have a policy in place to appropriately reduce the amounts if no cost quarters and/or military/USG dining facilities are available. Agencies may also pay only the meal portion of this allowance when U.S. Government renovations/repairs do not require vacating the permanent residence but kitchen facilities are not accessible/usable.

Employee's Name: _____Agency: _____

Reason for vacating permanent residence quarters: _____

Date permanent residence quarters: Vacated: _____Reoccupied: _____

1. Calculation of the Lodging Portion. This is a maximum based on the post of assignment lodging portion of the per diem rate in effect on the date permanent residence quarters are vacated. The employee may be reimbursed for actual expenses up to this maximum. Receipts are required.

Lodging portion of post of assignment per diem rate on date permanent residence quarters were vacated: _____ (*See: DSSR Section 925 Maximum Travel Per Diem Rates*)

	Number of occupants x	Percentage of lodging portion allowed	=	Maximum lodging portion allowed
Initial Occupant	1	100%		
Family Member 12 & over		75%		
Family Member under 12		50%		
Maximum daily family lodging rate				

2. Calculation of the Meal Portion. This is a flat amount per person/per day intended to help defray costs in excess of meals normally consumed in the permanent residence. Receipts are not required. Post allowance continues while receiving the EQA.

    a. On the date the permanent residence quarters were vacated:
        Maximum per diem rate for post of assignment (DSSR 925): _____
        Post Allowance (DSSR 920, column 2): _____

    b. From the table on page 2 of this worksheet, locate the box where the maximum per diem rate and post allowance intersect (two examples below table). This will be the per person/per day meal portion of the EQA.

    c. Per person/per day meal amount from table: _____ x family members _____
        = Per family/per day meal amount: _____

3. A sample worksheet is provided on page 2 for recording EQA expenses.

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Per Diem Rate for Post of Assignment (DSSR 925)		Post Allowance (for post of assignment from DSSR 920)				
From	To	Zero	5% to 15%	20% to 30%	35% to 50%	60% and Above
$50 or Less		$0	$0	$0	$0	$0
$51	$100	$0	$0	$0	$0	$0
$101	$150	$6	$5	$4	$3	$1
$151	$200	$11	$10	$9	$8	$6
$201	$250	$17	$16	$15	$14	$12
$251	$300	$22	$21	$20	$19	$17
$301	$350	$28	$27	$26	$25	$23
$351	$400	$33	$32	$31	$30	$28
$401	$450	$39	$38	$37	$36	$34
$451	$500	$44	$43	$42	$41	$39
$501	$550	$50	$49	$48	$47	$45
$551	$600	$55	$54	$53	$52	$50
$601	$650	$61	$60	$59	$58	$56
$651	$700	$66	$65	$64	$63	$61
$701	$750	$72	$71	$70	$69	$67

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Example 1: If the maximum per diem for the foreign post of assignment is $210 and the post allowance is 35% then the per person/per day meal amount is $14.

Example 2: If the maximum per diem for the foreign post of assignment is $135 and the post allowance is zero then the per person/per day meal amount is $6.

SAMPLE WORKSHEET FOR EXTRAORDINARY QUARTERS ALLOWANCE CLAIM

Date	(A) Actual Daily Lodging Amount	(B) Maximum Daily Family Lodging Rate	(C) Maximum Daily Lodging Allowable (lesser of A or B)	(D) Per family/ per day meal amount	(E) Maximum daily EQA (C + D)
				Total allowable expenses claimed	