

U.S. Department of State  
OFFICE OF ALLOWANCES

## LIVING QUARTERS SUMMARY EXPENDITURE REPORT INSTRUCTIONS

The information provided in this report is used to determine the Living Quarters Allowance (LQA) rates. Guidance on reporting is contained in the Department of State Standardized Regulations (DSSR) Sections 072,077, and Chapter 130. The completed report should reflect the annual costs of suitable and adequate living quarters for a U.S. Government civilian employee and his/her family. Adequate living quarters conform to standards established by the Department of State Bureau of Overseas Building Operations (OBO). List privately leased quarters that have been occupied within the last 12 months. **Exclude government leased and personally owned quarters. Exclude LQA costs for employees who are required to share living quarters with other USG employees to whom they are not related and for employees whose spouses receive quarters allowances in their own right (e.g., tandem couples).** Report all costs in the currency used for payment and specify the currency. Sign and date this report to certify completion in accordance with Chapter 130 of the DSSR. Submit a separate report for each post. This submission may be accompanied by a listing of individual houses or apartments rented for employees by the U.S. Government during the last 12 months and the estimated (*actual when available*) annual rent and utilities expenses for each unit.

### **COMPLETING THE REPORT:**

- (a) **Number of Eligible Family Members:** Use the employee's official travel/assignment orders to determine the number of eligible family members. Include the employee. For more information, consult DSSR Section 040m.
- (b) **Net Size of Quarters:** Provide the number of NET (*not gross*) square feet or square meters for the quarters. Net space includes all usable living space on all floors, measured from wall-to-wall within each room. For more information on how to determine net space, consult Exhibit 724 .8B of Volume 6 of the Foreign Affairs Manual (*6 FAM 724, Exhibit 724.8B*). Volume 6 of the FAM can be accessed on the Internet at <http://foia.state.gov/regs/fams.asp>.
- (c) **Number of Rooms:** Provide the number of rooms in the residence. Include living rooms, dining rooms, bedrooms, kitchens, dens, and bathrooms.
- (d) **Annual rent:** Report rent for a 12-month period in the currency used for payment and specify the currency. If the rent includes utilities expenses, report the entire amount in this column.
- (e) **Annual Utilities Expenses Amount:** Report annual utilities expenses in the currency used for payment and specify the currency. Include the following expenses: heat (*gas, fuel, etc.*), electricity, water (*not including bottled water*), and garbage and trash disposal. Do not include telephone costs. Employees who have resided in their quarters for less than 12 months prior to the submission of this report should estimate their annual utility costs.
- (f) **Annual Utilities Expenses Designation:** Indicate whether utilities expenses are actual or estimated by placing either an "A" or an "E" in the column to the right of the Annual Utilities Expenses Amount column.
- (g) **Other Annual Allowable Expenses:** Report other annual allowable expenses in the currency used for payment and specify the currency. Include the following expenses: garage rental (*not to exceed 25% of maximum LQA rate*); furniture rental (*not to exceed 25% of maximum LQA rate*); insurance on rented property and/or furnishings required by local law to be paid by lessee; taxes levied by the local government and required by law to be paid by the lessee; agent's fees if mandatory by law or custom and required to obtain lease; apartment/condominium fees; and interest on loans from American institutions to finance "key money" paid to landlord.

### **SUBMITTING THE REPORT:**

- (a) **Department of State posts should submit the signed original of this report directly to the Department of State, Office of Allowances:**

U.S. Department of State  
Office of Allowances (A/OPR/ALS)  
2401 E Street, N.W.  
Washington, D.C. 20522-0103  
Rm. L-314, SA-1

Copies of this report may be sent in advance via fax or e-mail to:  
Fax: 202-261-8707  
E-mail: AllowancesO@state.gov

- (b) **Non-Department of State locations that are not under the authority of the U.S. Mission should submit the signed original of this report to the the Department of State, Office of Allowances through their parent agency's headquarters.**



U.S. Department of State  
OFFICE OF ALLOWANCES  
**LIVING QUARTERS SUMMARY EXPENDITURE REPORT**

Annual Review Period \_\_\_\_\_ To \_\_\_\_\_  
 Post \_\_\_\_\_  
 Country \_\_\_\_\_

Employee Name (Last, First, MI.)	Agency	Date Quarters Occupied (mm-dd-yyyy)	Grade (FS, GS, etc.)	Number of Eligible Family Members (Include Employee)	Net Size of Quarters (sq. ft. or sq. m.)	Number of Rooms	Annual Rent (Specify Currency)	Annual Utilities Expenses Amount (Specify Currency)	Annual Utilities Expenses Designation Actual (A) or Estimated (E)	Other Annual Allowable Expenses (Specify Currency)

**Example:**  
 Smith, John B.    State    06-23-2003    GS-7    3    1,400 sq. ft.    6    Yen 3,144,010    Yen 278,000    E    Yen 227,500

I certify that the information contained in this report is accurate, reflects allowable LQA expenses, and has been completed in accordance with applicable regulations.

Name and Title of Approving Officer	Signature of Approving Officer	Contact Information Telephone E-mail	Date (mm-dd-yyyy)
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