**LQA - Living Quarters Allowance Annual/Interim Expenditures Worksheet (DSSR 130)**

Allowable expenses under the Living Quarters Allowance are reported here to process a claim on the SF-1190. This worksheet is reproducible locally.

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| 1. Employee name (Last, First, Middle initial) | 2. Agency |
| 3. Pay plan/Series/Grade/Annual salary | 4. Date of arrival |
| 5. Current post/Country of assignment/Locality code |

6. If spouse is employed by the U.S. Government:

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| --- | --- |
| Spouse’s Name: | Quarters allowance received: |

7. Family domiciled at post

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| --- | --- | --- | --- | --- | --- |
| Name of relative | Relationship | DOB except spouse (mm/dd/yy) | Percentage of support | Date of arrival at post | Residenceaddress |
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8. Family domiciled away from post

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| --- | --- | --- | --- | --- | --- |
| Name of relative | Relationship | DOB except spouse (mm/dd/yy) | Percentage of support | Date of departurefrom post | Residenceaddress |
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9. Description of quarters occupied by the employee

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| Date quarters occupied: \_\_\_\_/\_\_\_\_/\_\_\_\_(mm/dd/yy)Type of quarters: House [\_\_\_\_\_] Apartment [\_\_\_\_\_] Furnished [\_\_\_\_\_] Unfurnished [\_\_\_\_\_\_]Privately Leased [\_\_\_\_\_]Government owned or leased [\_\_\_\_\_]Personally Owned [\_\_\_\_\_] | Quarters size: Total rooms should includedining room, living room, kitchen, bedrooms, den, and bathrooms)Total rooms \_\_\_\_\_\_\_\_\_\_Total useable square footage\_\_\_\_\_\_\_\_\_\_\_\_\_ *or* square meters\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 10. If employee shares quarters, give name of person(s) with whom sharing and employing firm or agency |
| 11. If employee rents quarters from another U. S. Government employee, give name of that employee and employing agency |
| 12. **If employee lets or sublets portion of his owned or leased quarters:** (a) Name of sublessee and employing agency or firm \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(b) Amount received from sublessee\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(c) Has amount received from sublessee been deducted from expenses claimed under block 16? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (d) Date let or sublet \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| 13. Employee name (Last, First, Middle initial) | 14. Check one: [\_\_\_\_] Estimated *or* [*\_\_\_\_*]Actual.LQA expenses for the period from \_\_\_\_\_\_to \_\_\_\_\_\_\_ |
| 15. FOR OFFICIAL USE ONLYForeign currency rate used to compute expenses listed under item 16: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. For Personally Owned Quarters (POQ): date of original purchase \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_; exchange rate at time of original purchase \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_; and number of years already claimed for rent portion of LQA \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. |

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| 16. The following expenses were actually incurred or are estimated for the period claimed in block 14. Expenses should be supported by lease or rental agreement, receipts or canceled checks. If unobtainable, explain why under block 17, Remarks. | (A)Foreign CurrencyExpenses | (B)U.S. DollarExpenses | (C)For official use only | (D)For official use only |
| Items (a) through (j) are rent and rent-related expenses |  |  |  |  |
| (a) Rent, if leased; or 10% of original purchase price, if owned (claim limit: 10 years) |  |  |  |  |
| (b) Garage rental (not to exceed 25% of maximum LQA rate) |  |  |  |  |
| (c) Furniture rental (not to exceed 25% of maximum LQA rate) |  |  |  |  |
| (d) Insurance on rented property and/or furnishings required by local law to be paid by lessee |  |  |  |  |
| (e) Taxes levied by the local government and required by law or custom to be paid by lessee |  |  |  |  |
| (f) Land rent, if required by local law or custom (applies only to POQ) |  |  |  |  |
| (g) Agent’s fee if mandatory by law or custom and is condition of obtaining lease.  |  |  |  |  |
| (h) Apartment/condominium fees(Excluding single family dwelling and POQ) |  |  |  |  |
| (i) Interest on a loan from American institution to finance “key money” paid to landlord. |  |  |  |  |
| (j) Appreciation fee paid directly to landlord. Must appear on lease or rental agreement. |  |  |  |  |
| Items (k) through (o) are utilities and utility related expenses |  |  |  |  |
| (k) Heat - gas, fuel  |  |  |  |  |
| (l) Electricity |  |  |  |  |
| (m) Other heat, fuel (Specify) |  |  |  |  |
| (n) Water |  |  |  |  |
| (o) Garbage and trash disposal |  |  |  |  |
| Total expenses claimed for this period: |  |  |  |  |

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| 17. **Remarks** |

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| 18. **For official use only (DSSR 135 and 136)** |
|  Quarters allowance group: \_\_\_\_\_\_\_\_\_ WF (“With Family”) \_\_\_\_\_\_\_\_ WOF (“Without Family”)Maximum Annual LQA rate (DSSR 920, column 2, plus 10%, 20% or 30% for additional family members) = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Daily LQA rate = Annual LQA rate divided by number of days in calendar year. Biweekly rate = daily rate times 14. Any other period = daily rate times number of days claimed. Beg. date claimed: \_\_\_\_\_\_\_\_\_\_\_ End date claimed: \_\_\_\_\_\_\_\_\_\_\_\_ Number of days claimed: \_\_\_\_\_\_\_\_\_\_\_ LQA this period:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

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| 19. **Employee Statement**: I certify that the amounts claimed above were incurred for the period claimed or are estimated to the best of my knowledge for future costs.Employee’s signature Date |