

**DECISION**



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

**FILE:** B-213530

**DATE:** September 30, 1985

**MATTER OF:** Recording of Obligations for Extensions of Temporary Quarters Subsistence Expenses

**DIGEST:** Reimbursable expenses due to extension of up to 60 days of temporary quarters subsistence expenses should be charged against the appropriation current when valid travel orders are issued. See 64 Comp. Gen. 45 (1984).

An official of the Drug Enforcement Administration, Department of Justice, requests our opinion on whether the expenses incurred by a transferred employee under a 60 day extension of temporary quarters subsistence expenses should be charged against the appropriation current in the fiscal year in which the travel is ordered or the fiscal year in which the expenses are incurred. As will be explained below, the expenses should be charged against the appropriation current in the fiscal year in which the travel is ordered.

**BACKGROUND**

In 64 Comp. Gen. 45 (1984), we overruled a long line of cases holding that the expenses of relocation were to be charged against the appropriation current when the expenses were incurred by the transferred employee. In that decision we ruled "that for all travel and transportation expenses of a transferred employee, an agency should record the obligation against the appropriation current when the employee is issued travel orders."

The submission asks whether this holding in 64 Comp. Gen. 45 is applicable to the situation in which a transferred employee receives an extension of temporary quarters subsistence expenses (TQSE) in the fiscal year following that in which his move took place. A transferred employee is allowed up to 60 days of TQSE upon his or her relocation. Federal Travel Regulations (FTR) Para. 2-5.2a(1) (Supp. 10, March 13, 1983), incorp. by ref., 41 C.F.R. § 101-7.003. Under certain conditions, the transferred employee may receive up to an additional 60 days of TQSE. See FTR, para., 2-5.2a(2) (Supp. 10, March 13, 1983). The extension of TQSE may cause a problem in regard to recording an obligation, since, as illustrated by the submission, a

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transferred employee may receive travel orders in the fiscal year preceding that in which the employee requests and receives an extension of TQSE. Furthermore the extension cannot be approved prior to the employee's occupancy of temporary quarters since an extension may only be authorized "due to circumstances which have occurred during the initial 60 day period of temporary quarters occupancy and which are determined to be beyond the employee's control and acceptable to the agency." Id.

ANALYSIS

We do not consider an extension of TQSE as falling outside our recently announced rule. Our decision at 64 Comp. Gen. 45 relied heavily on a basic principle of law which mandates the result here. That principle, the so-called bona fide needs rule, supported our conclusion since "it is clear that the need for the relocation of the employee and the resulting benefits and entitlements arises when the employee is transferred \* \* \*." 64 Comp. Gen. at 47. Thus, the bona fide need for the relocation expenses is in the fiscal year in which the employee is transferred and not when the employee incurs the expense. Id.

An extension of TQSE flows directly from the transfer of an employee and the resulting initial entitlement to TQSE. Under these circumstances, any extension of TQSE relates back to the original issuance of transfer orders and is a bona fide need of the year in which the orders were issued. Therefore, the cost should be charged to the fiscal year in which the transfer order was issued.

*for*   
Comptroller General  
of the United States