



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

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W-178038

June 22, 1973

The Honorable John W. Warner  
The Secretary of the Navy

Dear Mr. Secretary:

This is in reply to the letter of your Assistant Secretary (Manpower and Reserve Affairs) of February 1, 1973, which was transmitted to this Office by letter dated February 9, 1973, from the Per Diem, Travel and Transportation Committee (PDTATAC Control No. 73-5).

The Assistant Secretary requests our decision as to whether payments made for temporary quarters subsistence expenses (TQSE) to an employee would violate the prohibition against duplicate payments as stated in paragraph C8253 of the Joint Travel Regulations (JTR) and section 8.21 of Office of Management and Budget Circular No. A-56, August 17, 1971, in the circumstances described below. He further inquires as to the amount of TQSE payable in the event that such payment does not violate the prohibition in paragraph C8253, JTR.

The Assistant Secretary indicates that a review of permanent change of station travel vouchers for civilian employees revealed instances where employees with spouses who were military members on active duty were reimbursed for TQSE during the same period that the spouse was receiving basic allowances for quarters (BAQ) and for subsistence (BAS). Paragraph C8253, JTR, provides in pertinent part:

Temporary quarters subsistence expenses will not be allowed when they duplicate, in whole or in part, payments received under other laws or regulations covering similar costs.

The provisions of paragraphs C8250-8255, JTR, in keeping with section 8 of Circular No. A-56, provide for the payment of a TQSE allowance to an employee for a period of up to 30 days while he and his dependents occupy temporary quarters in connection with a transfer. This allowance includes, to the extent of the maximum amount authorized, the actual cost of meals, lodging, fees and tips incident to meals and lodging, laundry and cleaning and pressing of clothing. Under the controlling regulations the amount which may be reimbursed is the lesser of either the actual amount of allowable expenses for each 10-day period or a stated percentage of the maximum per diem rate authorized under paragraph C8100, JTR, which percentage rate decreases for each 10-day period.

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The TQSE allowance is one of several benefits conferred on civilian employees of the Government by the act of July 21, 1966, Public Law 89-516, 80 Stat. 323, now 5 U.S.C. 5724a. The legislative history of the act of July 21, 1966, shows that its primary purpose was to lessen the economic hardship employees must face when transferred at the convenience of the Government, by providing for reimbursement of many expenses incurred by such employee which were not previously reimbursable. See generally, S. Rept. No. 1357 on H.R. 10607, 2d sess., 89th Cong., dated June 30, 1966.

The basic allowances for subsistence and for quarters, on the other hand, are designed to cover the normal day-to-day expenses of members of the uniformed services for food and shelter when not provided in kind by the Government. They are permanent allowances paid under the concept that basic pay for military members is in addition to the furnishing of subsistence and lodging in kind or the payment of an allowance to cover such items of expense. As such BAQ and BAS payments are more in the nature of compensation. Further, it is clear that these allowances are not paid to cover the additional costs incurred when temporary lodgings are occupied incident to a change of official station.

Therefore, we do not consider that BAQ and BAS payments received by the spouse of a transferred civilian employee should be viewed as duplicating a TQSE allowance which the civilian employee may otherwise be entitled to receive incident to a permanent change of station.

The submission is answered accordingly.

Sincerely yours,

PAUL G. DEMBLING

For the Comptroller General  
of the United States

✓cc: Captain William D. Fries, USN, Executive  
Per Diem, Travel and Transportation Allowance Committee  
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Reference: PDTATAC Control No. 73-5