

VOLUME 2  
JOINT TRAVEL REGULATIONS

CHANGE 433

Alexandria, VA

1 November 2001

These instructions are issued for the information and guidance of all Department of Defense civilian personnel. New or revised material is indicated by a star and is effective 1 November 2001 unless otherwise indicated.

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This change includes all material written in CAP Items 40-01(E) through 42-01(E); 45-01(E) and 46-01(E). Insert the attached pages and remove the corresponding pages. Remove pages C-5 through C-13. This cover page replaces the Change 432 cover page.

BRIEF OF REVISION

These are the major changes made by Change 433:

Introduction; C4550-E4. Fills in the OSD CAP member's address.

C1230; C2256; Appendix E; Appendix O. Clarifies that a traveler is responsible for the loss of a ticket and will need to purchase a ticket with private funds until the Government is refunded by the transportation company for the unused. In addition, the traveler is instructed to return unused tickets to the CTO.

C2002; Appendix E. Updates the POCs for GSA's Airline City Pairs Program.

C3151-B. Modifies 'POV Shipment' in Block 16 and 'Dependent Travel' in Block 17, DD Form 1614.

C4566. Posts the per diem quick reference tables to reflect the following changes: (a) reimbursement is no longer limited to the cost of Government quarters when an employees elects to occupy other than available Government quarters, (b) a reduced per diem based on the cost of available Government quarters authorized in a travelers orders applies when an employee is TDY to a U.S. installation, (c) taxes for lodging and cost of laundry, dry cleaning and pressing of clothing where applicable are separately reimbursable when a reduced per diem is authorized.

C14000; Appendix A. Explains the term non-foreign area for real estate allowance purposes.

C15050-A; C15050-B; C16004-H. Allows reimbursement (up to 10% of the monthly rent) to employees who self-procure property management services.

Appendix A. Corrects the definition of “Field Duty” to read that all members (rather than just officers) are subject to paying the discounted meal rate on field duty.

Appendix C. Proposes new wording and reorganization intended to simplify and update the JTR.

Appendix E. Clarifies that LOIs must not contain accounting information or data or be made to resemble travel orders. Inclusion of accounting information and/or data may cause confusion and make the LOI look like an authorized/approved DoD-issued travel order document.

## VOLUME 2

### JOINT TRAVEL REGULATIONS

Following is a list of sheets in force in Volume 2, Joint Travel Regulations, which are effective after the sheets of this Change have been inserted. This list is to be used to verify the accuracy of the Volume. See "How to Get the JTR" in the Introduction. Single sheets are not available.

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CTDs are effective on the indicated date. They may be effective on the date published in the JTR, on the date of signature by the PDTATAC Chairman, on a date after the last signature mutually agreed upon by the Services, or, if permitted or required by the statute or a change to the FTR, some other date. When an effective date is earlier than the date assigned to the printed change page, the changes are disseminated by message.

PDs make changes in the per diem rates contained in <http://www.dtic.mil/perdiem/pdrates.html>. PDs normally are effective on the date of final approval. PDs are posted to the PDTATAC Internet home page (<http://www.dtic.mil/perdiem/>) no later than the last day of each month, and may be downloaded by users worldwide.

Department of State Travel Per Diem Supplements contain Department of State prescribed travel per diem allowances for foreign areas.

Printed changes are numbered consecutively and ordinarily are issued monthly. They contain the text and rate changes directed in determinations, bulletins, supplements, and administrative memoranda. The determinations, bulletins, supplements or administrative memoranda included in a printed change are shown on the cover sheet of that printed change.

New or revised provisions appearing on a change page are indicated by a \* symbol placed next to the new or revised portion.

### **FEEDBACK REPORTING**

Recommendations for changes in the JTR should contain an explanation of and rationale for the proposed change. When the proposal relates to an actual situation, the details should be included. Submit feedback reports concerning inadequate per diem rates in accordance with par. C4551.

1. Army - Army Civilian Advisory Panel Member, Department of the Army, Office of the Assistant Secretary of the Army (M&RA), Attn: SAMR-CPP-SM, Hoffman Building II, Room 4S37, 200 Stovall Street, Alexandria, VA 22332-0300.
2. Navy - Navy Civilian Advisory Panel Member, Office of the Deputy Assistant Secretary of the Navy (Civilian Personnel/EEO), DP2, Nebraska Avenue Complex, 321 Somers Court NW, Suite 40101, Washington, DC 20393-5451.
3. Marine Corps - Marine Corps Civilian Advisory Panel Member, Headquarters U.S. Marine Corps, Manpower and Reserve Affairs (MPO-33), 3280 Russell Road, Quantico, VA 22134-5103.
4. Air Force - Air Force Civilian Advisory Panel Member, HQ USAF/DPRCE, 1040 Air Force Pentagon, (Room 4C236) Washington, DC 20330-1040.
- \*5. OSD/WHS/Defense Agencies: Headquarters DCAA, Administrative Management Division, Attn: Ms. Pat Savage, 8725 John J. Kingman Road, Suite 2135, Fort Belvoir, VA 22060-6219.

### **HOW TO GET THE JTR**

Requests for copies of the JTR and its changes should be routed within each Service as follows:

1. Army. The JTR is stocked and issued from the U. S. Army Publications Distribution Center - St. Louis, 1655 Woodson Road, St. Louis, MO 63114-6181. Initial distribution (ID) is based on DA 12-series subscription requirements. To receive future changes/revisions update your DA 12-series subscription service citing DA Form 12-04-E, Block 0028. Submit updates through normal initial distribution publication channels. Additional or replacement copies may be requisitioned through normal publication re-supply channels.
2. Navy. Navy distribution of changes to the JTR (NAVSO P-6034) is limited to addresses listed in the Standard Navy Distribution List, Part 1 (OPNAV P09B2-107) and Part 2 (OPNAV P09B2-107) with internal distribution to various codes and offices handled locally. Stock numbers are contained in the Navy Stock List of Publications,

Forms, and Directives (NAVSUP P2002) located on NAVSUP Pub 600 (CD Rom only). A separate milstrip requisition must be submitted for each change/basic.

(a) **For up to 3 copies**, send the requisition through the normal supply channels (in accordance with NAVSUP P2002 and NAVSUP P-437) to: Naval Inventory Control Point - Cog "I" Material, 700 Robbins Avenue, Bldg. 1, Philadelphia, PA 19111-5098; If you have internet, you may order the changes on website [www.nll.navsup.navy.mil](http://www.nll.navsup.navy.mil), then go into P2003 search/order, fill out milstrip requisition on line.

(b) **For more than 3 copies**, send request by mail, fax or E-mail requirement (include MILSTRIP format, SNDL number, point of contact and phone number (DSN and commercial)) to the Office of the Assistant Secretary of the Navy, (Financial Management and Comptroller) (FMA-31), 1000 Navy Pentagon, Room 5E476A, Washington, DC 20350-1000. FAX COMM 703-692-4900, or DSN 222-4900 or E-Mail to: [Schlegel.Willie@HQ.NAVY.MIL](mailto:Schlegel.Willie@HQ.NAVY.MIL).

(c) **For changes in distribution**, mail, fax, or E-mail requirement (including SNDL number, point of contact and phone number (DSN and commercial)) to the Office of the Assistant Secretary of the Navy (FM&C) at the address in (b), above.

3. Marine Corps. From the Marine Corps Logistics Base, Albany, GA, via the MCPDS on-line system per MCO P5600.31. For changes in distribution, Marine Corps activities should submit their requirements through the on-line system per MCO P5600.31.

4. Air Force. From the Air Force Publications Distribution Center (AFPDC), Baltimore, MD 21220 and from Publishing Distribution Offices (PDOs). PDOs submit requisitions and requirements to the AFPDC in accordance with AFI 37-161; Customer Account Representatives (CAR) submit requisitions and requirements to supporting PDOs in accordance with AFI 37-161.

5. DoD Agencies/Components Not Specifically Listed. Through appropriate agency/component publishing distribution office.

6. Non-Uniformed Service Organizations. For a fee, the JTR and its changes may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20342-0001.

7. Internet. Available for downloading from the Internet. Go to PDTATAC Home Page <http://www.dtic.mil/perdiem/>.

## **PART E: T TRAVEL CLAIMS AND RECEIPTS**

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<b><u>Paragraph</u></b>	<b><u>Contents</u></b>
<b>C1300</b>	<b>Submission of Travel Vouchers</b>
<b>C1305</b>	<b>Falsified Travel Claims</b>
<b>C1310</b>	<b>Receipt Requirements</b> <ul style="list-style-type: none"><li>A. General</li><li>B. Lost Receipts</li><li>C. Review and Administrative Approval</li></ul>
<b>C1320</b>	<b>Lost/Stolen Transportation Ticket Reimbursement</b>

**\*PART E: TRAVEL CLAIMS AND RECEIPTS****C1300 SUBMISSION OF TRAVEL VOUCHERS**

Employees should submit travel vouchers as specified in DoDFMR, Volume 9, Travel Policy and Procedures. *The DoD Comptroller Finance Management Regulation website is found at <http://www.dtic.mil/comptroller/fmr/>.*

**C1305 FALSIFIED TRAVEL CLAIMS**

When there is a reasonable suspicion of a falsified expense (other than the cost of lodging, meals or incidentals), the suspect expense shall not be allowed. When there is a reasonable suspicion of a falsified expense for lodging, meals or incidentals, the applicable per diem or AEA shall be denied for the entire day on which the suspected expense is claimed. If payment is made before discovery of a suspected falsified expense, the employee must reimburse the Government (57 Comp. Gen. 664 (1978) and 61 id. 399 (1982)). See DoDFMR, Volume 9 for the requirements regarding payments when expense(s) are suspected of the requirements regarding payments when expense(s) are suspected of being fraudulent.

**C1310 RECEIPT REQUIREMENTS**

A. General. Receipts are required for:

- a. lodging expenses regardless of amount, and
- b. expenditures of \$75 or more.

A receipted bill or other form of receipt must show when specific services were rendered or articles purchased, and the unit price.

B. Lost Receipts. If receipts are impractical to obtain or have been inadvertently lost or destroyed, a statement explaining the circumstances must be furnished. For lodging, a statement must include the name and address of the lodging facility, the dates the lodging was obtained, whether or not others shared the room, and the cost incurred.

C. Review and Administrative Approval. The travel-approving/directing official must determine whether or not the expenses claimed are reasonable. If expenses are:

1. inflated, or
2. higher than normal for similar services in the locality,

they shall be disallowed.

***NOTE 1: Travelers are advised to retain ALL receipts for tax or other purposes.***

***NOTE 2: Lodging receipts are not required when a specific or reduced rate has been authorized in advance of travel as provided in pars. C4550-A, C4560 and C4561-C.***

**\*C1320 LOST/STOLEN TRANSPORTATION TICKET REIMBURSEMENT**

If the Government pays for a transportation ticket that becomes lost/stolen, the traveler must not be reimbursed for the purchase of a replacement ticket until the Government has received a refund for the lost/stolen ticket. If the traveler paid for both tickets, reimbursement is authorized initially only for the first ticket purchased. If that first ticket is recovered, turned in for refund, and the Government repaid, the traveler may then be reimbursed for the second ticket NTE the cost of the first ticket.

- C2157 Use of More Than One Automobile**
- C2158 POC Use Instead of Government-Furnished Automobile**
- A. General
  - B. Mileage Reimbursement Rates
  - C. Commitments to Use Government-Furnished Automobile or POC
  - D. Per Diem
  - E. Traveler Statement

## **PART E: TRAVEL BY COMMON CARRIER**

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<b>C2201</b>	<b>Unused Accommodations, Downgraded, or Oversold Transportation Services</b> <ul style="list-style-type: none"> <li>A. Limited or Downgraded Accommodations</li> <li>B. Oversold Reserved Accommodations</li> </ul>
<b>C2202</b>	<b>Recording Use of Commercial Transportation for Overseas Permanent Duty and Renewal Agreement Travel</b>
<b>C2203</b>	<b>Accommodations on Trains</b> <ul style="list-style-type: none"> <li>A. Policy</li> <li>B. Authorization/Approval of Use of First-Class Train Accommodations</li> <li>C. Use of First-Class Train Accommodations</li> <li>D. Extra-Fare Train Service</li> </ul>
<b>C2204</b>	<b>Use of Commercial Aircraft</b> <ul style="list-style-type: none"> <li>A. Accommodations</li> <li>B. U.S. Flag Air Carrier (Certificated Air Carrier) Use</li> <li>C. Carrying Dangerous Weapons Aboard Commercial Aircraft</li> </ul>
<b>C2205</b>	<b>Commercial Ship Transportation</b> <ul style="list-style-type: none"> <li>A. General</li> <li>B. Authorization to Use Commercial Ship</li> <li>C. Accommodations on Ships</li> <li>D. Authorization/Approval for More Costly First-Class Ship Accommodations Use</li> <li>E. More Costly First-Class Ship Accommodations Use</li> <li>F. U.S. Ship Registry Use</li> </ul>
<b>C2206</b>	<b>Reimbursement for Use of Other Than Authorized Transportation Mode or Route</b> <ul style="list-style-type: none"> <li>A. General</li> </ul>

- B. Government and Government-Procured Air Transportation Available
- C. Government and Government-Procured Air Transportation Not Available
- D. Use of Non-certificated Air Carriers or Ships of Foreign Registry
- E. Computation
- F. Dependent Travel Limited to the Cost of Government-Offered Air Transportation

**C2207**

**Arranging Official Travel**

- A. Travel Arrangement Requirements
- B. Use of Travel Agent Not Under Government Contract (Non-Contract Travel Agent) of Direct Purchase from Common Carrier
- C. Exceptions in Foreign Countries
- D. Use of Travel Agencies for Group or Charter Arrangements
- E. Payment to Travel Agency
- F. Travel by Vessel or Aircraft of Foreign Registry

**C2208**

**Use of Reduced Travel Fares**

**PART F: TRANSPORTATION REQUESTS**

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C2253	When GTRs Not Available
C2254	Acting Transportation Officer
C2255	Lost or Stolen GTRs
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**PART G: BAGGAGE ALLOWANCE**

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C2301	Not Used
C2302	Excess Baggage
C2303	Public Property

**13. Can I combine two contract fares to save money?**

If there is a contract fare for the route, the answer is no. If there is no contract fare for the route, the answer is yes.

**14. How do I know whether or not there is a contract fare?**

Contract fares are identifiable because they normally carry the fare designator YCA. You can ask your Travel Management Center (TMC) or (Contracted) Commercial Travel Office (CTO) or check on the following city pair web site: <http://pub.fss.gsa.gov/citypairs/>.

**15. Why does the Government have to pay the Airline Passenger Excise tax? Isn't it exempt from taxes?**

The Federal Government is often exempted from state and local taxes. However, the airline passenger excise tax is a federal tax and the Federal Government is subject to it.

**\*For more information on GSA's Airline City Pairs Program, call or e-mail**

Mr. Eddie Murphy  
Contract Specialist  
703/305-3376  
eddie.murphy@gsa.gov

Ms. Andrea Dingle  
Contracting Officer  
703/305-6190  
andrea.dingle@gsa.gov

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Contracting Officer  
703/305-7822  
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## **PART F: TRANSPORTATION REQUESTS**

### **C2250 GENERAL**

Passenger transportation services by common carrier may be procured through the use of U.S. Government Transportation Request (GTR) (Standard Form 1169). GTRs are issued IAW appropriate transportation regulations. GTRs are orders executed by an officially designated transportation officer or by travelers designated as acting transportation officer on common carriers for transportation expenses chargeable to the Government.

### **C2251 WHEN GTRs MAY NOT BE USED**

GTRs may not be used in the following instances:

1. for personal transportation services or privileges which increase or exceed the cost of those authorized when the travel is by an indirect route for personal convenience, the employee may not use a GTR to procure transportation accommodations for the indirect travel. However, a common carrier ticket procured by GTR for travel authorized at Government expense may be reissued for a common carrier ticket to travel by an indirect route for personal reasons. In such instances, any additional charges, including the applicable share of the Federal transportation tax, incurred as a result of the reissued ticket for personal convenience shall be at personal expense and paid directly to the carrier or the travel management center (TMC). Additionally, when accommodations superior to those authorized are requested or used by the traveler for personal reasons, the additional cost, including the applicable share of the Federal transportation tax, shall be at personal expense and paid directly by the employee to the carrier or TMC;
2. for individually procured taxicab, airport limousine, intracity transit, rental automobiles, or other for-hire automobile services;
3. for payment of toll road or toll bridge charges; or
4. for passenger transportation services costing \$10 or less, excluding Federal transportation tax, or excess baggage services costing \$15 or less for each leg of a trip, unless special circumstances justify use of a GTR.

### **C2253 WHEN GTR'S NOT AVAILABLE**

In an emergency, when GTRs are not available, the traveler may pay for the transportation and file a claim for reimbursement, or may telegraph or telephone an administrative official who directs travel to request a GTR be issued to cover the trip. The GTR is deposited by the administrative official with the agent of the carrier at the point of issue. Such agent is asked to telegraph the agent from whom the ticket is to be obtained that a GTR to cover the travel has been received. The latter agent shall then furnish the ticket to the traveler.

### **C2254 ACTING TRANSPORTATION OFFICER**

When official determination is made it is desirable for the traveler to issue GTRs for TDY travel, the travel order shall designate the traveler as acting transportation officer. The number of employees so designated is held to a minimum, consistent with absolute necessity. For the additional requirements incident to such designation, see the regulations of the separate departments.

### **C2255 LOST OR STOLEN GTR'S**

When a GTR in the possession of a traveler or other accountable person is lost or stolen, an immediate report is made to the proper official in the manner prescribed by the regulations of the separate departments. If the lost or stolen GTR shows the carrier service desired and point of origin, the named carrier and other local initial carriers shall be promptly notified. A GTR which is recovered after it has been reported lost shall not be used but shall be sent to the transportation office. A traveler may be held liable for any expenditure by the Government caused through negligence on the traveler's part in safeguarding GTRs.

**\*C2256 LOST/STOLEN/UNUSED TRANSPORTATION TICKETS**

*Travelers must guard transportation tickets carefully.* However, if a transportation ticket issued to a traveler is lost or stolen, the traveler must make an immediate report to the proper official IAW the DoD component's regulations. The traveler is financially responsible to purchase a replacement ticket. See par. C1320 for reimbursement involving lost/stolen tickets. Also, travelers must return unused transportation tickets to the CTO.

***NOTE:*** *Travelers without sufficient funds to purchase duplicate transportation may be furnished the necessary transportation on a cost charge basis according to individual DoD component procedures (see DoD 4900.9-R (DTR, Part I)). The necessary transportation is furnished as a personal loan for the traveler's benefit. The traveler remains financially responsible to the Government for the cost of the lost or stolen ticket, regardless of fault or negligence.*

Item 19, Accounting Citation--Show the fiscal data in accordance with Service regulations and include travel computation unit (location/address) to which travel vouchers must be forwarded (faxed/mailed). The fund-approving official (see Appendix A) certifying to funds availability signs in the lower right corner of this block.

Item 20, Authorizing/Order-Issuing Official (Title and Signature). Other than the official signing in block 17 Show the order-issuing organization and address in addition to the title and signature of the authorizing/order-issuing official.

Item 22, Travel Order Number--Show the identifying number and/or symbol assigned by the issuing office.

***NOTE: The actual signatures of the travel-requesting official (item 17), the travel-approving/directing official (item 18) and fund-approving official (item 19) are not required when the signatures are captured on another official document. That document must be kept on file by the authorizing/order-issuing official (item 20) for audit purposes. While actual signatures are not required in items 17, 18 and 19, the responsible official's name and title must be legibly indicated in the appropriate block. The signature of the authorizing/order-issuing official (item 20) may be transmitted electronically by fax after signature. An electronic signature that meets the security and requirements established by the National Institute of Standards and Technology (NIST) for electronic data interchange may be used. (This signature can include a digital signature discussed by the Comptroller General in B-261647, 26 June 1995, which must be (1) unique to the signer, (2) under the signer's sole control, (3) capable of being verified, and (4) linked to the data in such a manner that if the data is changed, the signature is invalidated.)***

C. Distribution. See par. C3057.

### **C3151 PERMANENT DUTY TRAVEL**

A. General. The Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel (DD Form 1614) is used as a request and authorization for all official PCS/TCS travel by employees and their families. (*See par. C3105-B.*) DD Form 1614 is available for printing and/or downloading from the Internet through the Washington Headquarters Service DoD Forms Program at the following website: <http://web1.whs.osd.mil/icdhome/forms.htm>.

***NOTE: DD Form 1614 must not be used for contractor's travel.***

B. Preparation of DD Form 1614. DD Form 1614 is generally self-explanatory. Special explanatory material for completing certain items on DD Form 1614 follows:

***NOTE: See par. C3101 for specific information required on all travel orders.***

\*Item 6, Retirement Code--Insert the employee's applicable retirement code from Block 30 of employee's most current SF-50. If unsure of the correct retirement code, the employee should contact the servicing personnel office. For more information on retirement codes see the following OPM website (specifically pages 383-386): <http://www.opm.gov/feddata/gp14c01.pdf>.

Item 7, Releasing Official Station and Location, or Actual Residence--Enter the name and location of the releasing PDS, if a transfer, or the address shown on the transportation agreement as the actual residence, if first duty station travel.

Item 10, Travel Purpose--Other. When this block is checked, please explain in Item 28, Remarks or Other Authorizations.

Item 13a, Round Trip Travel for Househunting--Indicate if round trip travel to seek a permanent residence is, or is not authorized. If authorized, insert in Item 13b the number of calendar days for which travel is authorized.

Item 16, Other Authorized Expenses--The travel advance is for advances from the Government to the traveler (computed by the appropriate finance/disbursing activities) and NOT for authorizing ATM advances against the

Government-sponsored contractor-issued travel charge card which should be addressed in Item 20, Remarks or Other Authorizations. The amount of any relocation allowances advance in Item 16 must be computed in accordance with Service finance policy.

Item 22, Accounting Citation--Show fiscal data in accordance with regulations of the DoD component concerned. ***Please ensure that funds are obligated against the PCS/TCS order.*** For Transportation Account Codes (TACs) for DoD personnel see DoD 4500.9-R, Volume 2. TAC codes: Army A2PC, Air Force F750/FCHP, and Navy and Marine Corps see website [http://192.67.251.41/tac\\_inq/tac\\_menu.html](http://192.67.251.41/tac_inq/tac_menu.html).

Effective 1 August 2000

Item 23, Approving Official—See Appendix A. Show the individual who directs and approves/disapproves travel requests and vouchers prior to claim settlement in addition to the Approving Official's title and signature.

Item 24, Order-issuing/Authenticating Official--See Appendix A. Show the order-issuing organization and address in addition to the title and signature of order-issuing/authenticating official.

Item 27, Claimant – Forward Completed Claim to the Following Address--In this block the losing/gaining activity should provide the address to where the employee should submit their claim for final disbursement.

Item 28, Remarks or Other Authorizations--In addition to the type of notation suggested within the box, this item may be used to show any other pertinent information. Statements may be included to clarify any special instructions. When round trip travel is authorized for seeking a permanent residence, include the authorized transportation mode under this item. If TDY is authorized en route, state the purpose, duration of duty assignment, location, and any pertinent conditions. List the amount authorized for ATM advance against the Government-sponsored contractor-issued travel charge card. The issuing CPO's name, address, and POC with phone number (including area code) and DSN should be included.

C. Distribution. See par. C3057 for the number of copies of a travel order for distribution.

D. Privacy Act Statement. This subparagraph implements the Privacy Act of 1974 (5 U.S.C. §552a) by adding a Privacy Act Statement for "Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel" (DD Form 1614). The form may be reproduced locally and made available to the individual supplying data shown on DD Form 1614. The form also is available for printing and/or downloading from the Internet through the Washington Headquarters Service DoD Forms Program at the following website: <http://web1.whs.osd.mil/icdhome/forms.htm>.

## PART L: PER DIEM ALLOWANCES

### C4550 PER DIEM RATES

A. General. The per diem allowances prescribed in this Part are applicable for all TDY periods, except when an AEA authorized under Part M applies, and for all periods of PDT.

B. Responsibilities for Authorizing/Approving Rates. It is the responsibility of the head of each DoD component, or a designee, to ensure per diem allowances for travelers are sufficient to meet the necessary subsistence expenses for the official travel. *Allowances in excess of need must be avoided.* The per diem allowances prescribed in this Part are the maximums allowable. See par. C4550-C for information about requesting a reduced per diem rate. To avoid authorization/approval of amounts in excess of the needed amounts, consideration must be given to the following factors that tend to reduce employees' necessary expenses:

1. actual arrangements or established cost experience at TDY locations showing that lodging and/or meals can be obtained without cost or at reduced cost to an employee;
2. special accommodation rates availability for a particular meeting, conference, training or other TDY assignment;
3. an employee's familiarity with establishments providing lodging and meals at a lower cost in certain localities, particularly where repetitive travel or extended stays are involved;
4. Government-furnished lodging availability, such as Government quarters, or other lodging procured for the employee by means of a purchase order (see par. C4552-H).

C. Authorizing a Different Per Diem Rate. When it can be determined factually that the per diem rates prescribed in this Part are in excess of need for a particular duty assignment because of known reductions in lodging and/or meal costs resulting from pre-arrangement, special discounts, or other reasons (see also par. C4550-B), the authorizing/order-issuing official should seek authority to prescribe a fixed per diem at a rate lower than the applicable rate prescribed in this Part. *Such authority must be requested and approved in advance of the travel.* (A fixed per diem may not exceed the locality per diem rates prescribed in <http://www.dtic.mil/perdiem/pdrates.html> for the locality concerned.) The request, including established lodging and meal costs, the traveler's name, travel dates, and TDY assignment location should be submitted to the appropriate office indicated in par. C4550-D or C4550-E. (Include the name and telephone number for a PoC who may be contacted concerning the request.) If the request is approved, a fixed per diem rate authorization is sent to the requesting official by the appropriate office in par. C4550-D or C4550-E. *The authorized fixed per diem rate must be stated on the travel authorization.* This rate shall be the per diem rate payable on the travel voucher without any receipts and/or itemization by the employee. *Except as indicated in pars. C4552-D, C4554-D and C4558-C, the appropriate office designated in par. C4550-D or C4550-E is the sole authority for substituting a fixed per diem rate for the otherwise applicable per diem allowance prescribed in this Part.*

D. Offices Designated to Authorize Increased Per Diem

1. General. The offices listed in pars. C4550-D2a, C4550-D2b, C4550-D2c, and C4550-D2d are designated to authorize (in advance):
  - a. a fixed per diem rate in excess of the 55 percent limitation prescribed in par. C4561-D1, for long-term training and TDY assignments, up to the applicable maximum rate prescribed in <http://www.dtic.mil/perdiem/pdrates.html> for the locality involved; or
  - b. a per diem under the lodgings-plus system prescribed in par. C4553 in lieu of the 55 percent limitation in par. C4561-D1 when justified for a long-term training or TDY assignment.

2. Designated Offices

- a. Army: Commander, major command, major subordinate command, or departmental elements and/or agencies not subordinate to a MACOM to which employee's employing activity reports--this authority may be re-delegated at the commander's discretion. In addition, commands may submit requests for employees attending the Inspector General Course to HQDA, USAIGA, ATTN: DAIG-TR, Humphreys Engineer Center, Casey Building, Room 112, Fort Belvoir, VA 20060-5581;
- b. Navy and Marine Corps: The head of the DON activity/command to which employee is permanently assigned for long-term training assignments, and Office of the Deputy Assistant Secretary of the Navy (Civilian Personnel/EEO), DP2, Nebraska Avenue Complex, 321 Somers Court NW, Suite 40101, Washington, DC 20393-5451 for long-term TDY;
- c. Air Force: The commander, major command or separate operating agency for long-term TDY. Authority may be re-delegated at the commander's discretion. For training assignments, the office is AFPC/DPK, Randolph Air Force Base, TX 78150-4703;
- d. Office of the Secretary of Defense, Washington Headquarters Services, and other DoD components: Offices listed in Appendix L, par. A-1.

***NOTE: An increase to the 55 percent limitation prescribed in par. C4561-D1 for a period of travel that has been completed can only be approved on an AEA basis based on the 55% per diem rate (e.g., 150% of the 55% per diem rate) under par. C4600.***

E. Offices Designated to Authorize Reduced Per Diem. The offices listed in pars. C4550-E1 through C4550-E4 are designated to authorize (in advance) a fixed reduced per diem rate in accordance with pars. C4550-B and C4550-C:

1. Army: Army Civilian Advisory Panel Member, Department of the Army, Office of the Assistant Secretary of the Army (M&RA), Attn: SAMR-CPP-SM, Hoffman Building II, Room 4S37, 200 Stovall Street, Alexandria, VA 22332-0300.
2. Navy and Marine Corps: The head of the DON activity/command to which employee is permanently assigned for training assignments and Office of the Deputy Assistant Secretary of the Navy (Civilian Personnel/EEO), DP2, Nebraska Avenue Complex, 321 Somers Court NW, Suite 40101, Washington, DC 20393-5451 for TDY;
3. Air Force: HQ USAF/DPCS, Washington, DC 20330-5060;
- \*4. OSD/WHS/Defense Agencies: Headquarters DCAA, Administrative Management Division, Attn: Ms. Pat Savage, 8725 John J. Kingman Road, Suite 2135, Fort Belvoir, VA 22060-6219.

F. Standard CONUS Per Diem Rate

1. The Standard CONUS per diem rate is the rate for any CONUS location not included in a defined locality (county/area) in the CONUS per diem rates in <http://www.dtic.mil/perdiem/pdrform.html>.
2. The Standard CONUS per diem rate is used for all CONUS locations when PDT is involved.
3. ***Effective 1 January 2000 the Standard CONUS per diem rate is:***

LODGING	M&IE	TOTAL
\$55	\$30	\$85

**\*C4566 QUICK REFERENCE TABLES - PER DIEM ENTITLEMENTS**

*The following tables are for reference purposes only.* For applicable rules see pars. C4550 through C4605. See par. C4554-A1c for meal allowances when JTF operations are involved.

<b>Quick Reference - Per Diem Entitlements</b>						
TDY Travel of More Than 24 Hours						
<b>(1) Day of Departure from PDS</b>		<b>Abbreviation used:</b> Govt. = Government    GMR = Government meal rate				
<b>Footnotes:</b> See table # 4		NTE = Not to exceed    PMR = Proportional meal rate				
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e</b>	<b>f</b>
	<b>Arrived at TDY location (not on U.S. installation) on same day as departed PDS.</b>	<b>Arrived at TDY location (on U.S. Installation) on same day as departed PDS. Traveler occupied Govt. quarters.</b>	<b>Arrived at TDY location (on U.S. Installation - Govt. quarters available) on same day as departed PDS. Traveler elected not to occupy available Govt. quarters.</b>	<b>Traveled overnight – no lodging required.</b>	<b>Overnight lodging required at a stopover en route to TDY.</b>	<b>Arrived at a long-term TDY or training location on same day as departed PDS.</b>
<b>Per Diem for Day of Departure from PDS <sup>6/</sup></b>	75% of M&IE Rate for TDY Locality <sup>1/</sup> plus lodging cost NTE maximum lodging prescribed for TDY locality. <sup>2/, 5/</sup>	75% of M&IE rate for TDY locality <sup>1/</sup> plus cost of Govt. quarters NTE maximum lodging prescribed for TDY locality.	75% of M&IE rate for TDY locality <sup>1/</sup> plus cost of lodgings occupied NTE maximum lodging amount prescribed for TDY locality. <sup>8/</sup>	75% of M&IE Rate for destination TDY Locality <sup>1/</sup> for day of departure.	75% of M&IE rate for en route stopover locality plus lodging cost NTE maximum lodging amount prescribed for stopover locality. <sup>2/, 5/</sup>	75% of M&IE rate for long-term TDY/training location plus cost of lodging NTE rate prescribed for that location. (The fixed reduced or 55% rate authorized for long-term TDY/training does not apply on day of travel to that location.)

<b>(2) Whole Days of Travel in CONUS</b>						
<b>Footnotes:</b> See table # 4			<b>Abbreviations used:</b> Govt = Government GMR = Government meal rate NTE = Not to exceed PMR = Proportional meal rate			
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e</b>	<b>f</b>
	<b>Traveled overnight &amp; arrived at a CONUS TDY location (not on U.S. installation) on day after departing PDS.</b>	<b>Traveled overnight &amp; arrived at CONUS TDY locality (on U.S. installation) on day after departing PDS. Traveler occupied Govt. quarters.</b>	<b>Each whole day at CONUS TDY locality (not on U.S. installation).</b>	<b>Each whole day at a CONUS TDY locality (on U.S. installation) when traveler occupies Govt. quarters.</b>	<b>Each whole day at a CONUS TDY locality (on U.S. installation) when traveler elects not to occupy available Govt. quarters.</b>	<b>Each whole day at a CONUS long-term TDY or Training location where the employee is authorized a fixed per diem at a reduced rate or 55% rate.</b>
<b>Per Diem for Whole Days of Travel <sup>6/</sup></b>	M&IE applicable to CONUS TDY locality (when three meals are other than Govt. mess or deductible meals) plus cost of lodging NTE maximum rate prescribed for TDY locality <sup>2/</sup> .	M&IE plus cost of Govt. quarters. (M&IE may be at (1) The rate prescribed for the TDY locality, if 3 meals are other than Govt. mess or deductible meals, (2) Standard GMR plus \$2, if all three meals are consumed in a Govt. mess, (3) PMR plus \$2 if at least one, but not all three, meals are consumed in a Govt. mess, (4) PMR plus \$2 if one or two deductible meals are provided <sup>7/</sup> , or (5) see par. C4554-D when field duty is involved and par. C4554-A3 when schoolhouse training is involved) (see JTR, par. C4554-A for determination of M&IE rate)).	M&IE applicable to CONUS TDY locality (when 3 meals are other than Govt. mess or deductible meals) plus cost of lodging NTE maximum rate prescribed for TDY locality <sup>2/</sup> (If one or two deductible meals are provided, M&IE is PMR plus \$2 (see JTR, par. C4554-B)).	M&IE plus cost of Govt. quarters. (M&IE may be at (1) rate prescribed for TDY locality, if 3 meals are other than Govt. mess or deductible meals, (2) Standard GMR plus \$2, if all three meals are consumed in a Govt. mess, (3) PMR plus \$2 if at least one, but not all three, meals are consumed in a Govt. mess, (4) PMR plus \$2 if one or two deductible meals are provided <sup>7/</sup> , or (5) see par. C4554-D when field duty is involved and par. C4554-A3 when schoolhouse training is involved) (see JTR, par. C4554-A for determination of M&IE rate)).	M&IE plus cost of occupied lodging NTE maximum rate prescribed for TDY locality <sup>8/</sup> . (M&IE may be at (1) The rate prescribed for the TDY locality, if 3 meals are other than Govt. mess or Deductible meals, (2) Standard GMR plus \$2, if all three meals are consumed in a Govt. mess, (3) PMR plus \$2 if at least one, but not all three, meals are consumed in a Govt. mess, (4) PMR rate plus \$2 if one or two deductible meals are provided <sup>7/</sup> , or (5) see par. C4554-D when field duty is involved and par. C4554-A3 when schoolhouse training is involved) (see JTR, par. C4554-A for determination of M&IE rate)).	Per diem at the authorized fixed reduced or 55% rate without itemization or receipts for meals, lodgings or incidental expenses.. <sup>2/ 6/8/</sup>

<b>(3) Whole Days of Travel – OCONUS</b>			Abbreviations used: Govt. = Government GMR = Government meal rate			
Footnotes: See table # 4			NTE = Not to exceed PMR = Proportional meal rate			
	a	b	c	d	e	f
	Traveled overnight & arrived at an OCONUS TDY location (not on U.S. installation) on day after departing PDS.	Traveled overnight & arrived at OCONUS TDY locality (on U.S. installation) on day after departing PDS. Traveler occupied Govt. quarters.	Each whole day at OCONUS TDY locality (not on U.S. installation).	Each whole day at an OCONUS TDY locality (on U.S. installation). Traveler occupied Govt. quarters.	Each whole day at an OCONUS TDY locality (on U.S. installation) when traveler elects not to occupy available Govt. quarters.	Each whole day at an OCONUS long-term TDY or training location where the employee is authorized a fixed per diem at a reduced rate or 55% rate.
<b>Per Diem for Whole Days of Travel <sup>6/</sup></b>	M&IE <sup>4/</sup> applicable to OCONUS TDY locality ( if 3 meals are other than Govt. mess or deductible meals) plus cost of lodging <sup>5/</sup> NTE maximum rate prescribed for TDY locality.	M&IE plus cost of Govt. quarters (M&IE may be at (1) The meal rate prescribed for the TDY locality plus \$3.50, if 3 meals are other than Govt. mess or Deductible meals, (2) Standard GMR plus \$3.50 <sup>3/</sup> , if all three meals are consumed in a Govt. mess, (3) PMR plus \$3.50 <sup>3/</sup> , if at least one, but not all three, meals are consumed in a Govt. mess, (4) PMR plus \$3.50 <sup>3/</sup> if one or two deductible meals are provided <sup>7/</sup> , or (5) see par. C4554-D when field duty is involved and par. C4554-A3 when schoolhouse training is involved) (see JTR, par. C4554-A for determination of M&IE rate)).	M&IE <sup>4/</sup> applicable to OCONUS TDY locality (when 3 meals are other than Govt. mess or deductible meals) plus cost of lodging <sup>5/</sup> NTE maximum rate prescribed for TDY locality.	M&IE plus cost of Govt. quarters (M&IE may be at (1) meal rate prescribed for TDY locality plus \$3.50, if 3 meals are other than Govt. mess or deductible meals, (2) Standard GMR plus \$3.50 <sup>3/</sup> , if all three meals are consumed in a Govt. mess, (3) PMR plus \$3.50 <sup>3/</sup> , if at least one, but not all three, meals are consumed in a Govt. mess, (4) PMR plus \$3.50 <sup>3/</sup> if one or two deductible meals are provided <sup>7/</sup> , or (5) see par. C4554-D when field duty is involved and par. C4554-A3 when schoolhouse training is involved) (see JTR, par. C4554-A for determination of M&IE rate)).	M&IE plus cost of occupied lodging NTE maximum rate prescribed for TDY locality. <sup>5/8/</sup> (M&IE may be at (1) The meal rate prescribed for the TDY locality plus \$3.50, if 3 meals are other than Govt. mess or deductible meals, (2) Standard GMR plus \$3.50 <sup>3/</sup> , if all three meals are consumed in a Govt. mess, (3) PMR plus \$3.50 <sup>3/</sup> , if at least one, but not all three, meals are consumed in a Govt. mess, (4) PMR plus \$3.50 <sup>3/</sup> if one or two deductible meals are provided <sup>7/</sup> , or (5) see par. C4554-D when field duty is involved and par. C4554-A3 when schoolhouse training is involved) (see JTR, par. C4554-A for determination of M&IE rate)).	Per diem at the authorized fixed reduced or 55% rate without itemization or receipts for meals, lodgings or incidental expenses. <sup>5/ 6/8/</sup>

<b>(4) Day(s) of Return to PDS</b>		<b>Abbreviations used:</b> Govt. = Government GMR = Government meal rate NTE = Not to exceed PMR = Proportional meal rate			
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e</b>
	<b>Arrived at PDS on same day as departed TDY location.</b>	<b>Traveled overnight (no lodging required) &amp; arrived at PDS on day after departing TDY location.</b>	<b>On day of departure from TDY overnight lodging was required at a stopover en route to the PDS.</b>	<b>On day travel ended lodging was required en route to the PDS.</b>	<b>Arrived at PDS on same day as departed long-term TDY/training location where fixed reduced/55% per diem was authorized.</b>
<b>Per Diem for Day of Return to PDS <sup>6/</sup></b>	75% of M&IE rate for last TDY locality. <sup>1/</sup>	For day of departure from TDY location M&IE at the rate for the last TDY locality. Day of arrival at PDS 75% of the M&IE rate for the last TDY locality. <sup>1/</sup>	For day of departure from TDY: M&IE plus lodging <sup>2/, 5/</sup> cost NTE rate for stopover locality. For day of arrival at PDS: 75% of M&IE rate for stopover locality. <sup>1/</sup>	<b>75% of the M&amp;IE rate plus cost of lodging based on the locality rate where lodging was obtained if authorized/</b> approved by the authorizing/order-issuing official (see par. C4553-D2c(4)).	75% of the M&IE rate for the TDY/training locality. (The fixed reduced/55% rate does not apply on day of return to the PDS.)
<p><b>*Footnotes</b></p> <p>1/ GMRs/PMRs and the \$3.50 incidental rate do not apply on day of departure from or return to PDS.</p> <p>2/ Lodging tax <i>is</i> separately reimbursed for lodging in CONUS because an amount is not included in the applicable CONUS maximum lodging amount for taxes.</p> <p>3/ The authorizing/order-issuing official can determine that \$3.50 is not adequate on a U.S. installation and authorize/approve the incidental expense rate for the TDY locality prescribed on <a href="http://www.dtic.mil/perdiem/opdrform.html">http://www.dtic.mil/perdiem/opdrform.html</a>. Payment of the incidental expense rate for the TDY locality must be stated in the travel orders.</p> <p>4/ For OCONUS travel the authorizing/order-issuing official can determine that an incidental expense (IE) allowance of \$3.50, in lieu of the IE prescribed for the TDY locality, is adequate for anticipated expenses when the traveler is not lodged on a U.S. installation. The OCONUS incidental expense of \$3.50 may be authorized and must be stated in the orders.</p> <p>5/ Lodging tax <i>is not</i> separately reimbursable for lodging OCONUS because an amount is included in the applicable OCONUS maximum lodging amount for taxes.</p> <p>6/ Cost of laundry/dry-cleaning and pressing of clothing when travel is <i>within CONUS is reimbursable</i> under the conditions in par. C4553-C2. Cost of laundry/dry-cleaning &amp; pressing of clothing <i>is not</i> separately reimbursable when travel is <i>OCONUS</i> because an amount is provided in the OCONUS per diem incidental expense (IE) for laundry.</p> <p>7/ On any day that 3 deductible meals are provided without cost to traveler, no reimbursement is allowed for meals.</p> <p>8/ When a per diem rate based on the cost of available Government quarters is authorized in the traveler's order, the per diem authorized in the order applies beginning on the day after arrival at the TDY location and ends on the day before departing the TDY location.</p>					

**CHAPTER 14**  
**REAL ESTATE TRANSACTION AND UNEXPIRED LEASE EXPENSE**  
**ALLOWANCES (FTR PART 302-6)**

<u>Paragraph</u>	<u>Contents</u>
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<b>C14001</b>	<b>Exclusions</b>
<b>C14002</b>	<b>Allowable Expenses for Sale or Purchase of Residence</b> <ul style="list-style-type: none"><li>A. Reimbursable Expense</li><li>B. Reimbursement Limit</li></ul>
<b>C14003</b>	<b>Reimbursement for Residence Sale or Purchase Closing Costs</b> <ul style="list-style-type: none"><li>A. Application for Reimbursement of Expenses</li><li>B. Claim Submission</li><li>C. Review and Approval of Reasonable Charges</li><li>D. Payment Approval</li><li>E. Privacy Act Statement</li></ul>
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- S. Interest on Loans, Points, and Mortgage Discounts
- T. Property Taxes
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- V. Finance Charges
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- Y. Overall Limitations
- Z. Settlement of an Unexpired Lease
- AA. Exclusions

## CHAPTER 14

### REAL ESTATE TRANSACTION AND UNEXPIRED LEASE

#### EXPENSE ALLOWANCES

##### \*C14000 GENERAL

*Effective 1 April 1999*

*For guidance on the Lease Penalty Expense portion of the Foreign Transfer Allowance refer to Section 240 of the Department of State Standardized Regulations (DSSR) as stated in par. C1004.*

A. Conditions. An eligible employee is authorized reimbursement for certain expenses incurred in connection with:

1. the sale of a residence at the old PDS; and
2. the purchase (including construction) of a residence at the new PDS; or
3. the settlement of an unexpired lease involving the residence or a lot on which a mobile home used as a residence was located at the old PDS;

after the employee has signed the required transportation agreement, and:

1. a PCS is authorized/approved and, except as provided in par. C14000-C, the old and new PDSs are located in CONUS or in non-foreign OCONUS areas;
2. the dwelling at the old PDS is the employee's actual residence at the time first informed by appropriate authority that transfer to a new PDS was definite;
3. the settlement dates for the sale (or lease termination) and purchase are within the time limitation prescribed in par. C14000-B;
4. the residence (which may be a mobile home and/or the lot on which that mobile home is located or is to be located) is the one from which the employee regularly commutes to and from work. ***NOTE: If the PDS is in a remote area where adequate family housing is not available within reasonable commuting distance, a residence includes the dwelling where the employee's dependents reside or will reside, but only if such residence reasonably relates to the PDS as determined by the travel-approving official concerned.***

***NOTE: See par. C1057 to authorize an extension on the time limitation on residence transactions.***

B. Time Limit for Residence or Lease Termination Transactions. Except as provided herein, settlement for the sale, purchase, or lease termination transactions must be not later than 2 years after the date the employee reports for duty at the new PDS. Effective 19 Feb 1988 for employees eligible under par. C14000-C, the new PDS is the PDS to which the employee reports for duty when reassigned or transferred from a foreign area. The 2-year period begins the day after the employee reports for duty and ends on the second anniversary of the reporting date. (For example, if an employee reported for duty on 20 October 1992, settlement must be no later than 20 October 1994.) Upon an employee's written request, the 2-year period may be extended by the commanding officer (or designee) of the activity bearing the cost for up to an additional 1 year. The employee's written request should be submitted to the appropriate authority as soon as the employee becomes aware of the need for an extension within the initial 2-year period. A request, submitted later than 30 calendar days after the expiration date, shall not be acted upon unless this 30-day period is specifically extended by the commanding officer of the activity bearing the cost. An extension must be based on a determination that extenuating circumstances have prevented the employee from completing the sale and purchase or lease termination transactions within the initial 2-year period and that the transactions are reasonably related to the PCS. (For an

employee who reported on 20 October 1992 and is granted an extension to the 2-year period, settlement may be no later than 20 October 1995. Costs for transactions completed after the 3-year period may not be reimbursed (B-191018, December 26, 1978)). This paragraph is effective for employees whose effective date of transfer (see Appendix A) is on or after 1 October 1982.

***NOTE: There is no authority to waive the 3 year time limitation under any circumstances. The time limitation is imposed in § 302-6.1 (e) in the Federal Travel Regulation (FTR), which has the force and effect of law (B-245281, February 20, 1992).***

C. Transfer from a Foreign Area to a CONUS or Non-foreign OCONUS Area

1. Definitions. The following definitions apply for the purposes of this subparagraph:
  - a. Former CONUS or Non-foreign OCONUS Area PDS. The PDS, not in a foreign area, from which the employee was transferred when assigned to a foreign area PDS.
  - b. Foreign Area. See definition in Appendix A.
2. Applicability. An employee who has completed an agreed upon tour of duty in a foreign area and, instead of being returned to the former CONUS or non-foreign OCONUS area PDS, is reassigned/transferred in the Government's interest to a CONUS or non-foreign OCONUS area PDS other than the one from which transferred when assigned to the foreign PDS is authorized reimbursement under this Chapter. The distance between the former and new CONUS or non-foreign OCONUS PDSs must meet the distance criteria specified in par. C4108 for change of station within the same city or area.

***NOTE: The following employees are not eligible for real estate allowances when transferred from a foreign area PDS to a PDS in CONUS or a non-foreign OCONUS area. This is because they were not initially transferred from a PDS in CONUS or a non-foreign OCONUS area to the foreign area PDS as a civilian employee:***

- (a) a locally hired employee described in par. C4002-B2a(1) (former member of U.S. armed forces);
- (b) a locally hired employee described in par. C4002-B2a(4) (employee who accompanied or followed the spouse to the OCONUS area); and
- (c) an employee hired in CONUS or a non-foreign OCONUS area for assignment to a first PDS and the PDS is in a foreign area.

3. Reimbursable Expenses. Expenses incurred incident to the following transactions are reimbursable:
  - a. residence sale (or the settlement of an unexpired lease) at the PDS from which the employee was transferred when assigned to a foreign area PDS; and/or
  - b. residence purchase at the new PDS.

It is not necessary for an employee to be reimbursed the expenses in par. C14000-C3a to be eligible for reimbursement for expenses in par. C14000-C3b above.

4. Limitations. Expenses incident to a sale (or settlement of an unexpired lease) or purchase transaction that occurs prior to the employee being officially notified (ordinarily in the form of PCS orders) that instead of returning to the former CONUS or non-foreign OCONUS area PDS, reassignment/transfer is to be to a different CONUS or non-foreign OCONUS area PDS may not be reimbursed.
5. Service Agreement Required. A signed service agreement as prescribed in par. C4103 is required for reimbursement of residence transaction expenses authorized under this paragraph.

**D. Sale of Residence in Anticipation of Transfer**

\*1. Following Announcement of Base Closure. An employee is authorized reimbursement for real estate expenses incurred before, and in anticipation of, a transfer if a clearly evident administrative intent exists, at the time the expenses are incurred, to transfer the employee (58 Comp. Gen. 208 (1979)). The announcement of a base closure, accompanied by an offer to assist in finding new positions for affected employees, is a clearly evident intent to transfer those employees (B-249451, January 7, 1993). Registering an employee in Priority Placement Program (PPP) constitutes an offer to assist in finding a new position. An employee, registered in the PPP or other placement program, who sells a residence in anticipation of a PCS, is authorized reimbursement for residence sale expenses when transferred to a new PDS, if otherwise eligible under this Chapter. ***Employees should be cautioned that they are eligible for real estate expenses reimbursement only if subsequently employed in a position that involves a PCS.*** If the PCS is to a foreign location, reimbursement for the expenses may be made only after the employee completes a tour of duty at the foreign PDS and subsequently is transferred to a different CONUS or non-foreign OCONUS area location as indicated in par. C14000-C.

2. Employee Officially Notified of Return to a Different CONUS or Non-foreign OCONUS Area PDS. An employee who, incident to a PCS to a foreign area from a PDS in CONUS or a non-foreign OCONUS area, is officially notified that return is to a different CONUS or non-foreign OCONUS area PDS, may sell the residence at the former CONUS or non-foreign OCONUS area PDS and be reimbursed real estate expenses under this Chapter, if otherwise eligible, upon completion of a tour of duty in the foreign area and subsequent transfer to a different CONUS or non-foreign OCONUS area PDS. Reimbursement shall not be allowed for any real estate transaction that occurs prior to official notification that the employee's return would be to a PDS other than the one from which transferred to the foreign PDS. Reimbursement may not be made until the employee is transferred back to a PDS in CONUS or a non-foreign OCONUS area. Reimbursement may not be made incident to the transfer to the foreign PDS, even though the employee officially is notified at that time that return will not be to the same PDS after the completion of the foreign assignment. A travel order ordinarily constitutes official notification (72 Comp. Gen. 130 (1993)).

**E. General**

1. Title Requirements. The title to the residence or dwelling at the old or new PDS, or the interest in a cooperatively owned dwelling or in an unexpired lease, must be in the name of the employee alone, jointly in the names of the employee and one or more dependent(s), or solely in the name of one or more dependent(s).

2. Title Interest Must Have Been Acquired Prior to Notification of Transfer. At the old PDS, the employee's property interest must have been acquired prior to the date the employee first was notified officially of transfer to the new PDS. In the case of an employee covered by par. C14000-C, the employee's interest must have been acquired prior to the date the employee was first notified officially of transfer to the foreign area.

a. Legal Title Interest. Except as provided in par. C14000-E2b, title to the residence is determined by the name of the party (or parties) on the title document (e.g., the deed).

b. Equitable Title Interest. An employee, and/or a dependent(s), in a situation described in pars. C14000-E2b(1) through C14000-E2b(5) is deemed to have title to the residence whether or not named on the title document.

(1) Title Held In Trust. The property is held in trust and:

(a) the property is the employee's residence as described in par. C14000-A4;

(b) the employee and/or dependent(s) are the only beneficiary(ies) of the trust;

(c) the employee and/or dependent(s) retain the right to distribute the property for life;

- (d) the employee and/or dependent(s) retain the right to manage the property;
  - (e) the employee and/or dependent(s) are the only grantor/settler of the trust, or retain the right to direct distribution of the property upon dissolution of the trust or death; and
  - (f) the employee provides the DoD component concerned with a copy of the trust document.
- (2) Title Held by Financial Institution. The title is held in the name of a financial institution and;
- (a) the property is the employee's residence as described in par. C14000-A4;
  - (b) the employee and/or a dependent(s) executed a financing agreement (e.g., mortgage) with the financial institution;
  - (c) state or local law requires that lending parties take title to perfect (i.e., protect) a security interest in the property, or the financial institution requires that it take possession of title as a condition of the financing agreement; and
  - (d) the employee provides the DoD component concerned with a copy of the financing document.

The DoD component concerned may also require that the employee provide proof of state or local laws governing secured credit.

- (3) Title Includes an Accommodation Party or Parties. (An accommodation party is an individual who signs an employee's financing agreement (e.g., a mortgage) to lend a name (i.e., credit) to the arrangement.) The title is held both in the names of: the employee singularly, or the employee and one or more dependents jointly; or one or more dependents, and an individual (accommodation party) who is not a dependent and:
- (a) the property is the employee's residence as described in par. C14000-A4;
  - (b) the employee and/or a dependent(s) has the right to use the property and to direct conveyance of the property;
  - (c) the lender requires signature of the accommodation party on the finance document;
  - (d) the employee and/or dependent(s) is liable for payments under the financing arrangement (e.g., mortgage);
  - (e) the accommodation party's name is on the title;
  - (f) the accommodation party does not have a financial interest in the property unless the employee and/or dependent(s) defaults on the financing arrangement; and
  - (g) the employee provides the DoD component concerned with acceptable documentation of the accommodation. The documentation may include a copy of the financing document and/or a written statement from the employee certifying that the condition in pars. C14000-E2b(3)(a) through C14000-E2b(3)(f) apply. The documentation also may include a written statement from the accommodation party certifying no financial interest in the property and any other documentation required by the DoD component concerned.
- (4) Title Held by Property Seller. The title is held in the name of the property seller and:
- (a) the property is the employee's residence as described in par. C14000-A4;

- (b) the employee and/or dependent(s) have the right to use the property and to direct conveyance of the property;
  - (c) the employee and/or dependent(s) signed a financing agreement (e.g., land contract) with the property seller providing for fixed periodic payments and transfer of title to the employee and/or dependent(s) upon completion of the payment schedule; and
  - (d) the employee provides the DoD component concerned with a copy of the financing agreement.
- (5) Other Equitable Title Situations. The title is held both in the names of the employee singularly, or the employee and one or more dependent(s) jointly, or one or more dependents; and an individual who is not a dependent; and:

**PART B: PROPERTY MANAGEMENT (PM) SERVICES****C15050 GENERAL**

A. When PM Services may be Authorized. A DoD component may grant use of PM services when it determines that the PCS is in the Government's interest. Payment for PM services is to assist an employee in offsetting costs associated with retaining a residence at the old PDS. Payment for PM services may be authorized when an employee:

1. transfers in the Government's interest to a PDS in a foreign area;
2. is assigned to a foreign PDS, is transferred back to a U.S. or non-foreign area PDS different than the one from which the employee left when transferred to a foreign area, and is eligible to sell a residence at Government expense;
3. transfers within the United States (including to/from/between non-foreign areas) and is eligible to sell a residence at Government expense;
4. is authorized TCS (see par. C4111); or
5. signs a tour renewal agreement with an effective date on/after 24 October 1997.

***\*NOTE: In pars. C15050-A2 and C15050-A3 above, PM services are in lieu of the sale of the employee's residence at Government Expense.***

\*B. Obtaining PM Service. PM services may be:

1. obtained under the DoD National Relocation Program contract (see <http://www.nab.usace.army.mil/whatwedo/realty2.htm>), or
2. self-procured rental agency services by the employee with reimbursement up to 10% of monthly rent.

C. Definitions

1. PM Services. PM services help an employee manage a residence at the old PDS as a rental property. The services include:
  - a. obtaining a tenant;
  - b. negotiating the lease;
  - c. inspecting the property regularly;
  - d. managing repairs and maintenance;
  - e. enforcing lease terms;
  - f. collecting the rent;
  - g. paying the mortgage and other carrying expenses from rental proceeds and/or the employee's escrow funds;
  - h. accounting for the transactions and providing periodic reports to the employee; and
  - i. similar services.

2. Foreign Area. See Appendix A.
3. Non-Foreign Area. See Appendix A.
4. United States. See Appendix A.

D. Income Tax Consequences of PM Services. An employee is taxed on the amount of property management service expenses the Government pays a relocation service company. The DoD component also must pay the employee a relocation income tax (RIT) allowance for the additional Federal, State and local income taxes incurred on property management service expenses it pays to the relocation company for service to the employee. The employee should be advised to consult with a tax advisor to determine the tax consequences of these payments and on maintaining the residence as a rental property.

E. Ineligible Employees. Employees ineligible for payment for PM services are:

1. new appointees;
2. employees assigned under the Government Employees Training Act (5 U.S.C. §4109); and
3. employees transferring entirely within a foreign area (except during a TCS (see par. C4111)). ***NOTE: Relocations entirely outside the U.S. (including non-foreign areas) do not affect previously authorized PM services as long as the employee continues to meet the requirements of par. C15051.***

#### **C15051 PAYMENT FOR PM SERVICES FOR EMPLOYEES TRANSFERRED TO A PDS IN A FOREIGN AREA**

A. General. Components, through the Secretarial Process, may authorize payment for PM services on behalf of an employee when:

1. a transfer to a PDS in a foreign area is in the Government's interest;
2. the employee and/or a member(s) of the employee's immediate family hold title to a residence that the employee would be eligible to sell at Government expense under pars. C14000 or C15000 if transferred to or within the U.S.; and
3. the employee signs a service agreement.

***NOTE: Payment for PM services may be authorized only on a residence at an employee's last U.S. PDS from which the employee transferred to a foreign area PDS.***

B. Duration of Payment for PM Services. Payment for PM services may be made from the time an employee transfers to a PDS in a foreign area until one of the following occurs:

1. the employee transfers back to an official station in the U.S.;
2. the employee completes the tour of duty in a service agreement at the PDS and remains there, but does not sign a new service agreement (see ***NOTE***); or
3. the employee separates from Government service.

***NOTE: To ensure that payment for PM services continues after completing a tour of duty in a service agreement, an employee must sign a new service agreement that includes, at the command's discretion, PM services continuation.***

**C15052 PAYMENT FOR PM SERVICES FOR EMPLOYEES TRANSFERRED TO A PDS IN THE U.S.**

A. When PM Services may be Authorized. PM services may be authorized only for a residence at the old U.S. or non-foreign area PDS. The authorizing/order-issuing official may authorize PM services when an employee is transferred

1. back to a different U.S. (including non-foreign area) PDS than the one from which the employee transferred to a foreign area PDS; or
2. within the U.S. (including non-foreign areas)

only if:

1. the employee's transfer is in the Government's interest;
2. the employee and/or a member(s) of the employee's immediate family hold title to a residence that the employee is eligible to sell at Government expense under par. C14000 or C15000;
3. PM services are more advantageous and cost effective for the Government than sale of the employee's residence; and
4. the employee has signed a service agreement incident to the transfer to the U.S. (or non-foreign area) PDS.

B. Option to Accept PM Service in Lieu of Residence Sale. When PM services under this paragraph are offered, the employee may elect to accept or decline such services in lieu of selling the residence at Government expense.

C. Repayment of PM Expenses. An employee is not required to repay PM expenses paid by the Government for a residence in the U.S. (or non-foreign area) while the employee was assigned at a PDS in a foreign area if the employee elects to sell a U.S. (or non-foreign area) residence at Government expense when transferred from a foreign area PDS to a U.S. (or non-foreign area) PDS different than the one from which transferred to the foreign area PDS.

D. Residence Sale After Electing PM Services. An employee, who is offered and elects PM services under this paragraph, may later elect to sell the residence at Government expense within the applicable time limitation in Chapter 14. Payment for the sale of the residence at Government expense may not exceed the maximum amount prescribed in par. C14002-B1, for sale of a residence, less the amount paid for property management services. If the amount paid for property management services equals or exceeds the maximum amount in par. C14002-B1, no reimbursement is allowed for sale of the residence.

E. Payment Duration for PM Services. Payment for PM services under this paragraph must not exceed 2 years from the effective date of the employee's transfer. For transfers within the U.S., an extension of up to one year, under the conditions in par. C14000-B, may be allowed.

**C15053 PAYMENT FOR PM SERVICES FOR EMPLOYEES AUTHORIZED A TCS**

A. General. An employee authorized a TCS under par. C4111, is entitled to PM services for the residence at the previous official station when the employee and/or a member of the employee's immediate family holds title to the residence.

B. Duration of Payment for PM Services. Entitlement to payment for PM services is from the time the employee transfers to the temporary official station until one of the following occurs:

1. the employee transfers back to the permanent official station;
2. the employee separates from the Government service;

3. the temporary official station becomes the PDS; or
4. the end of the 30<sup>th</sup> month.

C. Sale of Residence Incident to Temporary Official Station Becoming Permanent. An employee, authorized real estate expenses for the sale of residence because the temporary official station becomes permanent, is required to repay PM fees paid under this paragraph after the temporary official station becomes the employee's PDS.

from the employee's gross income. Under section 132 of the IRC, reimbursements of or payments for moving expenses are excludible from an employee's gross income for Federal income and employment tax purposes if the reimbursements are "qualified moving expense reimbursements." For this purpose, a qualified moving expense reimbursement is a reimbursement for or payment of moving expenses which are deductible under IRC section 217 if paid directly by the employee (see pars. C16002-D7 and C16004-A through C16004-H below.) Qualified moving expense reimbursements paid directly to the employee are reported in Block 13 of the employee's Form W-2 and are identified as an excludible "Code P" payment. Qualified moving expense reimbursements paid to a third party on behalf of an employee (e.g., to a moving company) are not reported on Form W-2. Any non-qualified moving expense reimbursements will be reported in block 1 of the Employee's Form W-2 as "Wages, Tips, or other Compensation." To the extent they constitute non-qualified moving expense reimbursements, the expenses or allowances listed in pars. C16004-A through C16004-H below constitute "covered taxable reimbursements" and are covered by the RIT allowance:

A. En route Travel. Travel expenses, including per diem and meals, that are not included in the categories of deductible moving expenses, under par. C16002-D7, above. Unless DoD knows of specific facts that indicate the employee will not satisfy the time and distance tests of IRC section 217 (see par. 16002-D7), DoD can reimburse an employee for lodging expenses incurred traveling from the old PDS to the new PDS and for those expenses incurred on the day the old residence is vacated and the day of arrival at their new residence and can treat the reimbursements as "qualified moving expense reimbursements." Reimbursements for meals always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income.

B. HHG Shipment. HHG transportation expenses between the PDSs are not included in the categories of deductible moving expenses, under par. C16002-D7, above. Unless DoD knows of specific facts that indicate the employee does not satisfy the time and distance tests of IRC section 217 (see par. 16002-D7), DoD can either reimburse its employees for expenses incurred in shipping HHGs from one PDS to another or can contract to have this service provided to its employees as "qualified moving expense reimbursements."

C. Mobile Home Movement. Reimbursement for the expense of moving a mobile home for use as a residence by the employee when movement is authorized instead of shipment and temporary storage of HHG. See Chapter 10. Reimbursements for shipment of a mobile home always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income.

D. House-Hunting Trip. Reimbursement for the travel (including per diem) and transportation expenses of an employee and spouse for one round trip to the new PDS to locate a permanent residence or quarters is authorized. See par. C4107. Reimbursements for these expenses always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income."

E. Temporary Quarters. Reimbursement is authorized for the employee's and immediate family's subsistence expenses during temporary quarters occupancy at the new PDS. See Chapter 13. Reimbursements for these expenses constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income. ***NOTE: Do not include the Foreign Transfer Allowance (FTA), Predeparture Subsistence Expense Portion in gross income for Federal income tax purposes (See DSSR 054 available at: <http://www.state.gov/www/perdiems/dssr/regs072.html#054>).***

F. Real Estate Expenses. Allowable expense for residence sale (or settlement expenses of an unexpired lease) at the old PDS and for residence purchase at the new PDS for which reimbursement is received by an employee. See Chapter 14. Reimbursements for these expenses always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income."

G. Miscellaneous Expense Allowance. An allowance to defray expenses associated with discontinuing a residence at the old PDS and establishing a residence at the new PDS in connection with an authorized/approved PCS. See Chapter 9. Examples of reimbursable costs are the costs of disconnecting/connecting appliances, equipment, and utilities involved in relocation. Since the cost of connecting or disconnecting utilities, required because the employee is moving HHG, appliances or personal effects, is a deductible moving expense, as long as it is reasonable to believe that the employee will satisfy the time/distance tests of IRC section 217, the total amount of reimbursement for these expenses constitutes "qualified moving expense reimbursements" and are not included in the employee's gross income." Reimbursements from the miscellaneous expense allowance for all other expenses always constitute "non-qualified moving expense reimbursements" and are included in the employee's gross income.

\*H. Relocation Services. DoD components contract with private firms and may offer certain relocation services to employees. See Chapter 15. Examples are:

1. Home sale programs.
2. Home finding assistance.
3. Home marketing assistance.
4. Spouse employment assistance.
5. Property management services (whether self-procured rental agency services or obtained under the DoD National Relocation Program).
6. Mortgage finding assistance.

The full amount paid for, or the fair market value of, relocation services provided in-kind to an employee may constitute "non-qualified moving expense reimbursements" and may be included in the employee's gross income. Affected employees should check with their servicing finance offices and/or with a tax professional.

***NOTE:*** See the reference shown for each allowance listed in pars. C16004-A through C16004-H above. See IRC section 217 for moving expenses.

#### **C16005 COVERAGE EXCLUSIONS**

This Chapter is not applicable to:

1. any tax liability resulting from reimbursed expenses for NTS of HHG;
2. any tax liability resulting from an excess of reimbursed amounts over the actual expenses paid or incurred. For instance, if an employee's reimbursement for HHG movement is based on the commuted rate schedule and the actual moving expenses are less than the reimbursement, the tax liability resulting from the difference is not covered by the RIT allowance. See par. C16008-C;
3. any tax liability resulting from the payment of recruitment, retention, or relocation bonuses authorized by OPM pursuant to 5 U.S.C. §5753 and §5754, or any other provisions which allow relocation payments that are not reimbursements for travel, transportation, and other expenses incurred in relocation.
4. any employment taxes (e.g., FICA and FUTA taxes).

#### **C16006 GENERAL PROCEDURES**

A. General. This paragraph prescribes RIT allowance computation and payment procedures and DoD component and employee responsibilities. This paragraph does not require changes to internal fiscal procedures established by individual DoD components pursuant to IRS regulations, or the Treasury Fiscal Requirements Manual, provided that the intent of the statute authorizing the RIT allowance and this regulation are met by the DoD components' fiscal procedures.

B. Gross Income Inclusions. The total amount reimbursed or paid to, or on behalf of, an employee for travel, transportation and other relocation expenses which are not deductible under section 217 of the IRC is includable in the employee's gross income as compensation pursuant to section 82 and 132(g) of the IRC and certain State or Local Government tax codes. Some reimbursed moving expenses may be deducted as an adjustment to gross income by an employee as moving expense deductions, subject to certain limitations prescribed by the IRS or pertinent State or local tax authorities. Reimbursements of and payment for moving expenses that qualify for the moving expense deduction must not be included in gross income if the employee has not previously deducted the expenses. Rather, these items are excludible from the employee's gross income. See IRS Publication 521 entitled "Moving Expenses" and the appropriate State and local tax codes for detailed information.

C. Tax Withholding. Usually, if an employee is reimbursed for nondeductible moving expenses, the reimbursement amount is subject to withholding of Federal income and employment taxes in accordance with IRS regulations at the time of reimbursement. See the Treasury Fiscal Requirements Manual for Federal Agencies for current procedures regarding deduction of an employee's withholding obligation from reimbursements and/or salary.

D. WTA Offsets Deductions. Payment of a WTA offsets deductions for the Federal income tax withholding, on moving expense reimbursements and on WTA itself, from an employee's moving expense reimbursements or from salary.

- g. digestive,
- h. genitourinary,
- i. hemic and lymphatic,
- j. skin,
- k. endocrine; or

2. any mental or psychological disorder (e.g., mental retardation, organic brain syndrome, emotional or mental illness and specific learning disabilities).

3. “Physical or mental impairment” includes such diseases and conditions as:

- a. cerebral palsy,
- b. epilepsy,
- c. muscular dystrophy,
- d. multiple sclerosis,
- e. cancer,
- f. heart disease,
- g. diabetes,
- h. mental retardation,
- i. emotional illness,
- j. orthopedic, visual, speech and hearing impairments, and
- k. similar impairments.

D. “Major life activities”: Functions such as caring for oneself, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working.

E. “Has a record of such an impairment”: the employee has a history of, or has been classified as having, a mental or physical impairment that substantially limits one or more major life activities.

F. “Is regarded as having such an impairment” means the employee has:

- 1. A physical or mental impairment that does not substantially limit major life activities but the impairment is treated by the agency as constituting such a limitation;
- 2. a physical or mental impairment that substantially limits major life activities as a result of the attitudes or others toward such an impairment; or
- 3. none of the impairments defined under “physical or mental impairment”, but is treated by the employing agency as having a substantially limiting impairment.

**EXPEDITED TRANSPORTATION MODE.** A common carrier-operated transportation service for the accelerated or protected movement of HHG between specified points.

**FAMILY.** See *DEPENDENT*.

**FEDERAL TRAVEL REGULATION.** Regulation contained in 41 Code of Federal Regulations (CFR), Chapters 300 through 304, that implements statutory requirements and Executive branch policies for travel by Federal civilian employees and others authorized to travel in the manner of civilian employees at Government expense.

**\*FIELD DUTY.** All duty serving with troops participating in maneuvers, war games, field exercises, or similar types of operations during which:

A. the individual is subsisted in a Government mess or with an organization drawing field rations, and is provided Government quarters or is quartered in accommodations normally associated with field exercises, or

***NOTE:** Everything ordinarily covered by per diem is furnished without charge, except that members are required to pay for rations at the discounted meal rate (basic meal rate.).*

B. students are participating in survival training, forage for subsistence, and improvise shelter.

***NOTE:** Individuals furnished quarters and subsistence obtained by contract are performing field duty when so declared by a competent official.*

**FOREIGN AIR CARRIER.** An air carrier that does not hold a certificate issued by the United States under 49 U.S.C. §41102.

**\*FOREIGN AREA AND FOREIGN COUNTRY.** Any area or country outside the 50 States, District of Columbia, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, and U.S. territories and possessions.

**FOREIGN SERVICE OF THE UNITED STATES.** The Foreign Service as constituted under the Foreign Service Act of 1980.

**FORMER CANAL ZONE AREA.** Areas and installations in the Republic of Panama made available to the U.S. under the Panama Canal Treaty of 1977 and related agreements as described in section 3(a) of the Panama Canal Act of 1979.

**FUND-APPROVING OFFICIAL.** One who provides the accounting data for authorized/approved travel assignments or amendments.

**GEOGRAPHICAL LOCALITY.** The contiguous political area of a single country or a related island group in the same region.

***NOTE 1:** Widely dispersed noncontiguous subdivisions of the same country are separate geographical localities. For example: the United Kingdom (including England, Wales, Scotland, and Northern Ireland) is a geographical locality and Ireland (Republic of) is a separate geographical locality; France and Germany are separate geographical localities; Portugal and the Azores are separate geographical localities; the Philippine Islands are the same geographical locality. Japan, including its separate island components, with the exception of the Ryukyu Island, is a single geographical locality. The Ryukyu Islands (including Okinawa) are a separate geographical locality. With regard to the United States, CONUS is a single geographical locality, but the states of Hawaii and Alaska, and each United States territory or possession, are separate geographical localities.*

converted for use as a residence (51 Comp. Gen. 806 (1972)), and a boat an employee uses as the place of principal residence (62 Comp. Gen. 292 (1983)), as well as all HHG and PBP&E contained in the mobile home and owned or intended for use by the employee or dependents.

**\*NON-FOREIGN OCONUS AREA.** The States of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, and U.S. territories and possessions.

**NONTEMPORARY STORAGE (NTS) OF HHG.** Long term storage of HHG in lieu of transportation. NTS includes necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, storage, and other directly related necessary services.

#### **OCONUS.**

A. Outside CONUS.

B. For permanent duty travel purposes with respect to Alaska, Hawaii, Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the territories and possessions of the United States, or foreign countries and similar geographical localities, an OCONUS place of employment outside the geographical locality in which the actual residence is located.

**OFFICIAL STATION.** See *PERMANENT DUTY STATION*.

**OPEN MESS.** A nonappropriated fund activity providing essential messing, billeting, and recreation for military personnel and their dependents.

**ORDER-ISSUING/AUTHENTICATING OFFICIAL.** See *AUTHORIZING/ORDER-ISSUING OFFICIAL*.

**OVERSEAS.** See *OCONUS*.

#### **PER DIEM ALLOWANCE.**

***NOTE 1:*** *Per diem does not include transportation and other miscellaneous travel expenses.*

The per diem allowance (also referred to as subsistence allowance) is a daily payment instead of reimbursement for actual expenses for lodging, meals and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all charges, including taxes (*except taxes on lodging in the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands - see NOTE 2 below*) and service charges where applicable for:

1. **Lodging.** Expenses for overnight sleeping facilities; (including Government quarters); baths; personal use of the room during daytime; telephone access fees; and service charges for fans, air conditioners, heaters, fires furnished in rooms when such charges are not included in the room rate, *and in foreign areas only lodging taxes (see NOTE 2 below)*. **NOTE:** *The term "lodging" does not include expenses for accommodations on airplanes, trains, buses, or ships. An accommodation furnished aboard common carriers is a transportation cost and is not covered by per diem.*

***NOTE 2:*** *The maximum amount allowed for lodging in the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands (see <http://www.dtic.mil/perdiem/pdrates.html>) does not include an amount for lodging taxes. Taxes on lodging in the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands are a separately reimbursable travel expense. The maximum amount allowed for lodging outside the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands (see <http://www.dtic.mil/perdiem/pdrates.html>) includes an amount for lodging taxes. Taxes on lodging outside the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands are not separately reimbursable.*

2. **Meals.** Expenses for breakfast, lunch, dinner, and related taxes and tips. **NOTE:** *Specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons.*

3. Incidental Expenses. Incidental expenses include:
- a. Fees and tips to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. (See par. C6552, item 4, regarding baggage-handling costs incurred as a direct result of an employee's disability.);
  - b. Transportation (i.e., bus, subway) between places of lodging or duty/business and places where meals are taken, if suitable meals cannot be obtained at the TDY site ***NOTE: If, in the opinion of the authorizing/order-issuing official, suitable meals cannot be obtained at the TDY site and reimbursement in the incidental expenses for travel to obtain suitable meals is inadequate, reimbursement may be authorized/approved under par. C2402.***;
  - c. Laundry, dry-cleaning, and/or pressing of clothing (***except when travel is within CONUS and requires at least 4 consecutive nights TDY/PCS lodging in CONUS – see NOTE 3 below***);
  - d. Telegrams and telephone calls necessary to reserve lodging accommodations;
  - e. Mailing costs associated with filing travel vouchers and payment of Government-sponsored contractor-issued travel charge card billings;
  - f. Potable water and ice (28 Comp. Gen. 627 (2 May 1949)); and
  - g. Taxes and service charges on any of the expenses in items 2 through 3f.

***NOTE 3: The cost for laundry, dry cleaning and pressing of clothing is a separately reimbursable expense in addition to per diem/AEA when travel is within CONUS and requires at least 4 consecutive nights TDY/PCS lodging in CONUS. The cost for laundry, dry cleaning and pressing of clothing is not a separately reimbursable travel expense for travel OCONUS and is included as an incidental expense within the per diem/AEA authorized/approved for travel OCONUS.***

**PER DIEM, REDUCED.** See ***REDUCED PER DIEM.***

**PERMANENT CHANGE OF STATION (PCS).** In general, the assignment, detail, or transfer of an employee to a different PDS under competent orders that do not specify the duty as temporary, provide for further assignment to a new PDS, or direct return to the old PDS.

**PERMANENT DUTY STATION (PDS).** Also called ***OFFICIAL STATION.*** The employee's or invitational traveler's permanent work assignment location. For the purpose of determining PCS travel allowances, a PDS is the building or other place (base, post, or activity) where an employee regularly reports for duty. With respect to authorization under these regulations relating to the residence and the HHG and an employee's personal effects, PDS also means the residence or other quarters from (to) which the employee regularly commutes to (and from) work, except where the PDS is in a remote area where adequate family housing is not available within reasonable daily commuting distance. In the latter situation, residence includes the dwelling where the employee's dependents reside or are to reside, but only if such residence reasonably relates to the PDS as determined by the appropriate travel-approving/directing official. For purposes other than PCS travel allowances, a PDS is defined as:

A. For employees:

1. the corporate limits of the city or town in which stationed, or ;
2. if not in an incorporated city or town the reservation, station, or established area (including established large reservation subdivisions) having definite boundaries in which the employee is stationed.

B. For invitational travelers:

1. the corporate limits of the city or town in which the home or principal business place exists, or

**\*APPENDIX C****STATUTORY AND OTHER AUTHORITIES****PART I: EXECUTIVE ORDER**

For *Executive Order 11609*, 22 July 1971:

1. see [http://www.nara.gov/fedreg/codific/cod\\_eo14.html](http://www.nara.gov/fedreg/codific/cod_eo14.html), and
2. click on '11609'.

**PART II: DEPARTMENT OF DEFENSE INSTRUCTION**

For *Department of Defense Instruction (DoDI) 1000.1*, Identity Cards Required by the Geneva Conventions:

1. see <http://www.dtic.mil/whs/directives/corres/ins1.html>,
2. select '1000.1', and
3. select a format for viewing and/or printing the Instruction.

For an edited extract of DoDI 1000.1 - Table of Military and Civilian Equivalent Grades for Prisoner of War Identification, see the table on the following pages.

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DoDI 1000.1, January 30, 1974

**\*Table of Military and Civilian Equivalent Grades for Prisoner of War Identification**

Required by Articles 43 and 60 of the Geneva Convention relative to the Treatment of Prisoners of War of August 12, 1949

Geneva Convention Category	Military Grade Group	Army	Navy Coast Guard National Oceanographic And Atmospheric Administration	Air Force	Marine Corps
1	2	3A	3B	3C	3D
V General Officers. Prisoners of War of Equivalent Rank	O-10 O-9 O-8 O-7	General Lieutenant General Major General Brigadier General	Admiral Vice Admiral Rear Admiral (upper half) Rear Admiral (lower half) Commodore	General Lieutenant General Major General Brigadier General	General Lieutenant General Major General Brigadier General
IV Majors, Lt. Colonels. Colonels, Prisoners of War of Equivalent Rank	O-6 O-5 O-4	Colonel Lt. Colonel Major	Captain Commander Lt. Commander	Colonel Lt. Colonel Major	Colonel Lt. Colonel Major
III Warrant Officers. Commissioned Officers Below Major, and Prisoners of War of Equivalent Rank	O-3 O-2 O-1  W-4 W-3 W-2 W-1	Captain 1 <sup>st</sup> Lieutenant 2 <sup>nd</sup> Lieutenant  Chief Warrant Chief Warrant Chief Warrant Warrant Officer	Lieutenant Lieutenant (J.G.) Ensign  Chief Warrant Chief Warrant Chief Warrant Warrant Officer	Captain 1 <sup>st</sup> Lieutenant 2 <sup>nd</sup> Lieutenant  Chief Warrant Chief Warrant Chief Warrant Warrant Officer	Captain 1 <sup>st</sup> Lieutenant 2 <sup>nd</sup> Lieutenant  Chief Warrant Chief Warrant Chief Warrant Warrant Officer
II Sergeants and Other Non-commissioned Officers. Prisoners of War of Equivalent Rank	E-9 E-8 E-7 E-6 E-5	Command Sgt. Maj. Sergeant Major First Sergeant M/Sgt  Sergeant 1/c Specialist 7 Staff Sergeant Specialist 6 Sergeant Specialist 5	Master Chief Petty Officer  Senior Chief Petty Officer  Chief Petty Officer  Petty Officer 1/c  Petty Officer 2/c	Chief Master Sgt.  Senior Master Sgt.  Master Sergeant  Tech Sergeant  Staff Sergeant	Sergeant Major Master Gunnery Sgt. First Sergeant Master Sergeant Gunnery Sergeant  Staff Sergeant  Sergeant
I Prisoners Ranking Below Sergeant	E-4 E-3 E-2 E-1	Corporal Specialist 4 Private 1/c  Private  Private	Petty Officer 3/c  Seaman  Seaman Apprentice  Seaman Recruit	Sergeant    <b>Airman 1/c</b>  Airman  Airman Recruit	Corporal  Lance Corporal  Private First Class  Private

Table of Military and Civilian Equivalent Grades for Prisoner of War Identification (Continued)

Required by Articles 43 and 60 of the Geneva Convention relative to the Treatment of Prisoners of War of August 12, 1949

Geneva Convention Category	Military Grade Group	Army Others on Reverse	Public Health Service	Civilian Grade Groups			American Red Cross	USO	Civilian ID Cards	
				General Schedule	Federal Wage System	Teacher				
1	2	3	4	5	6	7	8	9	10	
V General Officers. Prisoners of War of Equivalent Rank	O-10, O-9	General, Lt. General	...	...	...	...	...	...	V	
	O-8	Major General	Surgeon General Deputy Surgeon General	SES, SL, ST	...	...	...		Executive Director	General Officer
	O-7	Brigadier General	Assistant Surgeon General		...	...	31			
IV Majors, Lt. Colonels. Colonels, Prisoners of War of Equivalent Rank	O-6	Colonel	Medical Director	GS-15	Ships Pilots WS-14 thru WS-19 WL-15, and Production Support Equivalents	...	28-29	USO Staff Executives: Appropriate Equivalent Rate	USO Staff Entertainers: Appropriate Equivalent Rate	IV Field Grade Officer
	O-5	Lt. Colonel	Senior Surgeon	GS-14 GS-13		...	25-27			
	O-4	Major	Surgeon	GS-12		Class IV, V	24			
III Warrant Officers. Commissioned Officers Below Major, and Prisoners of War of Equivalent Rank	O-3	Captain	Senior Asst. Surgeon	GS-11 GS-10	WS-8 thru WS-13 WL-6 thru WL-14 WG-12 thru WG-15 WP-17, 18 and Production Support Equivalents	Class I, steps 5-15 II, III	21-23	...	III Company Grade Officer	
	O-2	First Lieutenant	Assistant Surgeon	GS-9 GS-8		Class 1, steps 3, 4	20-19			
	W-4 W-3	Chief Warrant Officers, W4, W3	...			Class I, steps 1, 2	18			
	O-1	Second Lieutenant	Jr. Asst. Surgeon							
	W-2 W-1	Chief Warrant officer W2, Warrant Officer	...	GS-7						
II Sergeants and Other Non-commissioned Officers. Prisoners of War of Equivalent Rank	E-9, E-8	Sergeant Major Master Sergeant	...	GS-6	WS-1 thru WS-7 WL-1 thru WL-5 WG-9 thru WG-11 WP-11 thru WP-16	...	17 - 15	...	II Non-Com	
	E-7	Sergeant First Class	...			...				
	E-6	Staff Sergeant	...	GS-5		...				
	E-5	Sergeant	...							
I Prisoners Ranking Below Sergeant	E-4	Corporal	...	GS-4	WG-1 thru WG-8 WP-4 thru WP-10	...	...	...	I Enlisted	
	E-1 E-3	Other Enlisted Ranks	...	GS-3 Thru GS-1		...	...			

b. Contractors working for the Government at specific sites under special arrangements with the contracting agency, and that are wholly Federally funded (e.g., Government-owned, contractor operated, federally funded research and development, or management and operating contracts).

2. Contract Air Passenger Transportation Practices. Use of GSA contract air passenger fares is governed by GSA's contracts with the airlines and by the Defense Transportation Regulation (DoD 4500.9-R), Part I, Chapter 103. *As of October 1, 1998, under GSA's contracts for air passenger transportation services, contractors are not eligible to use GSA's contract city-pair fares. ITOs must not be issued for Contractors at the Government contract fare, nor should contractor travel be issued on Government centrally billed accounts at the Government contract fare.* For more information contact:

Services Acquisition Center (FCXB)  
Federal Supply Service  
General Services Administration  
Washington, DC 20406  
(703) 305-7261

3. Discount Rail Service. AMTRAK voluntarily offers discounts to Federal travelers on official business. These discounted rates may be extended to eligible contractors traveling on official Government business. A contractor-issued letter of identification is required (see subpar. 8).

4. Discount Hotel/Motel Practices. Several thousand lodging providers extend discount-lodging rates to federal travelers. Many currently extend their discount rates to eligible contractors traveling on official Government business. A contractor-issued letter of identification is required (see subpar. 8). For more information contact:

GSA Travel and Transportation (9FBT-1)  
450 Golden Gate Avenue, 4<sup>th</sup> Floor W  
San Francisco, CA 94102  
(415) 522-4671

5. DoD Car Rental Practices. DoD's Military Traffic Management Command (MTMC) negotiates special rate agreements with car rental companies available to all Government employees while traveling on official Government business. Some car rental companies offer these discount rates to eligible Government contractors at the vendor's option, with appropriate identification from the contracting DoD component (see par. 8). For more information contact:

Military Traffic Management Command  
ATTN: MTOP-AQ  
Hoffman Building II, Room 10N35  
200 Stovall Street  
Alexandria, VA 22332-5000  
(703) 428-3270/1, DSN 328  
Complaints/Discrepancies/Claims (703) 428-3008

or see the MTMC website at <http://dcsop.mtmc.army.mil/travel/car/default.htm>.

6. Vendor requirements. The entity providing the service may require that the Government authorized contractor furnish a letter of identification signed by the authorizing DoD component's contracting officer. Paragraph 8 illustrates a standard letter of identification to request eligible Government contractors use of travel and/or transportation discounts negotiated by the Government, where available.

7. DoD Component Responsibilities. DoD components should know which hotels and car rental companies offer Government discount rates to Government contractors and ensure that their authorized contractors know how to obtain this information. This information is provided to and published by several commercial publications including the Official Airline Guides Official Traveler (800) DIAL-OAG, Innovata (800) 846-

6742, and National Telecommunications (201) 928-1900. In addition, GSA contract Travel Management Centers (TMCs) and DoD's (Contracted) Commercial Travel Offices (CTOs) have this information.

All DoD components should circulate this information to contracting officers and to Government authorized contractors, where applicable. For more information contact:

Renita Townsend Nowlin  
Service Acquisition Center  
Service Contracts Division (FCXB)  
Crystal Mall #4, Room 506  
Washington, DC 20406  
(703) 305-7640

\*8. Contractor Letter of Identification. DoD components should furnish Government contractors with the following identification letter, for presentation to AMTRAK, hotel/motel, car rental firms and/or use of DoD facilities (when permitted) upon request. It should be noted, however, that the vendors are under no obligation to extend the discounted Government rates to contractors working on behalf of the Federal Government. *Letters of identification/introduction should not contain any accounting information/data.*

### OFFICIAL AGENCY LETTERHEAD

TO: Participating Vendor

SUBJECT: OFFICIAL TRAVEL OF GOVERNMENT CONTRACTORS

(FULL NAME OF TRAVELER), the bearer of this letter, is an employee of (COMPANY NAME) which has a Government contract number (CONTRACT NUMBER) with this agency. During the period of the contract (GIVE DATES), **AND ONLY IF THE VENDOR PERMITS**, the named bearer is eligible and authorized to use available travel discount rates in accordance with Government contracts and/or agreements. **Government Contract City-Pair fares are not available to Contractors.**

SIGNATURE, Title and telephone number of Contracting Officer

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## APPENDIX E

## INVITATIONAL TRAVEL ORDERS

## PART II: SAMPLE FORMAT INVITATIONAL TRAVEL ORDER

The sample format below may be used as a guide (for all Services) to prepare an ITO. *Use of the sample format is not mandatory.*

## INVITATIONAL TRAVEL ORDER

Name \_\_\_\_\_ TRAVEL ORDER NUMBER \_\_\_\_\_

Address \_\_\_\_\_

DATE APPROVED \_\_\_\_\_

You are invited to proceed from \_\_\_\_\_

in sufficient time to arrive at \_\_\_\_\_ by \_\_\_\_\_  
(Date)

for the purpose of \_\_\_\_\_

for approximately \_\_\_\_\_ days. Upon completion, you shall return to the point of origin.

You are authorized to travel by:  Rail  Commercial Air  Military Aircraft  Bus

See below for travel by Privately-Owned Conveyance

The order-issuing agent has arranged Transportation.

Transportation tickets are included with this order.

Transportation tickets shall be provided at a later date

**\*NOTE: PLEASE GUARD TRANSPORTATION TICKETS CAREFULLY. However, if a transportation ticket in your possession is lost or stolen, you must make an immediate report to the command sponsoring the travel. You are required to pay for a replacement ticket and will be reimbursed for the second ticket, NTE the cost of the first ticket, ONLY AFTER the Government is refunded for the lost/stolen tickets. You must return unused transportation tickets with the travel claims.**

To arrange transportation call: (\_\_\_\_) \_\_\_\_\_

You may arrange your transportation. The following rules apply:

You must arrange your transportation with a (Contracted) Commercial Travel Office (CTO) when the contract with the CTO permits the CTO to arrange transportation for travelers who are not Government employees. If you are in a foreign country, except for Canada and Mexico, you may use a travel office not under contract to the Government if ticketing cannot be secured from a branch office or general agent of an American-flag carrier. If you purchase transportation from a travel office (travel agency) not under contract to the Government, reimbursement is limited to the cost to the Government on a constructive basis for transportation that would have been arranged by a CTO if available. If the contract between the Government and the CTO does not permit the CTO to arrange transportation for contractors/contractor employees or others who are not Government employees, reimbursement for transportation may not exceed coach class air accommodations unless otherwise permitted in JTR, par. C2204-A.

It is DoD policy that in using regularly scheduled air transportation:

- (a) accommodations selected shall be the least costly service that permits satisfactory accomplishment of the mission of the traveler, and

(b) United States carriers must be used for all commercial foreign air transportation if service provided by those carriers is available; otherwise reimbursement for the cost of transportation is not allowed.

You are authorized to travel by privately-owned conveyance (POC) as advantageous to the Government. Reimbursement shall be at the rate of **\$0.345** cents per mile, plus the cost of necessary parking fees and bridge, ferry, and tolls incurred including per diem while in travel status under this travel order

You are authorized to travel by privately-owned conveyance (POC) on a constructive basis. You would normally be authorized to travel by common carrier. Reimbursement shall be limited to the cost of travel by the usual mode of common carrier, including per diem.

**Receipts:** Ticket stubs are required to substantiate your transportation cost. Receipts are required for lodging. Receipts are required for all items of expense in an amount of \$75 or more plus any applicable tax.

You are paid a per diem allowance to cover your expenses for lodging, meals, and incidental expenses. Room taxes at locations in the 50 states, District of Columbia, territories and possessions and the Commonwealths of Puerto Rico and the Northern Mariana Islands are reimbursed separately. Room taxes in foreign areas are included in the total lodging cost and are not reimbursed separately. While traveling in connection with this Invitational Travel Order, you are authorized a per diem equal to the daily amount you pay for lodging, plus a fixed amount for meals and incidental expenses. That amount is limited to the applicable maximum amount prescribed on the Per Diem Committee homepage: <http://www.dtic.mil/perdiem/pdrates.html> for the locality concerned. Even if your costs, particularly for lodging, are more than the applicable maximum per diem rate prescribed, only the maximum per diem rate is payable. (See JTR, Chapter 4, Part L for applicable rules.)

Applicable Per Diem Rates:

Locality	Maximum Lodging Rate	Meal & Incidental Expense Rate	Total Per Diem

You shall be paid an actual subsistence expense allowance (AEA) for lodging and a per diem for meals and incidentals (M&IE). You are required to itemize your lodging expenses only.

You shall be paid an actual subsistence expense allowance (AEA) for lodging and meals and incidental expenses (M&IE). You must itemize all your subsistence expenses. Subsistence expenses include lodgings; meals; fees and tips to waiters, bellboys, maids, porters; personal laundry, pressing, and dry cleaning (*see NOTE below*); local transportation (including usual tips) between places of lodging, duty, and place meals are taken; and other necessary expenses. You shall be reimbursed for the actual expenses incurred, but not to exceed the maximum amount authorized for the locality concerned. (See JTR, Chapter 4, Part M for applicable rules.)

Actual Subsistence Expense Allowance (AEA) Authorized:

Locality	Maximum AEA Allowance	Amount allowed for Meals & Incidental Expenses if M&IE authorized on a per diem basis.

**NOTE:** *The cost you incur during travel (not after returning) for laundry/dry cleaning and pressing of clothing is a separately reimbursable expense in addition to per diem/AEA when travel is within CONUS and requires at least 4 consecutive nights lodging while on Government travel. There is no separate reimbursement for laundry/dry cleaning and pressing of clothing when travel is OCONUS. Those costs are part of the per diem/AEA allowance when travel is OCONUS.*

The JTR is available at <http://www.dtic.mil/perdiem/>. Address any inquiries regarding this travel order to: \_\_\_\_\_

The travel authorized herein has been determined to be in the public interest, and is chargeable to: \_\_\_\_\_

- There is no nonstop carrier for a specific route.
- The nonstop carrier did not offer on the city-pair. Some carriers have so much traffic on certain routes that they do not want the Government business for the route.
- The nonstop carrier did not meet the minimum requirements as outlined in the RFP. For example, the nonstop flights might be too late at night to be beneficial for our Federal traveler.
- The non-stop carrier has offered an unreasonably high price.
- The connect service carrier has offered a fare so low that it was the best overall value, even considering all the advantages of nonstop service.

#### **10. Can't GSA make a carrier add nonstop service?**

No. Even though the City-Pair Program is huge, with sales well over \$1 billion per year, it still represents only about 2% of the airlines business. Unless the commercial traffic warrants it, a carrier will not add a new route or improved service levels for the Government.

#### **11. Can you require the airlines to offer smoke free international flights?**

GSA is buying a commercial service under the same terms and conditions as other buyers. Thus, GSA does not have the authority to require the airlines to offer smoke free flights. However, the Department of Transportation is working closely with the airline industry to encourage them to offer smoke free flights. There is an exception in the contract to the use of the contract carrier when smoking is permitted on the contract flight (see paragraph 5, above, last exception listed).

#### **12. Can I use a contract fare for personal travel? What if the personal travel is being taken in conjunction with official government travel?**

No. Use of contract fares is limited to official travel only. If personal travel is being taken in conjunction with official government travel, the contract fares cannot be used for that portion of the trip that is personal.

Example:

Travel authorization states the official travel itinerary as:

From: Atlanta, GA  
 To: San Francisco, CA and  
 Return to Atlanta, GA

City-pair one-way contract fare from Atlanta, GA, to San Francisco, CA, is \$251 with United Airlines. Round trip totals \$502.

For personal reasons, employee wants to go to Chicago for several days resulting in the following:

From: Atlanta, GA  
 To: Chicago, IL  
 From: Chicago, IL  
 To: San Francisco, CA and  
 Return to Atlanta, GA

Since the portion of the itinerary from Atlanta to Chicago and Chicago to San Francisco is for personal reasons, the employee is not entitled to use the city-pair contract fares for this portion of his trip. Commercial fares are applicable to this portion of the trip. The city-pair contract fare is only applicable to the portion of the trip from Atlanta, GA, to San Francisco, CA, with United Airlines at \$251.

***NOTE:*** *The traveler is responsible for any additional costs when for personal convenience travel is performed by an indirect route or interrupts travel by a direct route. Reimbursement in such case is limited to the cost of travel by a direct route on an uninterrupted basis.*

**13. Can I combine two contract fares to save money?**

If there is a contract fare for the route, the answer is no. If there is no contract fare for the route, the answer is yes.

**14. How do I know whether or not there is a contract fare?**

Contract fares are identifiable because they normally carry the fare designator YCA. You can ask your Travel Management Center (TMC) or (Contracted) Commercial Travel Office (CTO) or check on the following city-pair website: <http://pub.fss.gsa.gov/citypairs/>.

**15. Why does the Government have to pay the Airline Passenger Excise tax? Isn't it exempt from taxes?**

The Federal Government is often exempted from state and local taxes. However, the airline passenger excise tax is a federal tax and the Federal Government is subject to it.

**\*For more information on GSA's Airline City-Pairs Program, call or e-mail**

Mr. Eddie Murphy  
Contract Specialist  
703/305-3376  
eddie.murphy@gsa.gov

Ms. Andrea Dingle  
Contracting Officer  
703/305-6190  
andrea.dingle@gsa.gov

Mr. Thomas Uberto  
Contracting Officer  
703/305-7822  
thomas.uberto@gsa.gov

**SUMMARY OF ENTITLEMENTS FOR RESERVE COMPONENTS PERSONNEL**

**ACTIVE DUTY WITH PAY 1/**

<b>SITUATION 2/</b>	<b>TRANSPORTATION 3/4/</b>	<b>PER DIEM</b>
Annual training duty 5/	par. T4030 applies	not authorized if Gov't qtrs 6/ & mess available 7/; else par. T4040 applies
PHS officers called to active duty for Commissioned Officer Student and Extern Program (COSTEP)	par. T4030 applies	not authorized
Pipeline Student--newly enlisted member undergoing training	Normally performed as personnel traveling together with no/limited reimbursement (par. T4040-C). If not, may be authorized reimbursement under par. T4030	not authorized if Gov't qtrs & mess available
Member commutes or AO determines member can commute	par. T4030-E applies for one-round trip only provided the place of active duty is outside home's town/city limits	not authorized - payment may be authorized under par. T4040-C if required to remain overnight at place of duty outside home's town/city limits
Active duty for less than 20 weeks at one location	par. T4030 applies	par. T4040 applies
Active duty for other than training, required by unusual or emergency circumstances or exigencies of Service, for 20 or more weeks	par. T4030 applies	par. T4040 applies

**ACTIVE DUTY WITHOUT PAY**

	<b>TRANSPORTATION</b>	<b>PER DIEM</b>
Others performing duty without pay	Service discretion to reimburse under par. T4040-C (as for personnel traveling together with no/limited reimbursement) and/or par. T4030-E (reimbursement on mileage basis) none for Standby Reserve	not authorized except occasional meals and/or quarters may be authorized (see par. T4040-C) for travel days only 8/

1/ Applies to members of the reserve components called/ordered to active duty with pay under orders that provide for return to home or place from which called/ordered to active duty. Includes retired members called to active duty with or without pay (except for periodic physicals for members on the TDRL, see JFTR, par. U7250).

2/ Except as noted in JFTR, par. U2146.

3/ No travel and transportation allowances are authorized if place of duty and home are in the corporate limits of the same city or town.

4/ Reservists may not be paid for commuting from home to duty--only one round-trip may be paid.

5/ Since a training location is the PDS, no per diem is payable when Government quarters & mess are available. Per diem is payable when TDY away from the training location or for traveling to and from the AT location if not in a commuting status.

6/ Temporary lodging facilities are not Government quarters for purposes of this table.

7/ Reservists on active duty for training not otherwise entitled to per diem who occupy transient Government housing may be reimbursed the actual cost incurred for service charges/lodging.

8/ Reservists on active duty for training not otherwise entitled to per diem who occupy transient Government housing may be reimbursed the actual cost incurred for service charges/lodging.

**INACTIVE DUTY TRAINING WITH OR WITHOUT PAY 1/2/3/**

SITUATION	TRANSPORTATION	PER DIEM
*Travel from home to Assigned Unit or alternate site in local commuting area of the member's assigned unit or home	1. *May be authorized reimbursement under par. T4040-F 2. When the member travels between home and an alternate site, the member is paid mileage for the distance that exceeds the distance from home to the assigned unit.	not authorized
Travel from home/assigned unit to TDY Station	par. T4030 applies limited to travel cost from the assigned unit	par. T4040 applies
Travel from a location other than home/ assigned unit to TDY Station	par. T4030 applies limited to travel cost from the assigned unit	par. T4040 applies
Travel from a location other than home/ assigned unit to alternate site within the local commuting area	The member is paid mileage for the distance limited to the distance from the assigned unit to the alternate site less the distance from home to assigned unit	not authorized
Standby Reserves voluntarily performing without pay	not authorized	not authorized

*\*Table is for informational purposes only. Entitlements are prescribed in par. T4045.*

1/ For travel allowance purposes, the assigned unit is the designated post of duty.

2/ TDY station is alternate site outside the local commuting area (see par. U3500) of the member's assigned unit or home for the purposes of this paragraph.

3/ Reservists on inactive duty for training who are not otherwise entitled to per diem and who occupy transient Government housing may be reimbursed the actual cost incurred for service charges/lodging.

Table 2. TDY Entitlements for Reserve Component Personnel

## T4050 TAKING A TYPICAL BUSINESS TRIP

### A. Before the Trip

1. Getting a Cost Estimate. Travelers should get a CTO should-cost estimate for the trip. It's the key to several travel and trip funding decisions. It lets the traveler and the AO know up-front the standard and actual arrangements, their associated costs, and the entitlement maximums. It includes transportation costs to and from the TDY location, lodging costs (including taxes), and rental car (if authorized) fees. The estimate also shall reflect the per diem rate broken out by M&IE and lodging. A traveler may ask the CTO to estimate the amount for using a private vehicle or other commercial transportation.

2. Tailoring the Trip. The AO decides if the traveler should use non-standard arrangements for mission reasons. The AO may authorize certain changes for the traveler's convenience (for example, using a car instead of flying). However, the standard arrangement's should-cost estimate (as the AO approves for mission reasons) is the reimbursement baseline.

3. Getting Authorization for Travel. The AO authorizes the TDY, the arrangements, and obligates funds to pay for the trip. The CTO updates the Trip Record with the fund cite provided by the AO. The resulting document is the travel authorization.

\*4. Getting the Travel Packet. The CTO gives the traveler the Trip Record with the confirmed reservations and commercial transportation tickets. The TO provides the documents needed for Government transportation if the CTO does not provide this service. ***Travelers must guard tickets carefully.*** However, if a transportation ticket issued to a traveler is lost or stolen, the traveler must make an immediate report to the CTO. The traveler is financially responsible to purchase a replacement ticket. If the Government pays for the lost/stolen transportation ticket, the traveler must not be reimbursed for the purchase of a replacement ticket until the Government has received a refund for the lost/stolen ticket. If the traveler paid for both tickets, reimbursement is authorized initially only for the first ticket purchased. If that first ticket is recovered, turned in for refund, and the Government repaid, the traveler may then be reimbursed for the second ticket NTE the cost of the first ticket. The traveler must return unused transportation tickets to the CTO.

5. Paying for Arranged Services and Getting Cash to Pay for Expenses While Traveling. The CTO shall charge airline tickets, lodging, and rental car reservations on the traveler's individual or unit travel card; airline tickets in some cases may be charged to a centrally billed account. While on the trip, travelers should charge other expenses incident to official travel on their individual or unit Government travel card whenever possible. For official travel-related expenses that cannot be charged, travelers can avoid using their own money by using their individual Government travel card to obtain cash advances or travelers checks. Advances are not an option on unit travel cards.

### B. During the Trip

1. Changing Plans. If travel plans change from the itinerary, the traveler should call the CTO's 24-hour 1-800 number, if possible, to have the needed changes made. The CTO shall update the traveler's Trip Record. The AO may approve the changes after the trip is complete. However, it is best if the traveler gets the AO's authorization up-front, and has the Trip Record updated. In any case, the traveler is reimbursed only for changes the AO approves on the Trip Record.

2. Receipts. Travelers must keep all receipts for lodging and receipts for any individual official travel expense of \$75 or more.

### C. After the Traveler Returns

1. Filling out the Expense Report. A traveler should fill out and turn in the expense report portion of the Trip Record within 5 working days after returning from the trip. The receipts are to be attached to the expense report. Electronic Fund Transfer (EFT) is the preferred method of reimbursement. Within EFT, the traveler has

two options. The traveler may request (a) direct electronic transfer to the Government contracted travel card company of the authorized expenses charged to the card with the remainder going to the traveler's personal bank account, or (b) an electronic transfer of the full amount to the traveler's personal bank account. Under option (a), the traveler shall not have to write a check to the travel card company for official expenses charged.

2. Getting it Approved. The AO must approve the expenses on the Trip Record for the traveler to get paid. This includes reviewing the required receipts.
3. Turning in the Expense Report. A finance office or an office contractually arranged by the traveler's Service or Agency may provide this service. The amount paid is the amount the AO approves.
4. Random Audits. Random audits of travel expense reports are conducted.

#### **T4060 AUTHORIZING OFFICIAL'S RESPONSIBILITIES**

A. General. Authorizing Officials have broad authority to determine when TDY travel is necessary to accomplish the unit's mission, authorize travel, obligate unit travel funds, approve trip arrangements, and authorize travel expenses incurred in connection with that mission. For civilian travelers, the AO shall determine the purpose of the travel (see JTR, Appendix H) for notation on the Trip Record. The CTO is central in helping to execute those responsibilities.

1. The CTO generates a Trip Record. On it, the CTO prepares a should-cost estimate that reflects standard arrangements made in compliance with travel policies using Government negotiated airline, lodging, and rental car rates. If the standard arrangements do not meet the needs of the mission, the CTO provides other travel options to satisfy mission requirements, and conform to law, regulation, policy, and contractual obligations. Use the should-cost estimate to determine if the travel budget can support the travel. Authorize CTO identified should-cost standard arrangements, unless additional or unusual cost options are required to complete the mission and they make good overall business sense.
2. The CTO and TO shall have available information on policies relating to transportation and travel arrangements. Get other needed travel-related information from command channels or Service headquarters. Use management information from the CTO and the travel card company to assist in future travel decisions.
3. Make sure travelers have access to the unit's travel card if they do not have individually issued cards. Refer inquiries about card usage to the local card program coordinator.
4. Adhere to policies and procedures discussed in this regulation, use good judgment in obligating unit funds, and ensure travelers receive adequate reimbursement under policies established in this regulation.

#### **B. What's Allowable and Not Allowable**

##### **1. Transportation**

- a. What AOs may direct. AOs may direct the traveler to use a particular mode of travel, except for private or rental vehicle. Only direct a specific mode when it is essential to mission success.
- b. Options on use of contract flights. The CTO shall use contract flights and fares in scheduling travel. In unusual circumstances, AOs may authorize the CTO to make other arrangements if:
  - (1) Seating space on the scheduled contract flight is not available in time to accomplish the mission, or use of the contract flight would increase the overall cost of the trip;
  - (2) The contract carrier's flight schedule does not operate during normal working hours;
  - (3) A fare, that is available to the general public, is less than the contract fare and would result in lower total cost to the Government;
  - (4) Rail service is available, cost effective, and consistent with mission requirements;
  - (5) Smoking is permitted on the contract carrier flight and the nonsmoking section of the aircraft for the contract flight is not acceptable to the traveler; or

(6) The AO determines that a restricted fare (e.g., excursion fare, special fare) is cheaper and is worth the restriction/eligibility risks if travel plans change.

The AO must record the rationale for not using contract flights on the Trip Record.

***NOTE: See JTR, par. C2002 or JFTR, par. U3145 for policy and FAQs regarding use of the Contract City Pair Program.***

c. Authorizing Accommodations Above Coach Class. When mission requirements dictate, AOs may authorize premium (but less than first) class travel accommodations for the following reasons (the reason must be recorded on the Trip Record):

- (1) Available coach class accommodations shall not allow timely mission completion;
- (2) A traveler's documented medical condition requires use of premium class accommodations;
- (3) Security or exceptional circumstances make use essential to accomplish the mission;
- (4) Coach-class accommodations on foreign carriers (when authorized for use) do not provide adequate sanitation or health standards;
- (5) An overall savings is realized based on economic considerations, such as additional lodging or per diem costs that would be incurred in waiting for the next available coach-class accommodations; or

\* (6) The origin or destination is OCONUS, the scheduled flight time (including stopovers) exceeds 14 hours, and the mission requires duty performance soon after arrival without a rest period. ***Scheduled flight time is the time between the scheduled airline departure from the PDS/TDY point until the scheduled airline arrival at the TDY point/PDS.*** (When premium class is authorized for this reason, the AO shall not authorize a rest stop en route or a rest period upon arrival at the duty site.)

***\*NOTE: When use of premium class other than first class (e.g., business-class) accommodations is authorized/approved, use of business-class fares provided under the Contract City Pair Program is mandatory.***

AOs must contact their Service headquarters, through command channels, for permission to use first-class accommodations. First class may be authorized when:

- (1) No other accommodations are available within 24 hours of the traveler's proposed departure or arrival time;
- (2) A documented medical condition of the traveler requires use of first-class; or
- (3) Exceptional security circumstances exist.

d. Using American Flag Carriers. Available U.S. flag air carriers shall be used for all commercial foreign air transportation of persons/property when air travel is funded by the U.S. Government (49 U.S.C. §40118 and B-138942, March 31, 1981). See JFTR, par. U3125-C and JTR, par. C2204-B.

U.S. flag carriers are not considered "available" if:

- (1) Use of a U.S. carrier would extend the travel by at least 24 hours when traveling between a U.S. gateway airport and a foreign gateway airport that is the origin or destination;
- (2) Use of a U.S. flag carrier would require the traveler to wait six hours or more at a foreign gateway interchange point or extend the travel time by at least six hours more when traveling between two points outside the U.S.;