

VOLUME 10, CHAPTER 11: “PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES”

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated [September 2011](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Revised language throughout the chapter for clarity.	Revision
110101	Clarified the intent of the Department of Defense (DoD) Guidebook to consolidate and streamline miscellaneous payment procedures.	Addition
110102	Added Authoritative Guidance paragraph.	Addition
110201.A.	Added clarity for electronic submission of claims.	Addition
110201.B.	Added policy for manual submissions.	Addition
110201.C.	Added policy for providing Tax Identification Number.	Addition
110201.D.	Added policy for appropriate signature requirements.	Addition
110201.E.	Added policy for electronic and digital signatures.	Addition
110201.F.	Added certifying officer’s responsibilities.	Addition
110201.G.	Added policy for retention of documents.	Addition
110202.A.	Added reference to employee payments while in a missing status (Title 5 United States Code (U.S.C.), Section (§) 5562).	Addition
110202.B.	Clarified policy to require approving official signature prior to sending claim to certifying officer. Added requirement that documents supporting a claim for personally paid items must accompany the claim.	Addition
110204	Revised the paragraph title to clarify that policy is only for conference attendance while at a Permanent Duty Station (PDS). Conference attendance while in travel status is covered in Volume 9.	Revision
110204.A.	Added policy for the administration and oversight for conference attendance (DoD Conference Guidance 3.0).	Addition
110204.B.	Added policy for supporting documentation to accompany the claim.	Addition

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
110205	Added policy requiring management official approval of claimant's statement prior to submission to certifying officer.	Addition
110205.B. (previous version)	Deleted policy involving contractual payments since they are not related to personal reimbursements.	Deletion
110206	Revised the paragraph title and added language to clarify professional expenses to obtain credentials.	Addition
110208.A. and B.	Created a separate paragraph for personnel held captive and clarified the claim approval requirements.	Addition
110210	Added policy requiring a reimbursement claim to be supported by a travel receipt.	Addition
110211	Added policy requiring proof of course completion is provided through appropriate Component channels to the certifying officer.	Addition
110212	Revised the paragraph title to accurately reflect the description of the expenditure. Added policy to require documentation to support the claim for reimbursement and incorporated approval requirements contained in DoD Instruction 7250.13.	Revision/ Addition
110213	Added policy requiring that the claimant must submit a claim, with applicable documentation and approved by designated management official, to the certifying officer.	Addition
110214	Clarified policy that claims must be submitted to the Head of the DoD Component prior to submission to the certifying officer.	Revision
110216	Revised special conveyances to read "local" conveyances and added policy that claims must be approved by the Component's designated official prior to submission to the certifying officer.	Revision/ Addition
110217	Added policy that claims must be supported by receipts and approved by the Component's designated official prior to submission to the certifying officer.	Addition
110219	Revised title of paragraph to mirror the statute (10 U.S.C. § 1482).	Revision
110219.A	Added policy requiring that claimant must submit a claim supported by receipts, and the designated official must approve the claim prior to submission to the certifying officer. Cited 10 U.S.C. § 1482 for reimbursement limitations.	Addition
110219.B	Added language that payments are made directly to the mortuary by the Government.	Addition

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
110220.A. and B	Clarified policy that the claim must include paid itemized invoices from the service provider. Also clarified policy regarding need for the claimant's signature as well as those of the approving and certifying officer.	Revision
110220.B	Revised reference from TRICARE to Defense Health Agency.	Revision
110222	Added language requiring citation of the appropriate legal, statutory or other authority providing authorization for the specific reimbursement to Defense Security Service agents.	Addition

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CHAPTER 11

PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES

1101 GENERAL

*110101. Purpose

This chapter prescribes the policy for reimbursement to civilian and military members and others who have used personal funds to pay for Federal Government obligations. The Department of Defense [\(DoD\) Guidebook](#) for Miscellaneous Payments has been prepared by the Defense Finance and Accounting Service to assist DoD officials in identifying mandatory requirements prescribed for DoD miscellaneous payments. It provides a high level overview of policies and processes, with a goal of consolidating and streamlining miscellaneous payment procedures across the Components.

*110102. Authoritative Guidance

The policies prescribed throughout this chapter pertaining to claims for personal expenditures are based on laws and regulations cited herein.

1102 PERSONAL EXPENDITURES

*110201. General

It is the Department's policy that military and civilian personnel follow standard personnel reimbursement procedures established by their Component or activity and avoid using personal funds to pay for Federal Government obligations. However, personnel will be reimbursed if the underlying expense was authorized or if there was an urgent and unforeseen public necessity and the claim is legally payable. Personnel will not use this policy to avoid the use of standard personnel reimbursement procedures established by their command or agency or to circumvent other laws or regulations.

* A. Use of electronic submissions is preferable when requesting reimbursement for personal expenditures. The electronic claim must contain all the elements of the [Standard Form \(SF\) 1164](#), Claim for Reimbursement for Expenditures on Official Business, unless the Component's system captures the same data elements through some other system functionality that can be directly linked to the claim and support both internal and external audit requirements.

* B. In lieu of electronic submissions, the SF 1164 is the authorized form used in requesting reimbursement for personal expenditures outlined in this chapter.

* C. All payments require claimants subject to the United States (U.S.) Internal Revenue Service (IRS) code provide a Tax Identification Number (TIN) in

accordance with [Title 31 United States Code \(U.S.C.\), section \(§\) 3325\(d\)](#). For personnel, the TIN must be the claimant's Social Security Number.

* D. All claims for reimbursement must be submitted in accordance with the DoD and Component's submission policies and procedures (electronic or manual). All claims must be signed by the claimant, and the appropriate approving and certifying officers prior to being paid.

* E. Personnel may use electronic and digital signatures to approve and certify financial documents processed through automated information systems (Volume 5, Chapter 1, paragraph 010305.C).

* F. Certifying officers must approve the claim prior to disbursement to ensure that the information on the vouchers agrees with all supporting documentation. Certifying officers certify that the claims/vouchers are correct and proper for payment from the appropriation(s) or other funds cited on them or on supporting vouchers, and that the proposed payments are legal, proper, and correct (Volume 5, Chapter 5, Section 0504 and 0505).

* G. To ensure auditability, and to validate entitlement systems' payment records, a copy of all supporting documentation must accompany each payment request as prescribed by the DoD Guidebook for Miscellaneous Payments and/or local requirements. Refer to Volume 1, Chapter 9 for financial records retention policy. Supporting documentation includes, but is not limited to, receipts, tickets, and invoices. Certifying officers are responsible for retention of all payment documentation (Volume 5, Chapter 5).

*110202. Claim for Reimbursement for Expenditure on Official Business

* A. Military Personnel and Civilian Employees. Military and civilian personnel claiming reimbursement for expenditure of personal funds without pre-approval must show there was an urgent and unforeseen public necessity. The claimant **must** prepare a claim for reimbursement and place the following statement on the **claim or attach to the claim**: "I certify this claim is true and correct. There was an unforeseen and urgent reason to spend my funds, and I have not received credit or payments." The claimant **must** sign and date the **claim**. **An official designated in the Component or Activity procedures must approve the claim prior to forwarding to the certifying officer.** Documents supporting the certified vouchers must show goods or services were received and essential. **Mission-related expenses incurred while in a travel status are not payable on a travel voucher and/or by using the Defense Travel System.** The Joint Travel Regulations (JTR), [Appendix G](#) for military uniformed service members and DoD civilian personnel **prescribe items allowable for reimbursement while in travel status.** Also, refer to [5 U.S.C. § 5562](#) for employee payments while they are in a missing status as defined in [5 U.S.C. § 5561](#).

* B. Non-government Personnel. Claims **submitted for reimbursement require signatures** by the claimant, **the approving official**, and by an authorized **certifying officer**. A certified copy of the document requesting the person to perform services or **documentation showing personally paid** items must support the claim.

110203. Civil Air Patrol Expenses

Reimbursement is authorized to members of the Civil Air Patrol for supplies, including fuel, lubricants, and other items required for vehicle and aircraft operations through Air Force appropriations. Reimbursement of expenses is also authorized to place into serviceable condition, improve, and maintain equipment (including aircraft, motor vehicles, computers, and communications equipment) owned or leased by the Civil Air Patrol. See [10 U.S.C. § 9444](#).

*110204. Permanent Duty Station Conference Attendance

* A. General. Members may attend conferences of recognized professional organizations to maintain and further their professional competency at government expense, subject to the availability of funds, specific management approvals, and the member's work responsibilities. Conference attendance expenditures which contribute to improved conduct, supervision, or management of the DoD Components' functions and activities may be authorized as prescribed by Volume 9. Refer to the [DoD Conference Guidance 3.0](#) for the administration and oversight of all conferences, including those conferences that the DoD hosts and those that DoD personnel attend.

* B. Attendance at Technical, Scientific, Professional, or Similar Organizations. The DoD requires specific approval for authorization and reimbursement of expenses associated with attending meetings for technical, scientific, professional, or similar private membership non-Federal societies or organizations ([JTR, Appendix R](#)). Documentation supporting that approval must accompany the claim for reimbursement.

*110205. Notary Public Commission Expenses

An employee required to serve as a notary public in connection with the performance of official duties is entitled to repayment of the expenses incurred in obtaining a notarial commission as authorized by [5 U.S.C. § 5945](#). Reimbursable expenses include the cost of seals, embossing devices, recording and filing fees, and surety bonds required for notaries by state laws. DoD Components will not make reimbursements for claims related to dues for notarial professional associations or other non-essential services. The claim for reimbursement of commission expenses must include a statement that the notary commission is required in the performance of official duties as designated in Component or Activity procedures. The claimant's statement must be approved by a management official prior to submission to the certifying officer. There is no statutory authority for payment of these expenses to military members.

*110206. Professional Credentials and Specialty Board Examinations

Reimbursement for expenses to obtain professional credentials may be authorized for fees for the application, examination, certification, and other related expenses. The authority for reimbursement of professional accreditation fees is prescribed by [5 U.S.C. § 5757](#).

110207. Passports and Visas

When DoD employees and their dependents are officially required to obtain passports or visas, as referenced by [JTR, Chapter 2, Part A, \(2015\)](#), reimbursement is authorized by the [Foreign Clearance Manual \(C3.2.2.1.2\)](#).

*110208. Personnel Held Captive

* A. U.S. military personnel held captive who barter personal valuables during escape and evasion [may file a claim for reimbursement](#). The claim submitted for reimbursement [must list the value of each article and show its age and condition at the time of barter](#). The [appropriate commander or management official must approve the claim prior to submission to the certifying officer](#).

* B. Civilian personnel who barter personal valuables during escape or evasions should [consult with their Component's legal counsel in preparation of the claim](#). The [claim must be approved by the designated Component's official prior to submission to the certifying officer](#).

110209. Room and Board for Dependent Children

In limited circumstances, the cost of room and board is reimbursable to sponsors of dependent children who require room and board away from their domicile (not within commuting distance) [as prescribed by 5 U.S.C. § 5924](#). Also, see DoD Education Activity [Regulation 1342.13](#) for more information regarding eligibility requirements for education of dependent children in overseas areas or attendance at non-DoD schools. [A receipt covering the actual payment of room and board by the sponsor is required to support the claimed amount](#). [Additionally, a signed statement is required from the school superintendent or principal that room and board charges are reasonable for the area and there was nothing available as a less expensive alternative for providing adequate education at a school within the same comparable distance](#).

*110210. Travel for Dependent Children

When DoD operated schools are unavailable overseas, [the DoD Dependent School System will coordinate the placement of students in local public or private schools, or in boarding schools](#). In limited circumstances, reimbursement for the education travel of student family members is authorized by 5 U.S.C. § 5924 (4). [The claim for reimbursement must be supported with a travel receipt](#).

*110211. Continuing Medical Education Program

Individuals enrolled in approved medical correspondence courses may be reimbursed for course costs prior to course completion. [The claimant must timely provide satisfactory proof of course completion through appropriate Component channels to the certifying officer to avoid debt collection procedures being initiated for perceived non-completion of the course](#).

*110212. Official Representation

The authority to use appropriated funds for official representation purposes is authorized by [10 U.S.C. § 127](#) and the DoD policy and implementation of this authority is provided in [DoD Instruction \(DoDI\) 7250-13](#). The Heads of DoD Components authorize the expenditure of Official Representation Funds by authorized individuals or their designees only for official purposes detailed in accordance with 10 U.S.C. § 127 and DoDI 7250-13. The claim for reimbursement must be supported by receipts for personal expenditures and approved by the official designated in the DoDI 7250-13 prior to forwarding to the certifying officer for certification.

*110213. Awards Ceremony Fees

Fees paid by award nominees, award recipients, their supervisors and managers attending ceremonies may be reimbursed by the Government when those expenditures fall within the scope of the Government Employees Incentive Awards Act, ([5 U.S.C. § 4501-4506](#)) and ([10 U.S.C. § 1124](#)). Fees may cover items such as a meal, refreshments, plaques, and awards. The DoD will not authorize advance payments. Individuals will request reimbursement on travel vouchers. However, to obtain reimbursement in the event travel orders are not issued, the claimant must submit a claim, with applicable receipts and approved by the designated management official, to the certifying officer.

*110214. Defense Attaché Payments

Expenses are authorized and reimbursable for military attaché officers to maintain suitable official residence, and may vary by location. The claimant must submit a [DD Form 281](#), Voucher for Emergency or Extraordinary Expense Expenditures, to request and receive reimbursement. The Head of the DoD Component must approve claims submitted for reimbursement prior to submission to the certifying officer. Title 10 USC, Section 127 prescribes policy for emergency and extraordinary expenses. The Defense Intelligence Agency Manual 100-1, Volume II, and the Defense Attaché Manual for Administration prescribe additional information regarding attaché reimbursements.

110215. Payment for Contract Quarters for Foreign Military Sales (FMS) Travelers

Payment for the use of contract quarters is reimbursable for personnel traveling on official orders in connection with FMS. See [DoD 5105.38-M](#), [JTR, Chapter 1, Part C \(1225\)](#), and appropriate DoD Component regulation.

*110216. Reimbursement for Use of Local Special Conveyances

The [JTR Chapter 3, Part D \(3300\)](#) prescribe allowable reimbursements for commonly incurred expenses associated with public or special conveyances used for transportation expenses incurred in and around duty stations. The claim for reimbursement must be supported by receipts, and be approved by the Component's designated official, prior to submission to the certifying officer.

*110217. Official Recruiting Duty

Military members assigned to a recruiting organization or assigned recruiting duties as either a primary or an additional duty are authorized reimbursement for actual and necessary expenses paid from personal funds. The JTR, Chapter 7, Part X (7625-A) prescribes policy for reimbursement for actual and necessary costs. The claim for reimbursement must be supported by receipts and be approved by the Component's designated official prior to submission to the certifying officer.

110218. Reimbursement for Local Movement of Household Goods

When local moves of household goods of military personnel are authorized in accordance with the JTR, Chapter 5, Part A (5258) and the moves are made at personal expense, the claimant must submit a claim for reimbursement to the designated entitlement office. The claimant must provide a copy of the order directing the move, a copy of the authorization to move household goods at personal expense, and a retained copy of the paid receipt to support the claim. The claimant will be reimbursed for documented receipts and expenses claimed in accordance with the JTR.

*110219. Expenses Incident to Death of Personnel

* A. General. Specific Service regulations authorize and prescribe the services and expenses for the care of deceased personnel. Title 10 U.S.C. § 1482 authorizes payment for services, supplies, transportation, and other expenses incurred by the next of kin. The claimant must submit a claim for reimbursement supported by receipts for personal expenditures. The designated official at the Component must approve the claim prior to submission to the certifying officer. Title 10 U.S.C. § 1482 establishes limitations regarding the amount of reimbursement.

* B. Primary Expenses. A contract with a local mortuary can cover primary expenses for active duty military. Payments for primary expenses, covered by the Prompt Payment Act, are paid directly to the mortuary by the Government.

C. Secondary Expenses. Secondary expenses may be assigned to a mortuary or made as a reimbursement to the next of kin for expenses incurred. Secondary expense payments, whether assigned or not, should be expedited and not delayed.

*110220. Reimbursement for Civilian Medical and Dental Treatment Paid from Personal Funds

* A. Members. The cost of authorized civilian medical and dental treatment is ordinarily paid directly to doctors and hospitals by each Military Service. However, individuals who have paid the expense of authorized care must submit a claim for reimbursement. The claim must include paid itemized invoices from the service provider, the claimant's signature on the face of the form as well as those of the approving and certifying officers.

* B. Dependents of Members and Retired Personnel. Title 32 Code of Federal Regulations (CFR) 199 prescribes policy for civilian non-Federal medical and dental care for dependents and retired personnel. The Defense Health Agency is responsible for contracting and paying for medically necessary care from civilian sources received by eligible dependents and retired personnel. When Military Treatment Facilities (MTF) are managing the care of dependents and retired personnel, and must refer such personnel to civilian facilities for care that is beyond that MTF's capability, payment for that supplemental care is authorized. The claimant who paid the expense of authorized care must submit a claim for reimbursement. The claim must include paid itemized invoices from the service provider, and the claimant's signature as well as those of the approving and certifying officers.

C. Civilian Personnel. Title 5 CFR 339.203 prescribes policy for the authorization of physical examinations to determine an employee's fitness for duty, when directed by the commanding officer or supervisor. Examinations may be procured through the appropriate purchase method or the employee can make his or her own arrangements including direct payment for the physical examination. Procured examinations are processed in the same manner as other contractor invoices or the employee may submit a claim for reimbursement. The employee must submit a claim for reimbursement to the appropriate official for approval prior to submission to the certifying officer. The claim must contain a chargeable line of accounting, and amount payable supported by a paid statement from the physician or other evidence of payment. The Activity requiring the physical examination must charge the request for reimbursement to their operating funds.

110221. Reimbursement Expenses under Government Employees Training Act

Title 5 U.S.C. § 4109 authorizes reimbursements for necessary expenses such as tuition and matriculation fees, library and laboratory services, and other services or facilities directly related to training. The claim must include receipts for each payment of \$25 or more. The claim for reimbursement must include details of the expenditures such as services received and dates rendered, and signatures of the claimant, approving official and be certified by an authorized certifying officer prior to payment.

*110222. Reimbursement of Miscellaneous Expenses to Defense Security Service (DSS)

DSS agents are authorized reimbursement for investigative costs, such as parking fees, police and court record checks, transcripts, photographs, or miscellaneous investigative fees. The DSS Headquarters must provide the servicing entitlement office its accounting classification citation for the reimbursement. The citation of the appropriate legal, statutory or other authority providing for the authorization of the reimbursement must appear on the claim for reimbursement. The claimant must submit a claim for reimbursement supported by receipts and approval signatures from designated DSS management officials.