

VOLUME 10, CHAPTER 11: “PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES”**SUMMARY OF MAJOR CHANGES**

Changes are identified in this table and also 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 [October 2023](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated hyperlinks and formatting to comply with current administrative instructions.	Revision
2.20.1, 2.20.2 (Previous Version)	Combined the previous version of subparagraph 2.20.1 with the previous version of subparagraph 2.20.2 for readability and clarity.	Revision

Table of Contents

VOLUME 10, CHAPTER 11: “PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES” 1

1.0	GENERAL	3
1.1	Purpose	3
1.2	Authoritative Guidance	3
2.0	PERSONAL EXPENDITURES	3
2.1	Overview	3
2.2	Claim for Reimbursement for Expenditure on Official Business	4
2.3	Civil Air Patrol Expenses	5
2.4	Conference Attendance	5
2.5	Notary Public Commission Expenses	5
2.6	Professional Credentials and Specialty Board Examinations	6
2.7	Passports and Visas	6
2.8	Personnel Held Captive	6
2.9	Room and Board for Dependent Children	6
2.10	Travel for Dependent Children	7
2.11	Continuing Medical Education Program	7
2.12	Official Representation	7
2.13	Awards Ceremony Fees	7
2.14	Defense Attaché Payments	7
2.15	Payment for Contract Quarters for Foreign Military Sales (FMS) Travelers	8
2.16	Reimbursement for Use of Local Special Conveyances	8
2.17	Official Recruiting Duty	8
2.18	Reimbursement for Local Movement of Household Goods	8
2.19	Expenses Incident to Death of Personnel	8
2.20	Reimbursement for Civilian Medical and Dental Treatment Paid From Personal Funds	9
2.21	Reimbursement Expenses Under Government Employees Training Act	9

CHAPTER 11

PAYMENT AS REIMBURSEMENT FOR PERSONAL EXPENDITURES

1.0 GENERAL

1.1 Purpose

This chapter prescribes policy for reimbursement to civilian personnel, military members, and others who have used personal funds to pay for Federal Government obligations. The [*DoD Guidebook for Miscellaneous Payments*](#), prepared by the Defense Finance and Accounting Service, assists 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.

1.2 Authoritative Guidance

The policies prescribed throughout this chapter pertaining to claims for personal expenditures are based primarily upon Titles 5, 10, 31, and 41 United States Code (U.S.C.); Titles 5 and 32, Code of Federal Regulations (CFR); Joint Travel Regulations ([*JTR*](#)), [*Chapters 2, 3, and 5*](#); DoD Instruction (DoDI) [*1000.30*](#), “Reduction of Social Security Number (SSN) Use Within DoD;” and [*DoDI 7250.13*](#), “Use of Appropriated Funds for Official Representation Purposes.”

2.0 PERSONAL EXPENDITURES

2.1 Overview

It is DoD’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 Component or activity, or to circumvent other laws or regulations.

2.1.1. Use of electronic submissions is preferable when requesting reimbursement for personal expenditures. The electronic claim must contain all the elements of the Optional Form ([*OF 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 supports both internal and external audit requirements.

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

2.1.3. All payments require claimants subject to the U.S. Internal Revenue Service code to provide a Tax Identification Number (TIN) in accordance with [*31 U.S.C. Section 7701*](#),

[31 U.S.C. § 3325\(d\)](#), and [Federal Acquisition Regulation, subpart 4.9](#). For personnel, the TIN may be the claimant's SSN ([26 U.S.C. § 6109\(d\)](#)). However, an alternative identification number should be used whenever possible in accordance with DoDI 1000.30. In accordance with [DoDI 5400.11](#), "DoD Privacy and Civil Liberties Programs," Components must safeguard the privacy of all individuals and the confidentiality of all personally identifiable information (PII), and take action to ensure any PII contained in a system of records used to conduct official business will be protected so the security and confidentiality of the information is preserved.

2.1.4. 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, appropriate approving official, and a properly appointed certifying officer prior to being paid.

2.1.5. Personnel may use electronic and digital signatures to approve and certify financial documents processed through automated information systems (Volume 5, Chapter 1, subparagraph 3.5.3).

2.1.6. Certifying officers must approve the claim prior to disbursement to ensure 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 the proposed payments are legal, proper, and correct (Volume 5, Chapter 5, sections 4.0 and 5.0).

2.1.7. To ensure auditability and to validate entitlement systems' payment records, all claims for reimbursement require supporting documentation for proof of receipt, approval by a designated approving official, and certification by a properly appointed certifying officer prior to the disbursement. Volume 1, Chapter 9, Figure 9-1 prescribes DoD policy regarding the retention period for financial records in support of these payments. Refer to [44 U.S.C. § 2909](#) for authorization to retain records for a longer period than specified in disposal schedules. Supporting documentation includes, but is not limited to, receipts, tickets, and invoices.

2.2 Claim for Reimbursement for Expenditure on Official Business

2.2.1. 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.

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

2.2.3. Supporting Documents. The documents supporting certified vouchers must show the 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 JTR, Chapters 2, 3, and 5, prescribes items allowable for reimbursement while in travel status for military members and DoD civilian personnel.

2.3 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 when acting as an auxiliary of the Air Force. Reimbursement of expenses is also authorized to place equipment into serviceable condition, or to improve and maintain equipment (including aircraft, motor vehicles, computers, and communications equipment) owned or leased by the Civil Air Patrol. Refer to [10 U.S.C. § 9494](#).

2.4 Conference Attendance

2.4.1. Overview. Military 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, Chapters 5, 8, and Definitions. Refer to the [DoD Conference Guidance, Version 4.0](#) for DoD policy concerning the administration and oversight of all conferences.

2.4.2. 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, Chapter 3, sections 0302 and 0321). Documentation supporting that approval must accompany the claim for reimbursement.

2.5 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.

2.6 Professional Credentials and Specialty Board Examinations

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

2.7 Passports and Visas

Reimbursement is authorized for costs related to obtaining a visa or passport when required for official travel by DoD employees and their dependents in accordance with JTR, Chapter 2, section 0204, Table 2-24.

2.8 Personnel Held Captive

2.8.1. 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.

2.8.2. Civilian personnel held captive 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 official prior to submission to the certifying officer.

2.9 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 [20 U.S.C. § 926\(b\)](#). Also see DoD [Directive 1342.20](#), DoD Education Activity (DoDEA), for more information regarding eligibility requirements for education of dependent children in overseas areas or attendance at non-DoD schools. In accordance with DoD Directive 1342.20, a dependent is defined as a minor who has not completed secondary schooling and who is the child, stepchild, adopted child, spouse, or other eligible minor of an eligible sponsor. 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.

2.10 Travel for Dependent Children

When DoD-operated schools are unavailable overseas, the DoDEA 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.

2.11 Continuing Medical Education Program

[Title 10, U.S.C. § 1094a](#) prescribes policy for continuing medical education requirements. Individuals enrolled in approved medical correspondence courses may be reimbursed for course costs prior to course completion. Refer to [5 U.S.C. § 4109](#) and Chapter 4, paragraph 2.4 for additional guidance. The claimant must provide satisfactory proof of course completion, through appropriate Component channels, to the certifying officer in a timely manner to avoid debt collection procedures being initiated for perceived non-completion of the course.

2.12 Official Representation

The use of appropriated funds for official representation purposes is authorized as prescribed in DoDI 7250.13. The Heads of DoD Components may authorize the expenditure of Official Representation Funds by authorized individuals, or their designees, only for official purposes. The claim for reimbursement must be supported by receipts for personal expenditures and approved by the officials designated in accordance with DoDI 7250.13 prior to forwarding to the certifying officer for certification. Also see the DoD Guidebook for Miscellaneous Payments (type payment codes OREV, ORGV, OREE, and ORGE) for additional policy.

2.13 Awards Ceremony Fees

Fees paid by award nominees, award recipients, and 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 meals, 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, approved by the designated management official, to the certifying officer.

2.14 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 form [DD281](#), "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 U.S.C. § 127](#) prescribes policy for emergency and extraordinary expenses.

2.15 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. Refer to the Defense Security Cooperation Agency, [Security Assistance Management Manual, Chapter 10, Section C10.13](#); the JTR, Chapter 2, paragraph 020303; and DoD Component regulations for travel reimbursements.

2.16 Reimbursement for Use of Local Special Conveyances

The JTR, Chapter 2, section 0206 prescribes allowable reimbursements for commonly incurred expenses associated with public or special conveyances used for transportation in and around duty stations. The claim for reimbursement must be supported by receipts, and approved by the Component's designated approving official, prior to submission to the certifying officer.

2.17 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 2, paragraph 020605 prescribes policy for reimbursement for actual and necessary costs. The claim for reimbursement must be supported by receipts, and approved by the Component's designated approving official, prior to submission to the certifying officer.

2.18 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, 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 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.

2.19 Expenses Incident to Death of Personnel

2.19.1. Overview. Specific Component 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 claim must be approved by the Component's designated approving official prior to submission to the certifying officer. Title 10, U.S.C. § 1482 establishes limitations regarding the amount of reimbursement. The payment of expenses incident to the recovery, care, and disposition of remains of a decedent are covered by [10 U.S.C. § 1481](#).

2.19.2. 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 ([5 CFR 1315](#)) are paid directly to the mortuary by the Government.

2.19.3. 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.

2.20 Reimbursement for Civilian Medical and Dental Treatment Paid From Personal Funds

*2.20.1. Defense Health Agency TRICARE Beneficiaries. TRICARE limits beneficiaries' private-sector out-of-pocket costs to plan-specific copays, cost shares, and deductibles based on beneficiary category and selected plan. Health Providers generally bill any excess cost directly to TRICARE, and the Managed Care Support Contractor pays it. However, if beneficiaries' make out-of-pocket payments for private-sector care in excess of their plan limits, they may submit a claim for reimbursement. The claim must include paid, itemized invoices from the service provider and signatures of the claimant, approving official, and certifying officer. Visit www.tricare.mil to download the proper claim form, which includes full instructions for completion.

2.20.2. Civilian Personnel. Title 5, CFR, Subpart 339.203 prescribes policy for the authorization of physical examinations to determine an employee's fitness for duty when such requirements are considered essential for performance of the duties, clearly documented in the position description, and directed by the commanding officer or supervisor. Examinations may be procured through an approved agency purchasing method or the employee can make their 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 the 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.

2.21 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 for reimbursement must include receipts for each payment of \$25 or more, details of the expenditures such as services received and dates rendered, signatures of the claimant and approving official, and be certified by a properly appointed certifying officer prior to payment.

2.22 Reimbursement of Miscellaneous Expenses to Defense Counterintelligence and Security Agency (DCSA)

DCSA agents are authorized reimbursement for investigative costs, such as parking fees, police and court record checks, transcripts, photographs, or miscellaneous investigative fees. The DCSA Headquarters must provide the servicing entitlement office the 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 DCSA management officials.