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| NASA Ball | **NASAProceduralRequirements**  |  **NPR 9750.1** Effective Date: May 9, 2018 Expiration Date: June 9, 2028  |

## Subject: Extended Temporary Duty Travel

#### Responsible Office: Office of the Chief Financial Officer

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PREFACE

P.1 Purpose

This National Aeronautics and Space Administration (NASA) Procedural Requirements (NPR) provides the financial management requirements, to include authorizations and allowances, for extended Temporary Duty Travel (TDY) in accordance with the Federal Travel Regulations (FTR) Systems, 41 Code of Federal Regulations Subtitle F, and NASA policy, procedures, and guidance.

P.2 Applicability

1. This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements. In this NPR, all document citations are assumed to be the latest version unless otherwise noted. In this NPR, all mandatory actions (i.e., requirements) are denoted by statements containing the term “shall.” The terms: “may” denote discretionary privilege or permission, “can” denotes statements of possibility or capability, “should” denotes a good practice, and is recommended, but not required, “will” denotes expected outcome, and “are/is” denotes descriptive material. In this NPR, extended TDY (ETDY) is defined as travel lasting in duration of 31 or more calendar days at the same location.

P.3 Authority

1. Travel, Transportation, and Subsistence, 5 United States Code (U.S.C.) Ch. 57.
2. Federal Travel Regulations (FTR), 41 Code of Federal Regulations (CFR) Ch., 301.
3. Transportation Expenses, 41 CFR Ch., 301-10.
4. Miscellaneous Expenses, 41 CFR Ch., 301-12.
5. Taxes on Relocation Expenses 41 CFR Ch. 302-17.

P.4 Applicable Documents and Forms

1. Regulations and report, 5 U.S.C. § 5707.
2. Temporary Duty (TDY) Travel Allowances, 41 CFR Ch. 301.
3. Internal Policy and Procedure Requirements, 41 CFR Ch. 301-70.
4. Relocation Allowances, 41 CFR Ch. 302.
5. Taxes on Relocation Expenses 41 CFR Ch. 302-17
6. NPD 9010.2, Financial Management.
7. NPD 9710.1, Delegation of Authority – To Authorize or Approve Temporary Duty Travel on Official Business and Related Matters.
8. NPR 9710.1, General Travel Requirements.

h. NPR 9730.1, Travel Cards.

1. U.S. Individual IRS Income Tax Form 1040.
2. Internal Revenue Service (IRS) Publication 463.
3. IRS Chief Counsel Advice Memorandum 200026025.

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

None.

1. General Overview
	1. Overview
		1. This NPR provides the financial management and travel provision requirements specific to NASA extended TDY, such as the authorization and approval for travel, allowances, and expenses. In additional to this NPR, the general TDY provisions outlined in NPR 9710.1 General Travel Requirements, are applicable and required to be followed.
		2. This NPR establishes procedural requirements that NASA has authority or responsibility to set and supplements the requirements of Federal Travel Regulations (FTR), 41 Code of Federal Regulations (CFR) Ch., 301. Extended TDY (ETDY) is defined as travel lasting in duration for 31 or more continuous calendar days at one location
	2. Agency Requirements
		1. It is NASA policy to adhere to the Federal Travel Regulations as defined in Temporary Duty (TDY) Travel Allowances, 41 CFR Ch. 301, promogulated by General Services Administration (GSA). As designed in Regulations and report, 5 U.S.C. § 5707. GSA is responsible for prescribing Federal regulations necessary for the administration of temporary duty legislative provisions.
		2. The NASA Office of the Chief Financial Officer (OCFO) promulgates this NPR to:

a. Interpret statutory, regulatory, and other policy requirements in a manner that balances the need to ensure that the processing of ETDY is conducted in a responsible manner with the need to minimize administrative costs.

b. Communicate the resulting policies in a clear manner to employees**.**

* + 1. This NPR is intended to address matters for which NASA has authority or responsibility to set specific policy and only applies to NASA, and the clause supplements the requirements of 41 CFR ch. 301. It is incumbent upon NASA travelers, authorizing and approving officials, and financial management personnel to be familiar with the provisions of 41 CFR ch. 301, in relation to their specific roles in the travel process.
	1. Roles and Responsibilities
1. The Agency Office of the Chief Financial Officer (OCFO): Serves as the Agency-wide lead for all matters relating to travel policy, regulation, requirements, other guidance, and internal controls, as necessary for managing the ETDY program in accordance with the Federal Travel Regulation (FTR) and other regulatory requirements. The OCFO develops and implements NASA policy and procedures and works closely with the NASA Shared Services Center regarding changes within the program.
2. The NASA Shared Services Center (NSSC): Administers the ETDY program in accordance with the FTR, NASA policy, and other regulatory requirements. Serves as the liaison between the employees and the Center.
	* 1. Centers’ Travel Points of Contact (POC): Work directly with the OCFO and their designated NSSC lead to authorize employees’ ETDY.
		2. Authorizing and Approving Officials: Authorize and approve employee travel as delegated in accordance with NPD 9710.1, Delegation of Authority – To Authorize or Approve Temporary Duty Travel on Official Business and Related Matters.
3. Authorization and Approval of Extended TDY Travel
	1. Overview
		1. NASA authorizes a reduced per diem for all travel that is 31 or more calendar days (ETDY), except as otherwise excluded in section 2.1.2 below. Each ETDY authorization should be limited to one year but may be approved as required by mission with due consideration for the increased costs and alternatives. Assignments for more than one year will be reevaluated annually to determine if it is still in the best interest of NASA. A new cost comparison will be completed and attached to the authorization. Intergovernmental Personnel Act (IPA) assignments should not exceed two years.

*Note: The cost comparison will be considered originally using the entire length of the assignment or if extended, reevaluated using the extension period of the assignment. Assignment extensions should be justified and an explanation of why the timeframe was not known originally should be included.*

* + 1. Exclusions. Although ETDY is generally defined as all travel that is 31 or more calendar days, the following categories of travel are excluded from the ETDY category and its requirement for reduced per diem. These are excluded based on prior determinations (including recurring approved waivers) showing lower lodging and/or meal costs are not reasonably available as required by the FTR.
1. Outside of the Continental United States (OCONUS) Deployments. NASA Science and Aeronautics Missions conduct a variety of OCONUS deployments each year, with typical campaigns lasting up to several months. These extended high-tempo operations, often in multiple or remote locations, have repeatedly demonstrated lack of available reasonable alternatives for reduced per diem at deployment locations. Accordingly, OCONUS deployments of up to two months duration are excluded from the ETDY category. Centers maintain a list of these deployments, updated with concurrence from OCFO Policy Division at least annually.
2. Russian Assignments. Reviews have repeatedly demonstrated the lack of reasonable alternatives for reduced per diem at locations in Russia (particularly Star City). Accordingly, all travel to Russia, including long-duration travel, is excluded from the ETDY category.
3. Unexpected Extensions. If original TDY travel (less than 31 days) has commenced and is unexpectedly extended during the TDY dates due to operational needs beyond 30 days, (60 days in the case of OCONUS deployments), an extension of up to an additional 30 days is excluded from being classified as ETDY, and the authorized rate of TDY per diem or actual expenses may be similarly approved for the extension period.
	1. Extended TDY Counseling

Employees shall complete counseling through the NSSC prior to each ETDY assignment. If counseling is not completed prior to the assignment, the ETDY assignment will not be approved and/or authorized. During counseling, employees are advised to discuss lodging alternatives, and in no event will they secure a lease prior to ETDY authorization.

* 1. Cost Comparison
		1. Prior to authorization of an ETDY assignment, the following will be done:
1. The authorizing official shall determine whether the assignment is in the best interest of the Government.
2. The Official in Charge (OIC) or Center Director shall approve all ETDY assignments consistent with NPD 9710.1 (for example, currently required for assignments longer than 90 days).
3. For assignments of more than 180 days, NASA requires an analysis of allowances be submitted with the assignment as an ETDY, Temporary Change of Station (TCS), or Permanent Change of Station (PCS) for review by the Chief Financial Officer (CFO) or his/her designee at the approving official’s Center. The NSSC Accounting and Travel Services Branch shall develop a cost comparison for use in determining whether the assignment should be authorized as an ETDY or TCS/PCS assignment. The cost comparison should be attached to the travel authorization to be used to certify fund availability and process travel voucher claims. If the employee does not select the most advantageous cost, then additional approval by an OIC or Center Director will be provided prior to the assignment.

*Note:* *If an employee is on ETDY and there are unforeseen circumstances that require him or her to do a PCS, he/she shall contact the TCS/PCS point of contact to determine his/her entitlement and potential risks for losing his/her entitlement such as en route, house hunting, and home sale.*

* + 1. A Privately Owned Vehicle (POV) may be authorized as advantageous to the Government or as a personal preference on an ETDY assignment as follows:
1. If common carrier transportation and local transportation is available to the ETDY location, the employee may be authorized a POV allowance on a personal preference basis; however, the POV allowance will be limited to the estimated costs of the available common carrier and local transportation which would normally be used when a POV is not authorized.
2. If common carrier transportation is not available to the ETDY location, but local transportation is available, a cost comparison is required to determine if the use of a POV for en route and local travel should be authorized as advantageous to the Government.
3. If common carrier transportation is not available to the ETDY location and local transportation is not available at the ETDY location, the use of a POV for en route and local travel may be authorized as advantageous to the Government.
	1. Authorization and Approval
		1. Employees shall not be authorized per diem for travel expenses at their Permanent Duty Station (PDS) during the ETDY work or training assignment. However, when official travel is performed at the PDS, the employee will continue to receive up to 65 percent of the lodging rate at the ETDY site.
		2. Reduced lodging costs are those expenses other than meals authorized in the ETDY per diem rate. The following are examples of items included in the reduced lodging costs:
4. Rental cost of necessary furniture and appliances if renting an unfurnished dwelling.
5. The cost of connection use and disconnection of utilities.
6. Monthly telephone use fee for landline (does not include installation and long-distance calls).
7. Basic cable TV service.
8. Internet service.
	* 1. NASA will authorize reduced per diem when two spouses are performing an ETDY assignment during the same timeframe at the same location under the following circumstances:
9. One spouse will be authorized up to 65 percent of the maximum per diem rate established for the ETDY location.
10. The accompanying spouse will be authorized up to 65 percent of the Meals and Incidental Expenses (M&IE) only, established for the location. M&IE allowance should cover any additional lodging expenses, such as utilities, incurred by the accompanying spouse while occupying the same lodging facility.
11. This additional M&IE allowance will not be authorized for assignment of convenience to the employee. The decision as to whether the assignment is one with no additional M&IE allowance or an assignment that includes the additional M&IE allowance will be determined on a case-by- case basis by the staffing needs of the NASA Centers and the employment qualification of the employees involved.
	1. Waiver Request and Approval

This policy sets forth NASA’s established per diem rate for ETDY. In those circumstances where this rate is insufficient to cover the costs for reasonably available lodging or other expenses, the employee shall submit a waiver request on the NASA Travel Waiver Request form, with sufficient detail on pertinent facts and other considerations, to NASA OCFO’s Director for Policy. The request should include or be accompanied by the authorizing official’s approval and/or comments, as well as confirmation by the NASA Shared Service Center (NSSC) of other pertinent facts or considerations (if any) with respect to the request. All waiver requests should be expeditiously processed.

*Note: Applicable supporting documentation will be submitted with all waiver requests.*

1. Extended TDY Expense Allowances
	1. Lodging and M&IE Allowances
		1. Prior to committing to a lodging agreement for the ETDY assignment, the employee should have an approved ETDY authorization. A copy of any proposed lodging agreement should be sent to the NSSC for review and counseling. Employees who sign agreements prior to NSSC’s review and prior to authorization may be at risk of not being reimbursed for costs incurred in excess of the approved authorization.
		2. NASA’s standard reduced per diem rate for ETDY travel is 65 percent.
2. An ETDY authorization can include reasonable further reductions from this standard rate or limitations on approved lodging for unique circumstances, to the extent it can be determined in advance that such will substantially lower costs without mission impact. For example, if lodging is obtained at 50 percent per diem, the ETDY authorization should be adjusted to authorize a lower rate.
3. The reduced rate of reimbursement begins on the first day of travel regardless of the mode of transportation, except as noted in 3.1.3 below. Allowances are covered by the reduced per diem rate; therefore, NASA will authorize the employee a per diem rate (up to 65 percent) to reasonably cover expenses for a one bedroom furnished apartment. For ETDY greater than 90 days, first consideration should be given to long-term lodging facilities. Long-term lodging facilities are available on the GSA schedule at http://www.gsa.gov. If a long-term facility is not selected, proper justification should be provided.

*Note: Where this policy refers to ETDY per diem as up to 65 percent, this does not mean amounts less than authorized per diem can be paid. A traveler is entitled to the amount authorized, and the standard rate is 65 percent. However, this does reflect that in some cases it is appropriate to authorize a lesser per diem allowance consistent with this policy and the FTR. Also, there is no authority to pay per diem or additional expenses for family members (with exception of employees also on ETDY). An employee who decides to take family members along on the ETDY assignment should be prepared to pay for all their related expenses. If an employee chooses to upgrade their lodging to more than a one bedroom; the cost of the upgrade will not be reimbursed; the employee will only be reimbursed up to the amount of the one bedroom. For example: Employee is authorized ETDY travel. The employee has found a property that has one- and two-bedroom units. Even though cost of both the one-bedroom unit and two-bedroom unit fall under the authorized per diem rate (65 percent) NASA will only authorize and reimburse the employee based on the one-bedroom unit pricing. If the employee leases an unfurnished lodging facility, the cost to rent furniture cannot exceed the 65 percent and furniture items can only be rented to furnish the one bedroom.*

* + 1. Employees performing ETDY assignments will be authorized per diem allowances for travel when starting or ending ETDY travel as follows:
1. Lodging Required. For each full calendar day, the employee is in a travel status but not at the ETDY location or PDS, 100 percent per diem may be authorized for lodging other than the ETDY leased premises; M&IE per diem is authorized consistent with the FTR and TDY travel (e.g., reduced for the first and last day of travel status).
2. Lodging Not Required. For each full calendar day that the employee is in a travel status and lodging is not required, the authorization should limit per diem to amounts that can be determined in advance as reasonably needed (including no reimbursement).
3. Day of Arrival at the ETDY Station. For the day of arrival at the ETDY station, the per diem allowance should be the authorized reduced per diem rate.
	* 1. Per diem allowances for employees authorized to travel between the ETDY location and TDY Destinations (e.g., embedded travel) are computed as follows:
4. Commencing TDY Travel.

(1) When lodging is required at the TDY location on the day travel begins (day of departure from ETDY location), the per diem allowable will be the actual cost of lodging incurred by the employee, limited to the applicable maximum lodging allowance prescribed for the location of the assignment plus three-fourths of the destination M&IE rate. In addition, the employee will be reimbursed for the authorized (up to 65 percent) reduced lodging rate at the ETDY location.

(2) When lodging is not required on the date travel begins, such as when staying with relatives or in Government-provided no-cost quarters, the per diem allowable will be three-fourths of the destination M&IE rate. In addition, the employee will be reimbursed for the reduced lodging rate at the ETDY location.

(3) Lodging not required due to embedded travel of 12 hours or less. If the employee is NOT in a TDY travel status for more than 12 hours, the employee is reimbursed the daily reduced per diem rate as usual.

1. Travel at a TDY Location (Other than the ETDY Location).

(1) When the employee is in travel status and lodging is required, the per diem allowable will be the actual cost of lodging incurred by the employee, limited to the applicable maximum lodging allowance prescribed for the location of the assignment plus the location’s applicable M&IE rate. In addition, the employee will be reimbursed for the authorized lodging rate at the ETDY location.

(2) When the employee is in a travel status and lodging costs are not incurred, the per diem allowance will be the destination M&IE rate. In addition, the employee will be reimbursed for the authorized lodging rate at the ETDY location.

1. Ending Embedded TDY Travel. For the day the TDY travel ends (day employee returns to the ETDY location), the per diem allowable will be three-fourths of the M&IE rate applicable to the preceding calendar day. There should be no lodging costs incurred at the TDY location. In addition, the employee will be reimbursed for the authorized lodging rate at the ETDY location.
	1. Transportation Allowances
		1. Prior to authorization of en route transportation allowances, a determination should be made by the authorizing official to ascertain what local transportation is available at the particular ETDY location.
		2. Transportation allowances for en route travel to, from, and at the ETDY station are:
2. Transportation allowances authorized for ETDY will be authorized in accordance with Transportation Expenses 41 CFR § 301-10.
3. The authorized mode of transportation for travel between the PDS and the ETDY station is the common carrier.
	* 1. An employee who has been authorized use of a POV on a personal preference at the ETDY location may be similarly reimbursed for POV use on additionally authorized TDY travel (i.e., for embedded trips), further to the provisions of NPR 9710.1, General Travel Requirements, paragraph 5.6.3. Employee shall ensure that his/her authorization is supported by a cost comparison, indicating that the approval of such expense is documented to reflect the amount the employee can be reimbursed (up to the official ticket cost of a common carrier plus the cost of up to two checked bags).
		2. An employee who has been authorized use of a POV on a personal preference cannot be authorized use of a rental car at the ETDY location if the employee is seeking reimbursement of mileage for the POV. This applies to both the ETDY site and when the employee returns to the PDS on official business. An employee should never be authorized a rental car at the ETDY site because the family accompanied the employee and needs use of the POV. In these circumstances, the employee should obtain a rental car at his or her expense for family use. An example of when it would be advantageous to the Government to authorize an employee a rental car at the PDS would be when the employee returned to the PDS on official business by common carrier leaving the POV at the ETDY site and would have no other means of traveling locally at the PDS than by taxi (which is shown to be more expensive than the daily cost of a rental car).
		3. NASA may authorize use of a rental car while the employee is at the ETDY location. Use of a rental car will not be authorized at Headquarters unless the employee has an approved authorization from the OIC and/or Center Director prior to his or her travel.

*Note: Employees are generally responsible for rental car expenses incurred that are not preapproved.*

* 1. Home Trips
		1. Employees authorized ETDY travel may return home at NASA’s expense. NASA generally permits one trip home per month, but a traveler may be authorized up to four trips per quarter.
		2. For these authorized trips home, the employee shall book their travel through the automated travel system and use the Government contract city-pair fares and travel during work hours without taking any form of leave. Employees who choose to take a mode of transportation other than common carrier can only be reimbursed up to the cost of the official ticket plus the cost of two checked bags.
		3. The employee may return home voluntarily more often at his or her own expense (consistent with any required supervisory approval of work or leave); however, he or she may NOT use the Government Contract City-pair fares for these trips and may NOT use his or her Government charge card to pay for the expenses. In these circumstances, the employee will generally also be travelling on his or her own time or authorized leave, and NASA will not reimburse shipment costs or the like.
		4. A reasonable allowance for a reasonable cost of shipping unaccompanied baggage of personal effects (up to 350 pounds) is permitted, but personal effects does not include furniture and other household.
	2. Miscellaneous Expenses

NASA will reimburse as a miscellaneous expense all items listed in Miscellaneous Expenses, 41 CFR § 301-12, or any fees absolutely necessary for the completion of travel when they have been authorized and/or approved by the Agency. Additional expenses for navigation (GPS) devices or the like are not reimbursed when travel is being performed within the United States absent specific authorization accompanied by detailed justification of the business need and lack of reasonable alternative; no special justification is required for approval as deemed appropriate in connection with foreign travel.

*Note: Dry cleaning and laundry are not an authorized expense at the ETDY location. Employee shall ensure that parking is approved prior to an ETDY assignment, as parking may be charged and may not be a reimbursable expense at some TDY locations.*

* 1. Payment of Travel Expenses

Per NPR 9730.1, Travel Cards, NASA employees who are authorized official travel shall use their Government-issued travel card for all official travel expenses as the method of payment, unless exempted in accordance with Internal Policy and Procedure Requirements 41 CFR § 301-70.

1. Reimbursement and Voucher
	1. Filing for Reimbursement
		1. In general, claims should be submitted:
2. Within five working days after completion of an embedded trip or period of travel.
3. On a monthly basis if on ETDY, more frequent submissions (Every two weeks) should be made if the traveler has limitations such as a restricted amount on their individually billed charge card.

Note: While on ETDY status, employees should ensure they have receipts to support their reimbursement for lodging and authorized expenses over $75.

* + 1. Employees may be reimbursed for the excess baggage in connection with their ETDY assignment (to and from destination authorized), if the following apply:
1. It is justified in connection with their ETDY assignment.
2. The employee shall ensure that the excess baggage transported does not exceed up to four checked bags and are within size and weight limit of airline rule.

Note: Excess baggage does not include furniture or household items.

* 1. Extended TDY Tax Reimbursement Allowance (ETTRA)
		1. Per Internal Revenue Service (IRS) publication 463, reimbursements for long-term assignments in excess of one year at the same location, regardless of the duties being performed, are considered to be income by the IRS. NASA is obligated to report all reimbursements as income to the employee, from the point in time that it can be reasonably determined that the assignment will exceed 365 days. A series of assignments to the same location, all for short periods, but that together cover a long period may be considered an indefinite assignment and therefore taxable. What is considered a long period may vary; for example, per the IRS Chief Counsel Advice Memorandum 200026025, “it is reasonable to treat a break of at least seven months as significant, thereby treating two work segments separated by a seven-month break as separate periods of employment for applying the one-year limitation.”
		2. NASA requires a certified statement as prescribed in Taxes on Relocation Expense, 41 CFR § 302-17, the net earnings (or loss) for self-employment income shown on U.S. Individual IRS Income Tax Form 1040, and a copy of the employee’s W-2s and, if applicable, corrected W-2s.
	2. Final Voucher

Employee shall ensure that all travel claims are connected with an approved travel authorization. The employee’s reimbursement will be based on the applicable authorized reduced per diem rate. Employees are required to submit receipts for lodging and any other expenses over $75 with each claim.

1. Acronyms

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| CFR | Code of Federal Regulations |
| DCFO | Deputy Chief Financial Officer |
| ETTRA | Extended Temporary Duty Tax Reimbursement Allowance |
| ETDY | Extended Temporary Duty |
| FEMA | Federal Emergency Management Agency |
| FTR | Federal Travel Regulation |
| GSA | General Services Administration |
| IPA | Interpersonal Government Act |
| IRS | Internal Revenue Service |
| ITRA | Income Tax Reimbursement Allowance |
| M&IE | Meals and Incidental Expenses |
| NASA | National Aeronautics and Space Administration |
| NPD | NASA Policy Directive |
| NPR | NASA Procedural Requirements |
| NSSC | NASA Shared Services Center |
| OIC | Official-in-Charge |
| OCFO | Office of the Chief Financial Officer |
| PCS | Permanent Change of Station |
| PDS | Permanent Duty Station |
| POV | Privately Owned Vehicle |
| TCS | Temporary Change of Station |
| TDY | Temporary Duty Travel |
| USC  | United States Code |