JFMIP

Federal
Financial
Management
System
Requirements

Travel System Requirements

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July 1999

What is JFMIP?

The Joint Financial Management Improvement Program (JFMIP) is a joint and cooperative undertaking of the U.S. Department of the Treasury, the General Accounting Office, the Office of Management and Budget, and the Office of Personnel Management, working in cooperation with each other and other agencies to improve financial management practices in government. The Program was given statutory authorization in the Budget and Accounting Procedures Act of 1950 (31 USC 65). Leadership and program guidance are provided by the four Principals of the JFMIP--Comptroller General of the United States, Secretary of the Treasury, and the Directors of the Office of Management and Budget, and the Office of Personnel Management. Each Principal designates a representative to serve on the JFMIP Steering Committee, which is responsible for the general direction of the Program. The JFMIP Executive Director, and a program agency representative (who serves for 2 years) are also on the Steering Committee.

The Program promotes strategies and guides financial management improvement across government; reviews and coordinates central agencies' activities and policy promulgations; and acts as catalyst and clearinghouse for sharing and disseminating information about good financial management practices. This information sharing is done through conferences and other educational events, newsletters, meetings with interagency groups and agency personnel, and through FinanceNet, an electronic clearinghouse on the Internet.

The JFMIP has worked on interagency projects that developed a financial systems framework and financial systems requirements. For the future JFMIP plans to assist Federal agencies in improving their financial systems through its Program Management Office. The Office will work on revising the Federal government's requirements definition, testing and acquisition processes, the first target of opportunity is core financial systems. The objectives of the Office are to develop systems requirements, communicate and explain Federal and agency needs, provide agencies and vendors information to improve financial systems, ensure that products meet relevant system requirements, and simplify the procurement process.

Information on JFMIP can be found at its website at
www.financenet.gov/financenet/fed/jfmip/jfmip.htm or call (202) 512-9201.

Foreword

This travel system functional requirements document for government civilian employees is one in a series issued by the Joint Financial Management Improvement Program (JFMIP) in support of agency operations. Its preparation addresses the goal of the JFMIP to improve the efficiency and quality of financial management in the Federal government.

The requirements have been prepared in consultation with the Office of Management and Budget (OMB), the General Accounting Office (GAO), the Department of the Treasury, and Federal program agencies. Upon issuance, including future mandated implementation dates for specific requirements, agencies are to comply with these requirements in planning improvements to their financial systems.

We thank the agency officials and others in the financial management communities for their contributions to the document. We appreciate their invaluable assistance. Their support helped provide a document to enhance financial management systems that contribute to effective and efficient operations governmentwide.

Karen Cleary Alderman
Executive Director

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Illustrations

Acronyms

ATM	Automated Teller Machines
CMTR	Combined Marginal Tax Rate
CONUS	Continental United States
DoD	Department of Defense
DSSR	Department of State Standardized Regulations
EFT	Electronic Funds Transfer
FFMIA	Federal Financial Management Improvement Act
FFMSR	Federal Financial Management System Requirements
FICA	Federal Insurance Contribution Act
FTR	Federal Travel Regulation
GAO	General Accounting Office
GBL	Government Bill of Lading
GRS	General Records Schedule
GSA	General Services Administration
GTR	Government Transportation Request
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
JTR	Joint Travel Regulations
M&IE	Meals and Incidental Expenses
NARA	National Archives and Records Administration
OMB	Office of Management and Budget
OPAC	On-Line Payment and Collection
OPM	Office of Personnel Management
PCS	Permanent Change of Station
PDTATAC	Per Diem, Travel and Transportation Allowance Committee
POV	Privately Owned Vehicle
RIT	Relocation Income Tax
SES	Senior Executive Service
SGL	Standard General Ledger
SSN	Social Security Number
TCS	Temporary Change of Station
TDY	Temporary Duty
TMS	Travel Management System
WTA	Withholding Tax Allowance

Acronyms

Introduction

Travel policy establishes reasonable, allowable, and acceptable rules governing travel procedures. Central agencies such as the General Services Administration (GSA), Office of Personnel Management (OPM), and Department of State prescribe travel policies in governmentwide regulations and rules for Federal departments and agencies. For instance, GSA establishes per diem rates for government civilian travel in the Continental United States; Department of State establishes rates for government civilian travel in foreign areas; and the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) prescribes rates for the non-foreign areas. Rates for government civilians — foreign and non-foreign — are published in section 925, Department of State Standardized Regulations (DSSR). The regulations pertaining to these rates are published in the Federal Travel Regulation (FTR). In many instances, the policies defer to departments and agencies the responsibility for developing specific procedures to implement the regulations. The PDTATAC, chartered under the Department of Defense (DoD) publishes the Joint Travel Regulations (JTR) that implement the FTR for DoD civilian employees. Travel policy affects every step of the travel cycle and the rules derived from it govern an agency's travel practices, whether manual or automated.

In October 1994, an interagency travel reinvention team was established by the JFMIP to reengineer Federal travel policies and procedures that affect: (1) temporary duty (TDY) and (2) relocation travel within the Federal government. Since then, numerous legislative changes recommended by JFMIP have been signed into law.

In order to reflect the current environment and follow new legislative and regulatory requirements, including the Federal Financial Management Improvement Act (FFMIA), an interagency travel system requirements team was formed to update the January 1991 Travel System Requirements document for government civilian employees. The project team's efforts produced this revised document that defines mandatory and value-added functional requirements for system administration and major elements of the travel process. The major elements include: (1) travel authorization, (2) travel advance, (3) travel voucher, (4) local travel, (5) non-Federal sponsored travel, (6) temporary/permanent change of station, (7) interface requirements, and (8) reports.

The mandatory requirements describe what the system must do and consist of the minimum acceptable functionality necessary to establish a system or are based on Federal laws and regulations. Mandatory requirements are those against which agency heads evaluate their systems to determine substantial compliance with system requirements under the FFMIA. These requirements apply to existing systems in operations and new systems planned or under development.

The value-added requirements describe features or characteristics and may consist of any combination of the following: (1) using state-of-the-art technology, (2) employing the preferred or best business practices, or (3) meeting the special management needs of an individual agency. Value-added, optional, and other similar terminology may be used to describe this category of requirements. Agencies should consider value-added features when judging systems options. The need for these value-added features in agency systems is left to the discretion of each agency head.

Agencies may augment the mandatory requirements with value-added features or with agency unique requirements, which must be carefully defined to assure consistency with governmentwide standard requirements. Further, each agency must also integrate the standard requirements with existing systems and with the major program systems that are unique to the agency.

Federal Financial Management Framework

In January 1995 the JFMIP published the document entitled "Framework for Federal Financial Management Systems." The Framework document set the stage for establishing and maintaining financial management systems to support management and deliver programs of the Federal government. It describes how the various financial management systems covered in the specific requirements documents fit together and how these systems should be integrated to meet the needs of program and financial managers of the government.

As shown in Illustration 1, Financial System Improvement Projects, establishing standard requirements is only part of the process of improving financial management systems and information. Standardization can be achieved through the selection, development, and/or purchase of applications that meet approved functional requirements and technical as well as data management specifications. Governmentwide common data standards/requirements assist agencies in developing efficient and effective systems and provide a common framework so that Federal personnel and vendors can more economically provide systems software.

The Framework document should be used in conjunction with JFMIP's Federal Financial Management System Requirements (FFMSR) series that describes specific standards/requirements for financial information, financial systems, reporting, and financial organization. This publication, Travel System Requirements, continues the effort to establish required functional capabilities that are needed for subsidiary systems that are being improved, consolidated, or replaced, and linked to an agency's core financial system.

Integrated elements such as those shown in Illustration 2, Integrated Model for Federal Information Systems, make up the model for Federal financial management systems. If all the elements are implemented effectively, the result should be an integrated financial management system for the Federal government that supports the President, the Congress, individual program managers, financial managers, and other customers.

Financial System Improvement Projects

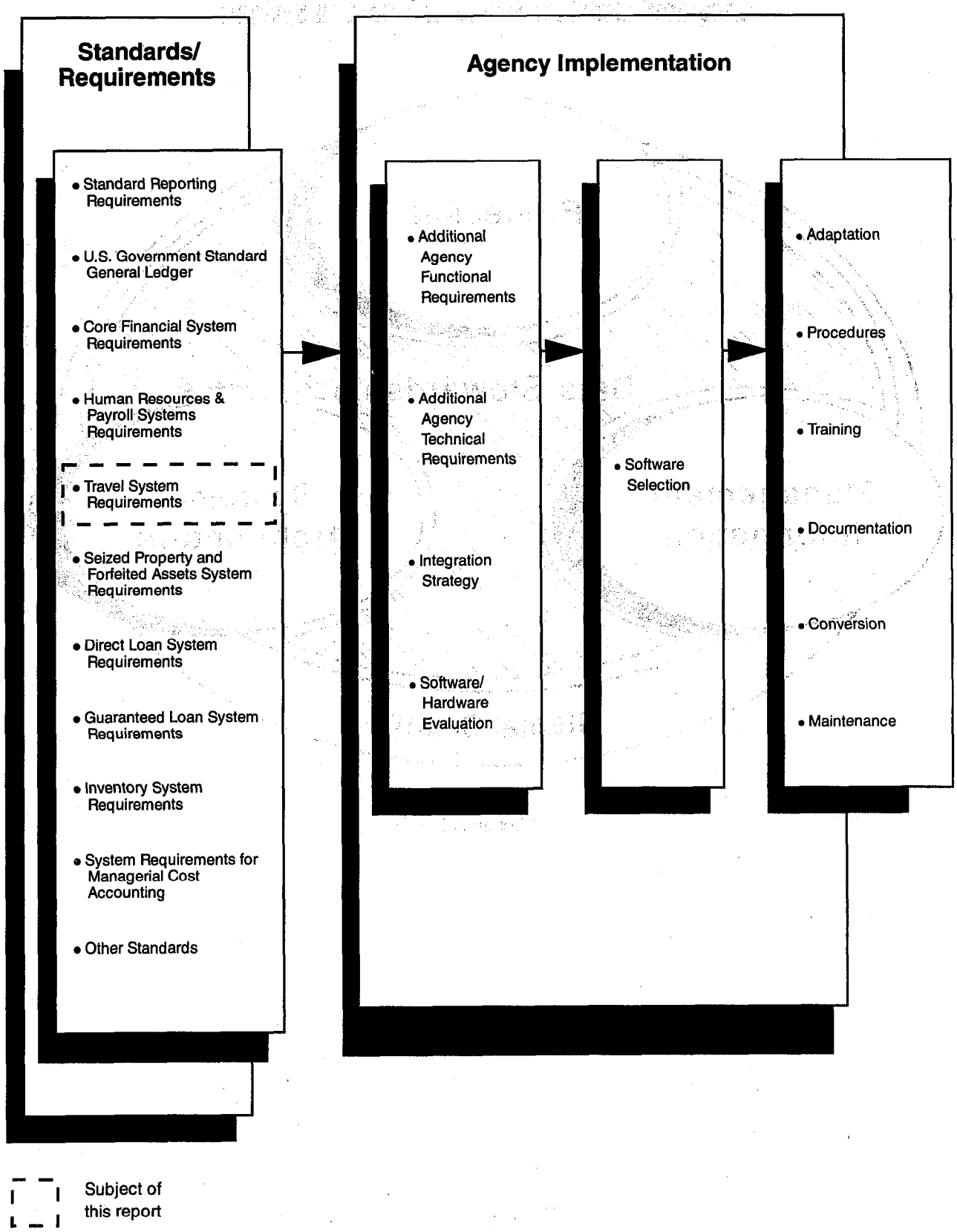

Illustration 1

Integrated Model for Federal Information Systems

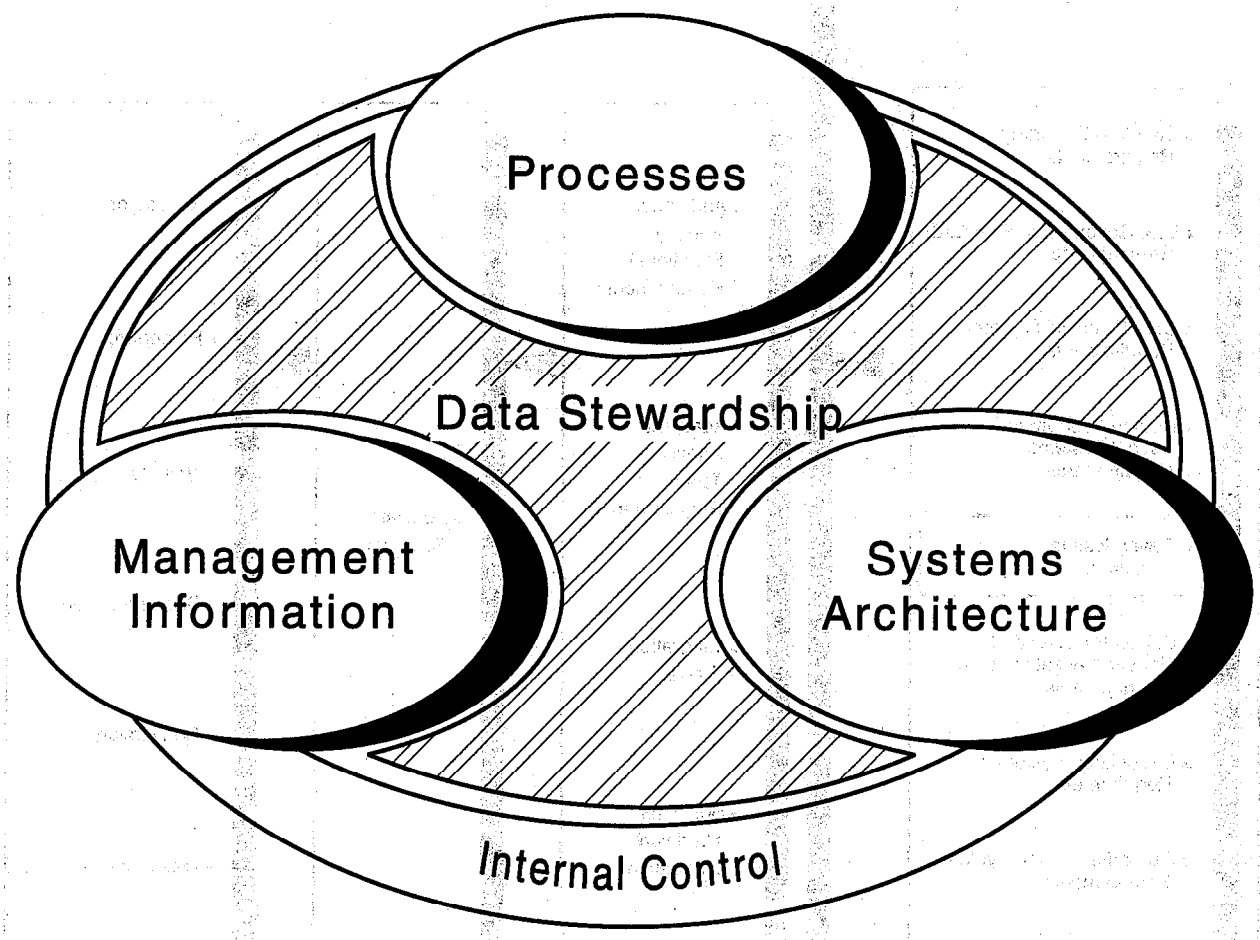

Illustration 2

System Overview

Each agency should devise a comprehensive financial management system based on its technical infrastructure and need to record, manage, distribute, and access financial data. As shown in Illustration 3, Agency Systems Architecture, the travel system is one of the essential system components needed to support program delivery/financing and financial event processing for effective and efficient program execution. Most financial functions interface or integrate with a core financial system and indirectly link to one or more administrative support systems. The requirements for a travel system, therefore, must be evaluated on the basis of how the system performs its control function within the technical and financial architecture of the agency. A mixture of centralized and distributed functions may achieve functionality of the travel system.

As Illustration 4, The Travel Process, shows, the travel system must be able to prepare and track the status of a travel authorization, a travel advance issued by the agency as necessary, and a travel voucher as it goes through the various stages of preparation, approval and processing. The system must incorporate the preparation and approval of travel and transportation authorizing documents, including fund certification; preparation and authorization of emergency travel advances; and computation, preparation, and approval of travel vouchers. Additionally, the system should provide, effective January 1, 2001, for interfacing with a Travel Management System (TMS), arranging tickets and transportation and processing of claims from vendors related to the travel and transportation documents.

As travel expenses are incurred, they must be recorded in order of precedence (authorization must precede a voucher). To be processed, appropriate travel information must be identified, tracked, and approved. The system must document travel information so it is easily and readily available for analysis, decision support, operational control and external regulatory reports.

Appropriate levels of security are required by travel systems to protect the integrity of the travel process and the content of the system. Risk assessments should measure whether the benefits gained outweigh the costs necessary to protect the system.

Agency Systems Architecture

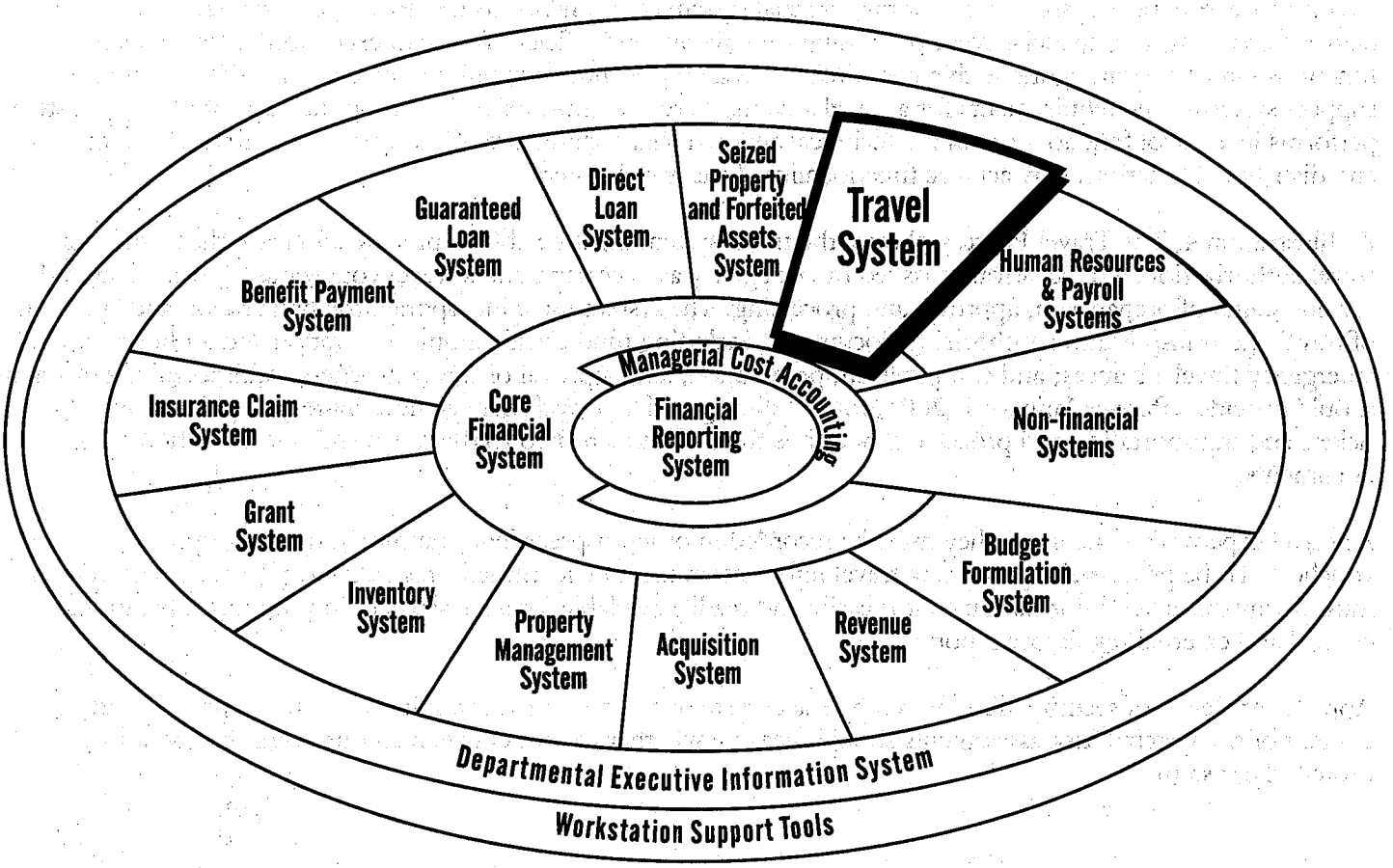

Illustration 3

The Travel Process

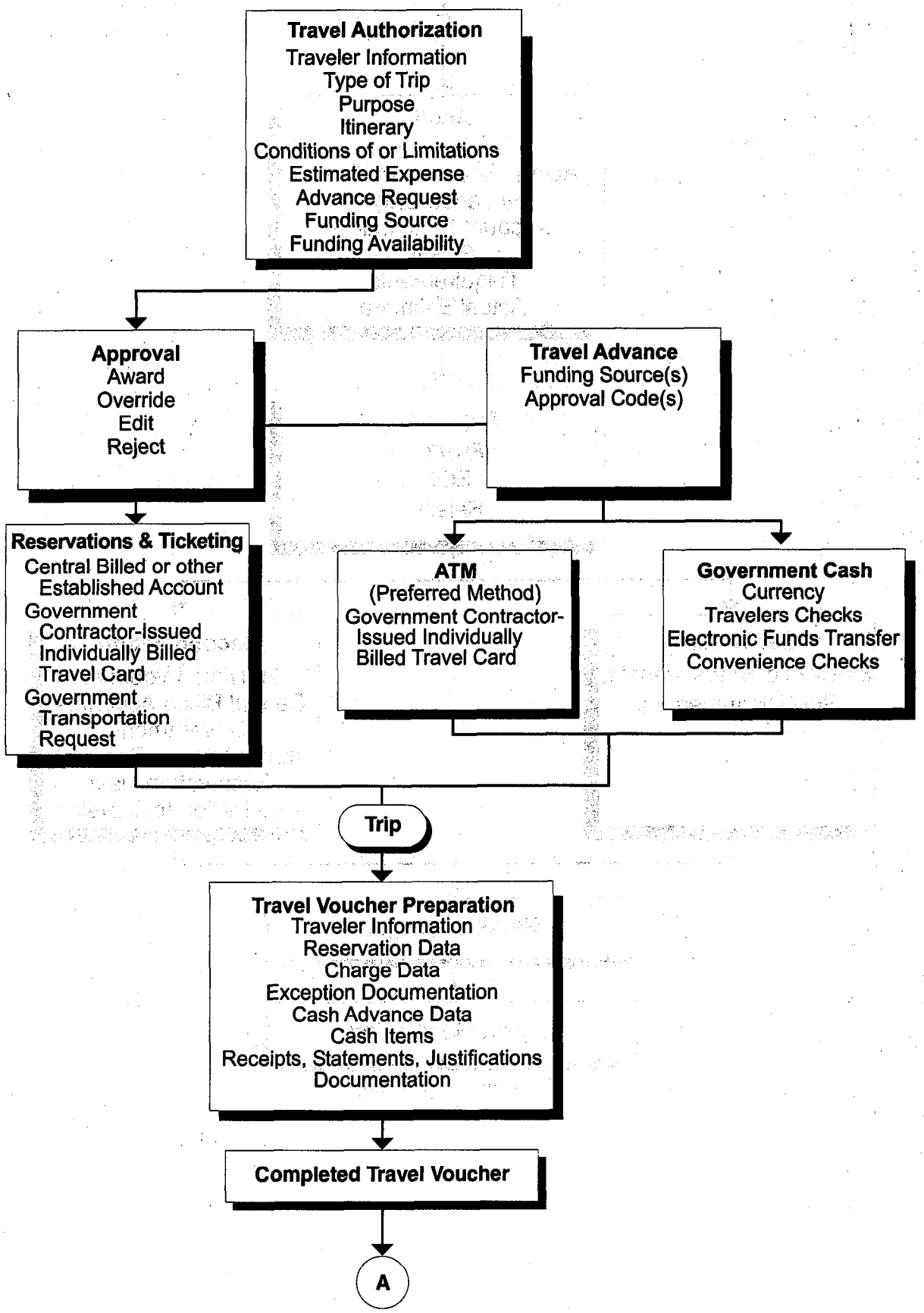

Illustration 4

The Travel Process (continued)

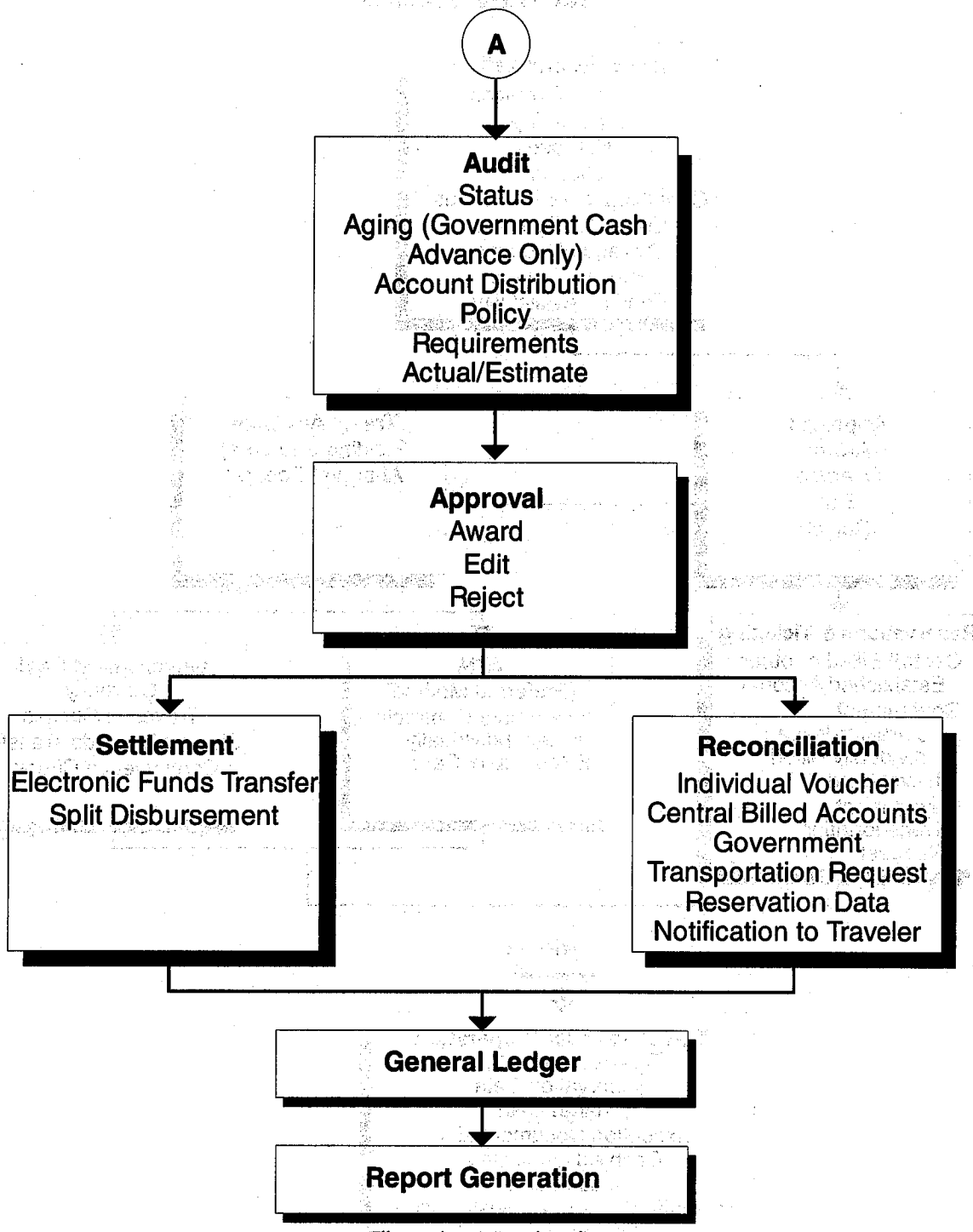

Illustration 4 (continued)

Introduction to Functional Requirements

System requirements for the following travel functions are either mandatory or value-added. Mandatory requirements describe what the system must do and consist of the minimum acceptable functionality necessary to establish a system or are based on Federal laws and regulations. Mandatory requirements are those against which agency heads evaluate their systems to determine substantial compliance with system requirements under the FFMIA. These requirements apply to existing systems in operations and new systems planned or under development.

Value-added requirements describe features or characteristics and may consist of any combination of the following: (1) using state-of-the-art technology, (2) employing the preferred or best business practices, or (3) meeting the special management needs of an individual agency. Value-added, optional, and other similar terminology may be used to describe this category of requirements. Agencies should consider value-added features when judging systems options. The need for these value-added features in agency systems is left to the discretion of each agency head. Value-added features support the degree to which agencies can migrate to an automated travel system.

General

The travel system must support the following common requirements for all travel functions:

Mandatory

1. Provide the capability to maintain the order of precedence for executing each travel step (i.e., authorization must precede a voucher, etc.).
2. Provide override capability to change the order of precedence of the processing steps to handle unusual travel demands.
3. Provide the capability to capture required standard data elements contained in the Federal Travel Regulation (FTR). Provide flexibility to accommodate additional data elements necessary to meet agency needs.
4. Maintain adequate separation of duties.
5. Provide controls to prevent the creation of duplicate travel documents.
6. Provide for fault-free performance of any data with dates prior to, through, and beyond January 1, 2000.
7. Provide the ability to cite multiple funding sources and the ability to designate travel costs by funding source (e.g., dollar amount, percentage allocation).
8. Provide for coding and processing features that will link all phases of travel together, as shown in Illustration 4 (i.e., travel authorization, travel approval, etc.).
9. Provide by October 21, 2003, for appropriate electronic authentication technologies to verify the identity of the sender and the integrity of electronic content that satisfies OMB's implementation requirements of the Government Paperwork Elimination Act (GPEA), Public Law 105-277.
10. Provide for an audit trail on historical data that identifies input, correction, amendment, cancellation and approval.
11. Provide for the use of mandated Federal travel charge cards.
12. Provide for the system to maintain and send a record of expenses for same day trip of more than 12 hours but less than 24 hours with no lodging to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement. In addition, report and send the employer's matching tax amounts.
13. Provide for substantiating lodging expenses and other authorized expenses costing $75 or more in accordance with FTR 301-52.

Value-Added

1. Provide the ability to address foreign currency conversions and fluctuations.
2. Provide for the electronic routing of travel documents to reviewing and approving officials.
3. Provide the ability to electronically route approved documents based on agency defined criteria.
4. Provide for on-line search capability based on user-defined parameters.
5. Provide the capability to allow a user to drill down from summary data to detail data.
6. Provide for a tracking system that will allow employees to determine the status of any travel document at any time.
7. Provide the capability to insert free form text or comments.
8. Provide the capability to allow automatic deobligation on prior year blanket obligations.
9. Provide the capability to download travel information from the agency's Travel Management System.

Travel Authorization

All official travel for the Federal government must be specifically authorized. The travel authorization is approval to travel on official business and is the foundation upon which all other travel documents are processed. If it is not practical or possible to obtain an authorization prior to travel, an agency may approve reimbursement for travel expenses after travel is completed.

The travel authorization function should provide the capability to create travel authorizations and provide funds availability when appropriate (e.g., specific trip authorization). This function must also:

Mandatory

1. Allow for processing various types of travel authorizations including unlimited open, limited open, and trip-by-trip.
2. Provide for determining whether the traveler is a holder of a government-issued charge card.
3. Allow for the option of specific authorization or prior approved travel arrangements as required by the FTR 301-2.
4. Provide for verification that authorization exists and that funds are available.
5. Provide the capability to process travel authorizations with split fiscal year funding and with multiple funding.
6. Record detailed itinerary information.
7. Calculate authorized per diem (including for non-work days, interrupted travel and reduced per diem rates) and meals and incidental expenses (M&IE) based on the temporary duty (TDY) location.
8. Provide the capability to interface with the agency's Travel Management System (TMS) in accordance with the FTR 301-73, effective January 1, 2001.
9. Allow correction, amendment, and cancellation of the travel authorization with appropriate reviewing and approving controls and allow for notification to the traveler and accounting office.
10. Provide the capability to display defined messages to the user regarding certification statements, Privacy Act Statement, standard clauses for required receipts, supporting documentation requirements, etc., and justification statements for use of special travel arrangements.

Value-Added

1. Allow for processing an annual unlimited open travel authorization without recording an estimated obligation amount for each trip prior to travel.
2. Provide for entry for retention of the traveler's profile (e.g., name, mailing address, internal number, e-mail address, bank account, Social Security Number (SSN), payment address, permanent duty station, organization, position title, office phone, tickets and seating preferences, etc.) for subsequent travel actions.
3. Provide for an automated interface of accounting codes and funds availability with the core system.
4. Support use of voice recognition system in reservation system.
5. Ability to obligate travel funds based on estimated costs and liquidate on actual costs at the point of individual trip approval.

Travel Advances

Authorized travel advances are issued for the estimated cash transaction expenses before travel is begun or while travel is being performed. The travel advance may be paid by currency, traveler's checks, electronic funds transfer (EFT), or by an Automated Teller Machine (ATM) withdrawal using an agency travel card. The use of a Government contractor-issued charge card is the preferred method of payment.

Mandatory

If the Government issues an advance in the form of currency, traveler's checks, or EFT under exceptional procedures, the travel advance function must provide for entry, processing, approval, and the payment and liquidation of government funds. This function must provide for the tracking, aging, and control of advances. The travel system must also:

1. Provide the capability to set, change, and apply established limits on travel advances.
2. Provide for limiting the allowed advance based upon transportation method (Government Transportation Request (GTR) vs. non-GTR), subsistence rates, miscellaneous expenses, and possession of a charge card.
3. Allow travel advance information to be accessible in travel voucher preparation.
4. Integrate the issuance and control of the travel advances with the travel voucher payment process to ensure that the advance is liquidated or collected prior to the issuance of a payment to the traveler; also provide the capability not to liquidate when the traveler has been authorized a "retained" travel advance in accordance with FTR 301-51.
5. Provide data for automatic aging outstanding travel advances based on the end of trip date and generate follow-up notices to the travelers and administrative staff concerning delinquent advances effecting payroll offsets or other means of collection.
6. Provide for reporting to the Internal Revenue Service (IRS) delinquent travel advances as taxable income to the traveler.

Travel Vouchers

Once a travel assignment has been completed and unless the agency administratively requires a traveler to submit a travel claim within a shorter time frame, the government traveler must prepare a travel voucher/claim for reimbursement of expenses incurred in the performance of official travel (a) within 5 working days or (b) every 30 days if on continuous travel status. All claims must be in accordance with travel policies. The system should provide for input by both travelers and designated officials at central and/or remote locations. The system should provide for automated point of entry input and be easy to use with adequate direction and prompts to lead the user through the program and collect the necessary information to prepare the voucher. This function must:

Mandatory

1. Provide the capability to draw upon the information reflected on the travel authorization and/or government cash advance provided to the traveler; the system should prepare the voucher/claim as required consistent with authorizing type, including unlimited open, limited open, and trip-by-trip. The system should access the appropriate per diem and mileage allowances.
2. Allow for recording the date of departure from, and arrival at, the official duty station or any other place when travel begins, ends, or requires overnight lodging.
3. Provide the capability to calculate authorized mileage allowances and per diem amounts (including for non-work days, interrupted travel and reduced per diem rates) based on TDY location and other related information.
4. Provide the capability to compute M&IE allowance rates based on travel completed:

a. More than 12 hours but less than 24	75 percent of the applicable M&IE rate
b. 24 hours or more, on:	
-Day of departure	75 percent of the applicable M&IE rate
-Full days of travel	100 percent of the applicable M&IE rate
-Last day of travel	75 percent of the applicable M&IE rate
c. Meals provided in accordance with FTR 301-11.	

5. Allow entering approved or official subsistence rates, mileage allowance, etc., when not available in the travel system.
6. Process partial/interim vouchers against a travel authorization to expedite liquidation related to travel obligations.
7. Provide to the traveler the capability to create and modify travel vouchers before final approval. The voucher then would be forwarded to the approving official. The approving official would either deny and remand it to the traveler or approve it and forward it for payment.
8. Process amended vouchers with appropriate reviewing and approving controls and provide the capability to update related systems/modules.
9. Allow for special routing and approval levels for certain classes/conditions of travel as required by FTR 301-2.
10. Provide the capability to display defined messages to the user regarding required receipts for lodgings and authorized expenses incurred costing $75 or more; surrendering unused, partially used, or downgraded/exchanged tickets; refund certificates, etc.; supporting documentation requirements; justification and certification statements.

11. Provide for a tracking system that will allow travelers, payment offices, etc., to determine the status of any voucher/claim.
12. Provide for system generated series of notices when information has not been submitted timely as specified by FTR 301-51 and 301-52.
13. Provide information to allow for offset of funds to indebtedness through salary offset, a retirement credit, or other amount owed the employee.
14. Provide for matching of travel vouchers with the travel authorizations and/or centrally issued passenger tickets and provide for audit of the claim in accordance with the Federal Travel Regulation (FTR) and Department of State Standardized Regulations (DSSR) for temporary duty travel of all civilian agency government travelers. (The Joint Travel Regulations (JTR) implement the FTR and DSSR for all DoD civilian employees).
15. Provide for a random sampling of travel vouchers for voucher audits, information requirements, or other purposes based on criteria as determined by the agency. (Statistical sampling requirements are contained in GAO's Title 7.)

Value-Added

1. Provide the capability to enter the "Direct Billed" amount for costs such as On-Line Payment and Collection (OPAC) billings by the Department of State for employees stationed overseas, and lodging, airline, and car rental that are billed directly to the agency for payment, but not included in the calculation of payment to the traveler.
2. Provide for a mechanism that allows the traveler to designate applicable amounts to be paid to a charge card contractor and/or reimbursement to the traveler (Split Disbursement).
3. Provide for electronic notification to travelers of payments made by disbursing offices or for disallowance of a claim for an expense. Allow for agency flexibility in defining message contents.

Local Travel

Local travel expenses, including taxi and mass transit fares, are allowable expenses incurred while performing official business within the vicinity of an employee's designated post of duty. The travel system should provide the capability for users to produce a local travel voucher by entering selected data into the system to activate an obligation and payment of local travel. The system must:

Mandatory

1. Provide the capability to compute mileage allowances.
2. Provide the capability to change the appropriate accounting classification data.
3. Provide for funds availability.

Non-Federal Sponsored Travel

The travel system must track and report the travel process for the acceptance of payment in-cash or in-kind acceptance of services from non-federal sources to defray in whole or in part the travel or related expenses of Federal employees in accordance with FTR 304. The system must:

Mandatory

1. Provide a mechanism to assure that sponsored travel be administratively approved by the agency designated official prior to final approval of the travel authorization.
2. Provide for the approval, or disapproval, by a designated individual of the approval office at central and/or remote locations.
3. Provide the capability to indicate the amounts and entitlements to be paid by the government and those to be paid by the sponsoring organization. (e.g., if the government authorizes payment of the traveler's meals and incidental expenses and the sponsoring organization is paying for the hotel and airfare (services in-kind), then this must be clearly shown on the travel authorization.) Show estimated amounts where actual amounts are unknown.

Temporary/Permanent Change of Station

A Temporary Change of Station (TCS) is the relocation of an employee on a temporary basis for a short period (not less than 6 months, nor more than 30 months) to a new official station while an employee is performing a long-term assignment. The employees who receive a TCS will subsequently return to the previous official station upon completion of that assignment. A Permanent Change of Station (PCS) is the relocation of an employee to a new official station or post of duty for permanent duty.

When relocation is authorized at Government expense, the TCS and PCS system requirements must provide mandatory functional capabilities reflected in this publication. In addition, the system must also identify, record, and process information associated with the following allowances which may occur incident to a transfer: (1) househunting trip, (2) transportation (including family), (3) per diem (including family), (4) transportation of household goods, (5) temporary storage, (6) non-temporary storage, (7) transportation of a mobile home, (8) temporary quarters subsistence expense, (9) residence transaction expense reimbursement, (10) relocation services, (11) miscellaneous expenses allowance, (12) property management services, (13) transportation of privately owned vehicle (POV), (14) withholding tax allowance (WTA), (15) relocation income tax (RIT) allowance, and (16) homesale program/home marketing incentive payments. The system must:

Mandatory

1. Provide the capability to capture the following required information:
   - Effective date of the transfer or appointment followed by a one-year service agreement, unless separated for reasons beyond employee's control that are acceptable to the agency.
   - Time limit for beginning travel and transportation not to exceed 2 years from the effective date of the employee's transfer or appointment and not to exceed 3 years when the 2-year limitation for completion of residence (sale and purchase or lease) transactions is extended one year by the head of the agency or his/her designee.
   - Allowance alternative option selected when two or more members of the same immediate family are employed by the government. In applying these alternatives, provide that other members of the immediate family not receive duplicate allowances.
   - Process reimbursement for not more than one return trip during each agreed period of service at a post-of-duty for prior return of immediate family.
2. Provide the capability to calculate maximums or limitations available for the allowances provided in the summary chart below:

Allowance	Transferees Permanent Change of Station (PCS)	Transferees Temporary Change of Station (TCS)	New Appointees	Senior Executive Service (SES) Last Move Home
Househunting Trip	X	X***		
Transportation (including family)	X	X	X	X
Per Diem (including family)	X	X	X*	X*

Allowance	Transferees Permanent Change of Station (PCS)	Transferees Temporary Change of Station (TCS)	New Appointees	Senior Executive Service (SES) Last Move Home
Transportation of Household Goods	X	X	X	X
Temporary Storage	X	X	X	X
Non-Temporary Storage	LIMITED	LIMITED	LIMITED	
Transportation of Mobile Home	X	X	X	X
Temporary Quarters Subsistence Expense	X	X***		
Residence Transaction (Real Estate Expenses)	X****			
Relocation Services (PMS listed below)	X			
Miscellaneous Expenses Allowance	X	X		
Property Management Services (PMS)	X**	X		
Transportation of Privately Owned Vehicle (POV)	X	X	X	
Withholding Tax Allowance (WTA)	X	X		
Relocation Income Tax (RIT) Allowance	X	X		

* Family per diem NOT provided for a new appointee or SES last move home
** Foreign PCS only (until implementation of HR 930)
*** Agency option to pay for TCS
**** Excludes Foreign PCS

3. Provide on screen instructions or prompts as to how calculations/formulas are performed for allowances.
4. Allow for "Remarks" field to enter comments.
5. Provide the capability to display defined messages to the traveler and/or travel administrator regarding statements, justifications, and certifications. Warning messages or guidelines should include at least some identification as to where the traveler should go for additional information. (e.g., If another level for fund certification or approval is required, or if receipts or additional documents are required for certain activities, the system should provide such a message when the order is prepared. In addition, when the voucher segment of the system is activated, the requirement should appear again so that all necessary documentation is available for voucher audit.)
6. Allow for recomputing allowances and making appropriate adjustments.
7. Provide for the capability to offset entitlements against any indebtedness to the Government (e.g., RIT allowance results in a negative amount).
8. Provide for liquidating travel advances from more than one entitlement if submitted on one voucher.
9. Provide for withholding Federal or Puerto Rico, state, local, hospital insurance and Federal Insurance Contribution Act (FICA) tax at the withholding rate applicable to supplemental wages on the original voucher when submitted. (Use the "gross-up formula" in FTR 302-11).
10. Provide for the system to maintain a record of all relocation expenses (those taxable and nontaxable), regardless of what system paid the expenses, and send a record of the expenses, including temporary assignments that are expected to exceed one year, to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement, or provided as a separate W-2 for relocation expenses, as appropriate. In addition, report and send the employer's matching tax amounts.
11. Provide for the system to annually consolidate total amount of employee's WTA's, the amount of moving expense reimbursements, and RIT's paid during the applicable year and provide an itemized list to the employee to facilitate filing RIT claims and income tax returns.

In addition, for the following allowances the system must also:

Mandatory

Allowance for Househunting Trip

(PCS and TCS Transferee only)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's date of travel. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.
   - Reimbursement
     - Actual transportation costs for employee and/or spouse
     - Subsistence for one of the following:
       a. Fixed Amount
          - No itemization or receipts required for lodging and M&IE
          - Perform trip either together or separately, but limited to cost as if traveled together.
            - Employee accompanied by spouse (even if both are employees with separate authorizations) OR if employee and spouse take separate trips: Multiply applicable locality rate by 6.25
            - Employee only: Multiply applicable locality rate by 5

b. Lodgings Plus

- When accompanying employee - Spouse authorized 75% of per diem rate to which employee is entitled; if employee receives less than minimum per diem rate of $6, spouse receives same rate as the employee is entitled.
- When not accompanying employee - Spouse authorized per diem rate to which the employee is entitled.

c. Lesser of the maximum per diem rate for the locality where the employee seeks residence quarters or for the locality where the employee obtains lodging accommodations.

2. Provide the capability to set, change, and apply limits on travel advances for househunting trips as set forth in FTR 302-4.
3. Provide the capability to capture the following required information:
   - Limited to employee and/or spouse
   - Limited to 1 round trip; duration authorized by the agency under FTR 302-4, not to exceed 10 calendar days
   - Specific distance limitations applicable to individual allowances for househunting trips
     - Both old and new official stations are located within the United States
     - Not assigned to Government or other prearranged housing at new official station
     - Old and new official stations are 75 or more miles apart
   - Not authorized for:
     - New appointees
     - Employees assigned under the Government Employee's Training Act

Allowance for Enroute Travel and Transportation of Employee and Immediate Family

(PCS and TCS Transferee, New Appointee, and SES Last Move Home; Excludes Per Diem for Family of New Appointee and SES Last Move Home)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.
   - Reimbursement
     - Actual transportation costs for employee and immediate family
       - Common carrier, Government vehicle, POV, special conveyance
     - Mileage if performed by POV for transfer
       - Rate determined by number of occupants of automobile or as prescribed by Head of Agency
       - Not less than an average of 300 miles per calendar day – daily minimum driving distance
     - Per diem for employee and immediate family

a. Travel time must be more than 12 hours

b. Employee within Continental United States (CONUS)

- Standard CONUS rate

c. Immediate Family

- Spouse when accompanying employee
  - Spouse authorized 75% of per diem rate to which the employee is entitled.
  - If the employee receives less than minimum per diem rate of $6, spouse receives same rate as the employee is entitled.
  - Paid on the basis of actual time used to complete the trip; computed on minimum driving distance per day at not less than 300 miles per calendar day.
- Spouse when not accompanying employee
  - Spouse authorized per diem rate to which the employee is entitled.
- Each member of immediate family authorized as follows:
  - Age 12 or older: 75% of the per diem
  - Under 12 years of age: 50% of the per diem
  - If the employee receives less than minimum per diem rate of $6, member receives same rate as the employee is entitled.

d. Excludes per diem allowances for members of the immediate families of:

- New appointees
- Employees assigned to posts of duty outside CONUS in connection with overseas tour renewal agreement travel
- Employees assigned to posts of duty outside CONUS returning to places of actual residence for separation
- Employees assigned under Government Employees Training Act

2. Provide the capability to set, change, and apply limits on travel advances as:

- Authorized for:
  - Estimated per diem, mileage, common carrier (less than $100) for employee and immediate family as set forth in FTR 302-2.
- Not Authorized for:
  - Overseas tour renewal agreement travel as set forth in FTR 302-2
  - Separation for retirement as set forth in FTR 302-1
  - Government Bill of Lading (GBL) or purchase order as set forth in FTR 302-7 and 302-8

3. Provide the capability to capture the following required information:

- Specific distance limitations applicable to change of official station
  - At least 10 miles distance from the old official station

Allowance for Transportation of Household Goods

(PCS and TCS Transferee, New Appointee, and SES Last Move Home)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.
   - Temporary storage
     - Reimbursement
       a. Commuted Rate System Method (Within U.S.)
          - Employee makes own arrangements/pays carrier or transports by non-commercial means
            - Insurance allowed only when common carrier is utilized
          - Employee paid in accordance with Schedules of Commuted Rates
            - Multiply number of hundreds of pounds shipped (within the maximum weight allowance) by the applicable rate per hundred pounds for the distance shipped as shown in the commuted rate schedule
          - Temporary storage not to exceed commuted rates stated separately in the Schedule of Commuted Rates
          - Limited to incurred expenses—not to exceed maximum amount Government would have incurred by Government Bill of Lading (GBL)
       b. Actual Expense Method (Within or Outside U.S.)
          - Government ships household goods by GBL, not by employee
2. Provide the capability to capture the required following information:
   - Weight limitation
     - 18,000 lbs. net weight of stored and transported goods (If part of household goods are retained overseas in connection with prior return of family, aggregate weight of both shipments cannot exceed weight limit.)
   - Temporary storage
     - Limited to 90 days at origin/destination; may be extended 90 days
   - Non-temporary storage
     - For PCS - Limited to remote or isolated locations
     - Time Limitations
       - Within U.S. - Not to exceed 1 year; may extend in accordance with length of an employee's assignment at an isolated official station
       - Outside U.S. - Not to exceed the length of the employee's tour of duty at the overseas station plus 1 month prior to the time tour begins.
       - DoD overseas teachers - Not to exceed the period of the recess between 2 consecutive school years

- For TCS - Limited to the length of the assignment, up to a maximum of 30 months.

3. Provide the capability to set, change, and apply limits on travel advances as:
   - Authorized for:
     - Transportation and temporary storage of household goods as set forth in FTR 302-8
   - Not Authorized for:
     - Non-temporary storage of household goods as set forth in FTR 302-9
4. Provide access to Schedules of Commuted Rates and Government Bill of Lading rates for moving and storage of household goods and allow comparison.

Allowance for Transportation of Mobile Homes

(PCS and TCS Transferee, New Appointee, and SES Last Move Home)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.
   - Reimbursement
     - Preparation costs
     - Overland transportation
       a. Common Carrier
       b. Mileage allowance
          - POV based on number of occupants of automobile
          - Standard highway mileage guides or actual miles
          - POV mileage specified in FTR, if towed
       c. Geographic limitations - CONUS, Alaska, Canada
     - Over water transportation
       - Geographic limitations – CONUS, Alaska
     - Cannot exceed the maximum amount that would be allowable for transportation and 90 days' temporary storage of household goods.
2. Provide the capability to set, change, and apply limits on travel advances as set forth in FTR 302-7.

Allowance for Temporary Quarters Subsistence Expense

(PCS Transferee and Agency Option for TCS Transferee)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.
   - Reimbursement
     - Fixed Method
       - Limited to 30 days, no extension allowed
       - No receipts required
       - Sum of calculations based on maximum locality per diem rate at new duty station

         Employee 75%

         Dependents 25%
     - Actual Method
       - Receipts required
       - Expenses incurred not to exceed maximum 30 day incremental amount
       - Regardless of U.S. location, authorized per diem based on standard CONUS rate (e.g., CONUS rate of $80/day)

	First 30 days		Over 30 days	
– Employee	$80	100%	$60	75%
– Spouse/family member over 12	$60	75%	$40	50%
– Family member under 12	$40	50%	$32	40%

       - Non-foreign outside CONUS, based on locality per diem rate
     - May be reduced by number of days of househunting
2. Provide the capability to capture the following required information:
   - Specific distance limitations applicable to eligibility for temporary quarters subsistence expenses
     - New official station located within the United States, its territories or possessions
     - Old and new official stations are 40 miles or more apart
   - Not to exceed 60 consecutive days; may extend an additional 60 consecutive days for compelling reasons
   - Not authorized for:
     - New appointees
     - Employees assigned under the Government Employees Training Act
     - Employees returning from an overseas assignment for the purpose of separation
3. Provide the capability to set, change, and apply limits on travel advances for subsistence while occupying temporary quarters as set forth in FTR 302-5.

Residence Transaction Expense Reimbursement

(PCS Transferee only/Excludes Foreign PCS)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer.
   - Maximum Reimbursement Limitations
     - Sale of old home
       - Reimbursable expenses cannot exceed 10% of the actual sale price
     - Purchase of new home
       - Reimbursable expenses cannot exceed 5% of the actual purchase price
     - Settlement of an unexpired lease
       - Applicable laws/terms of lease
       - Sublease
     - Pro rata basis (a) if not full title to the residence or (b) if employee sells or purchases land in excess of that which reasonably relates to the residence site.
2. Provide the capability to set, change, and apply limits on travel advances as not authorized for residence transaction expense reimbursement as set forth in FTR 302-6.
3. Provide the capability to capture the following required information:
   - Settlement dates time limitation - 2 years from date employee reports for duty at new official station; may extend 1 year
   - Not authorized for:
     - New appointees
     - Employees assigned under the Government Employees Training Act
     - Foreign PCS

Allowance for Relocation Services

(PCS Transferee only)

Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer.

- Substitute for reimbursable relocation allowances authorized (e.g., household goods management services as a substitute for transportation of household goods).

Allowance for Miscellaneous Expenses

(PCS and TCS Transferee only)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.

- Reimbursement
  - Minimum Reimbursement
    a. Without immediate family
      – Lesser of 1 week's basic compensation or $350
    b. With immediate family
      – Lesser of 2 weeks' basic compensation or $700
    c. No receipts
  - Actual
    a. Receipts required
    b. Aggregate amount cannot exceed employee's basic pay for 1 week without an immediate family or 2 weeks with an immediate family
    c. In no instance may actual reimbursement exceed the maximum rate of a grade GS-13

2. Provide the capability to set, change, and apply limits on travel advances as not authorized for miscellaneous expenses allowance as set forth in FTR 302-3.
3. Provide the capability to capture the following required information:
   - Not authorized for employee's first assignment unless to an overseas location
   - Not authorized for:
     - New appointees
     - Employees assigned under the Government Employees Training Act
     - Employees returning from overseas assignments for the purpose of separation

Allowance for Property Management Services

(TCS and Foreign PCS (until implementation of HR 930) Transferee)

Provide the capability to capture the following required information:

- Optional use by employee
- Authorized for transfer to foreign area/transferred back to a different non-foreign area
- Agency pays for services offered by a company which assist the employees transferred to a non-foreign area from a foreign area in retaining and renting, rather than selling residence at Government expense
  - Up to a maximum of 24 months (2 years from effective date of transfer)
  - Agency may offset any expenses paid against subsequent reimbursement for sale of residence.
- Not authorized for:
  - New appointees
  - Employees assigned under the Government Employees Training Act
  - Employees transferring wholly within a non-foreign area

Allowance for Transportation of Privately Owned Vehicle (POV)

(PCS and TCS Transferee and New Appointee)

1. Provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment.
   - Agency pays entire costs from point of origin to destination
     - Commercial means
     - Government means as space available
2. Provide the capability to set, change, and apply limits on travel advances for transportation and emergency storage of employee's privately owned vehicle (POV) as set forth in FTR 302-10.
3. Provide the capability to capture the following required information:
   - Restrictions
     - Outside U.S. (to and from Post of Duty)
       a. Transport one POV unless replacement authorized within any 4 year period of continuous service
       b. Employee drives POV from authorized origin to deliver POV to port of embarkation or from port of debarkation to authorized destination; from port of embarkation back to authorized origin after delivering POV or from authorized destination to port of debarkation to pickup POV.
          - Reimburse one-way mileage costs
          - May not be reimbursed a per diem allowance for round-trip travel to and from a port involved
     - Within CONUS – Transport any number of authorized POV's in accordance with FTR 302-10.
     - Rental car not allowed at either duty station

Withholding Tax Allowance (WTA)

(PCS and TCS Transferee only)

1. Provide the capability to calculate in Year 1 a gross-up formula (compensate the employee for the initial tax, the tax on tax, etc.) for a Withholding Tax Allowance (WTA) payment amount to cover the employee's Federal or Puerto Rico withholding tax each time covered moving expense reimbursements are made, excluding other withholding tax obligations.
2. Provide the capability of processing more than one WTA if reimbursement for moving expenses is received in more than 1 calendar year.
3. Provide for system generated notices for outstanding WTA's when information has not been submitted within a given time period as established by the agency.

Relocation Income Tax (RIT) Allowance

(PCS and TCS Transferee only)

1. Provide the capability to capture the following required information:
   - Limited expenses or allowances covered by RIT
     - househunting trip
     - en route travel according to current IRS regulations
     - household goods shipment (including temporary storage over 30 days)
     - non-temporary storage expenses (before October 12, 1984)
     - mobile home/boat movement
     - temporary quarters
     - residence transactions (real estate) expense reimbursement
     - relocation services which constitute income to the employee
     - miscellaneous expenses allowance
     - property management services allowance
   - Not authorized for:
     - New appointees
     - Employees assigned under the Government Employees Training Act
     - Employees returning from overseas assignment for the purpose of separation
2. Provide the capability to set, change, and apply limits on travel advances as not authorized for relocation income tax (RIT) allowance as set forth in FTR 302-11.
3. Allow for entering appropriate data for income level and filing status.
4. Allow for processing RIT claims involving two or more States with the selection of applicable taxing situations (average, highest, sum of the applicable state / local marginal tax rate) to determine applicable single State / local marginal tax rate.
5. Provide the capability to calculate formulas for a Combined Marginal Tax Rate (CMTR) which includes a single rate for Federal or Puerto Rico Marginal Tax Rate, State's Marginal Tax Rate (applicable when States do not allow deduction of moving expenses), and Local Marginal Tax Rate.
6. Provide the capability to calculate a CMTR formula for Year 1 and for Year 2 (Formula adjusts the State and local tax rates to compensate for their deductibility from income for Federal or Puerto Rico tax purposes.)
7. Provide the capability to calculate State gross-up formulas to be used when States do not allow deduction of moving expenses.
8. Provide the capability to calculate in Year 2 a gross-up formula for a RIT Allowance payment amount to cover the additional tax liability not covered by the WTA paid in Year 1 on prior PCS settlement vouchers.
9. Provide the capability of processing more than one RIT, if reimbursement is received in more than 1 calendar year.

Homesale Program / Home Marketing Incentive Payments

(PCS Transferee only)

1. Provide the capability to calculate maximums or limitations applicable to the following incentives:

- Agency pays transferred employee home marketing incentive for finding a bona fide buyer for employee's residence. May not exceed the lesser of:

  a. Five percent (5%) of the price the relocation services company paid the employee for residence

  OR

  b. Actual savings the agency realized from the reduced fee/expenses it paid to the relocation services company

2. Provide the capability to capture the following required information:

   - Use relocation services companies under contract with the Government

Interface Requirements

The travel system must provide travel activity transactions to the core financial system by:

- Generating accounting transactions as needed.
- Updating funds control.
- Updating the standard general ledger.
- Generating disbursement actions by electronic funds transfer (EFT).
- Updating subsidiary systems/modules.

The system must:

Mandatory

1. Provide a standard record format for interface of transactions from the travel system to the core financial system.
2. Provide interfaces with the accounts receivable module for salary offsets. Access to claims shall be controlled as determined by each agency.
3. Provide the capability to generate the appropriate accounting transactions to reflect the cost of the trip to be funded by the government and transactions to record the receipt of income from non-federal sources. (As a value-added feature, this could be linked with an Accounts Receivable System.)
4. Provide for recording sufficient airline ticket information that is essential to the airline ticket payment process so that the accounting office may review the information, verify the amount cited on the airline bill, and determine if a refund is due or reconcile other ticketing differences so that correct payment is made.
5. Provide the capability to interface with the agency's Travel Management System, effective January 1, 2001.
6. Provide the capability to maintain and send a record of taxable travel payments to the payroll system for inclusion in the employee's Form W-2, Wage and Tax Statement.

Value-Added

1. Provide interface to electronic routing or mail system.
2. Provide the capability to support electronic interface with the credit card company.
3. Provide for on-line funds validation.
4. Provide the capability to support electronic interface with relocation contractors.

Reports

The travel system should provide the capability to generate the required standard, ad hoc and query reports for all standard data elements as required by the FTR. This function must:

Mandatory

1. Maintain data for use in future time frames.
2. Maintain standard data elements contained in the Federal Travel Regulation (FTR), Chapter 301, Appendix C, to generate standard and ad hoc reports.
3. Maintain and report travel obligation and liquidation information.
4. Allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the agency.
5. Provide the capability to download data to spreadsheets or other analytical tools.
6. Provide the capability to run on-demand analysis reports.
7. Provide travel data to GSA for oversight in accordance with FTR 300-70, Agency Reporting Requirements.

Value-Added

1. Provide the capability to electronically transmit reports.
2. Provide the capability to modify "HELP" facilities to meet specific requirements of the agency.

System Administration

The system administration provides centralized control and administration of the travel system. This function must:

Mandatory

1. Provide the capability to establish and maintain the following tables that include, at a minimum:
   - User Administration
     - Traveler Profile
   - Trip purpose
   - Operational expense
   - Locality/M&IE allowances
   - Locality/lodging rate (per diem)
   - Travelers Government Charge Card
   - Air costs/destination
   - Rental car rate/type
   - POV mileage rate/mileage
   - Approving Officials:
     - Organization/Funding
     - Delegated Authority
2. Provide for administering required access controls and security.
3. Provide for flexible operational capability to allow for daily, weekly, biweekly, monthly, quarterly, and annual processing requirements.
4. Provide the capability to maintain rules incorporated in the travel system.
5. Provide for maintaining defined messages to the user regarding general system information (including Privacy Act Statement), announcements, etc.
6. Provide for maintaining routing lists.
7. Provide for supporting the remote user.
8. Provide for establishing capability to use electronic signatures.
9. Provide the capability for backup and recovery of transactions.
10. Provide for gathering and analyzing usage statistics.
11. Provide for retaining system records in accordance with agency regulations and preventing the purging of historical records prior to the proper period as authorized for disposal by the National Archives and Records Administration (NARA).

Value Added

1. Provide for automated maintenance of per diem rates from a central source.

Records Retention

All records created within the Federal government may be destroyed only with the approval of the National Archives and Records Administration (NARA), per 36 CFR 1228 and 1234. Basic travel records are currently authorized for disposal by General Records Schedule (GRS) 9, Travel and Transportation Records and by GRS 20, Electronic Records (copies may be obtained from your agency's records officer or from NARA). For travel and transportation records not covered by this authority or for any question regarding the disposition of Federal records, please contact:

Life Cycle Management Division (NWML)
National Archives and Records Administration
Washington, D. C. 20408

The telephone number is (301) 713-7110.

Appendix A: References

The following relevant laws, regulations, and publications were used in preparation of this document:

- Title 5 United States Code Chapter 57
- Title 20 United States Code Section 905
- Title 26 Code of Federal Regulations Part 1
- Title 36 Code of Federal Regulations Chapter 12, Parts 1228 and 1234
- Title 41 Code of Federal Regulations Chapters 300-304
- General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, Title 7, Fiscal Guidance
- Treasury Financial Manual 3-5000
- General Accounting Office, Office of the General Counsel, Civilian Personnel Law Manual, Title III - Travel and Title IV - Relocation
- Department of State Standardized Regulations (DSSR)
- Joint Travel Regulations (JTR), Volume 2 - Department of Defense Civilian Personnel

Appendix B: Glossary

This section prescribes certain terms and definitions used in the travel process.

Common Carrier Private sector suppliers of air, rail or bus transportation.

Commuted Rate A rate used in connection with transportation and temporary storage of household goods. It includes cost of line-haul transportation, packing/unpacking, crating/uncrating, drayage incident to transportation and other accessorial charges, and costs of temporary storage within applicable weight limit for storage including in/out charges and necessary drayage.

Continental United States (CONUS) The 48 contiguous States and the District of Columbia.

Convenience Checks Government contractor-provided product and service which allows checks to be written on a government contractor-issued charge card within established dollar limits.

Delinquent Advance An amount which no expenses are substantiated within a reasonable period of time or an amount in excess of the substantiated expenses that are not returned within a reasonable period of time in accordance with Title 26 Code of Federal Regulations Part 1.

Direct Billed Negotiated agreement with a company who agrees to bill directly to the agency for payment (e.g., lodging, airline and car rental). These expenses will not be claimed on the employee's travel voucher. Also includes On-Line Payment and Collection (OPAC) billings from other Federal agencies such as Department of State for TDY travel of employees stationed overseas.

Electronic Signature A method of signing an electronic message that (a) identifies and authenticates a particular person as the source of the electronic message; and (b) indicates such person's approval of the information contained in the electronic message.

En route Travel and Transportation of Employee and Immediate Family Allowance
An allowance for travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel between the old official station and the new official station.

Foreign Area (see also Non-Foreign Area)
Any area, including the Trust Territories of the Pacific Islands, situated both outside CONUS and the non-foreign areas.

Government Contractor-issued Individually Billed Charge Card
A Government contractor-issued charge card issued to authorized employees to pay for official travel and transportation expenses for which the charge card contractor bills the employee.

Government Transportation Request (GTR) (Standard Form 1169)
A government document used to procure common carrier transportation services. The document obligates the government to pay for transportation services provided.

Homesale Program / Home Marketing Incentive Payments
An incentive paid to an employee who participates in an agency homesale program and meets other conditions in FTR 302-14. The employee is taxed on the amount of the incentive and will not receive a Withholding Tax Allowance (WTA) or Relocation Income Tax (RIT) Allowance.

Househunting Trip Allowance
An allowance for travel (including per diem) and transportation expenses of only the employee and/or spouse for one round trip to the new official station locality to find permanent residence quarters to rent or purchase.

Miscellaneous Expenses Allowance
An allowance for defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at a new location. Costs include disconnecting/connecting appliances and utilities; cutting, fitting rugs/draperies; forfeiture losses on medical, dental, food locker contracts that are not transferable; automobile registration; and driver's license.

Mobile Home Allowance
An allowance for movement of a mobile home for use as a primary residence when movement is authorized instead of shipment and temporary storage of household goods.

New Appointee Any person newly appointed to government service, including student trainees.

Non-Foreign Area Includes the United States, its territories or possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Marianna Islands, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979) (excludes the Trust Territories of the Pacific Islands).

Non-temporary Storage
Storage of household goods while the employee is assigned under a permanent change of station to an isolated or remote location within or outside the CONUS to which the employee cannot transport household goods. Property is stored either in available government-owned storage space or suitable commercial or privately owned space obtained by the government. Non-temporary storage is also available in conjunction with any temporary change of station assignment.

Official Station The location of an employee's or invitational traveler's permanent work assignement. The geographic limits of the official station are: (a) For an employee: (1) the corporate limits of the city or town where stationed or if not in an incorporated city or town; (2) the reservation, station, or other established area (including established subdivisions of large reservations) having definite boundaries where the empoloyee is stationed; (b) For an invitational traveler: (1) the corporate limits of the city or town where the home or principle place of business exists or if not in an incorporated city or town; (2) the reservation, station, or other established area (including established subdivisions of large reservations) having definite boundaries where the home or principle place of business is located.

Outside the Continental United States (OCONUS)
Outside of the 48 continguous states and the District of Columbia. OCONUS includes both foreign and non-foreign areas.

Per Diem Allowance A daily payment for lodging, meals, and related incidental expenses used instead of reimbursement for actual expenses.

Permanent Change of Station (PCS)
The relocation of an employee to a new official station or post of duty for permanent duty.

Post of Duty An official station outside CONUS.

Property Management Services Allowance
An allowance paid by the agency to the employee or directly to a relocation company to manage the employee's residence as a rental property. The employee is taxed on the amount of expenses whether the agency paid directly to the employee or to the relocation services company.

Relocation Income Tax (RIT) Allowance
A reimbursement calculated in Year 2 and paid to the employee to cover the additional tax liability (Federal, State and local taxes) as a result of certain moving expenses furnished in-kind or for which the Government provides reimbursement or a relocation allowance to the transferred employee not covered by the Withholding Tax Allowance paid in Year 1).

Relocation Services Allowance
Agency payments made to a private company under a contract with an agency to assist a transferred employee in relocating to the new official station. Amounts the agency pays to a relocation services company on behalf of an employee may be taxable to the employee. (Agencies may contact the Assistant Chief Counsel , Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, D.C. 20224 for information on the income tax consequences of payments made to a relocation services company.)

Remote User An individual who can stay-in-touch from any location to perform the service needed.

Requirements JFMIP systems requirements are either mandatory or value-added. The definitions of these two categories are:

Mandatory Mandatory requirements describe what the system must do and consist of the minimum acceptable functionality necessary to establish a system or are based on Federal laws and regulations. Mandatory requirements are those against which agency heads evaluate their systems to determine substantial compliance with system requirements under the Federal Financial Management Improvement Act (FFMIA). These requirements apply to existing systems in operations and new systems planned or under development.

Value-added Value-added requirements describe features or characteristics and may consist of any combination of the following: (1) using state-of-the-art technology, (2) employing the preferred or best business practices, or (3) meeting the special management needs of an individual agency. Value-added, optional, and other similar terminology may be used to describe this category of requirements. Agencies should consider value-added features when judging systems options. The need for these value-added features in agency systems is left to the discretion of each agency head.

Residence Transaction Expense Reimbursement
A reimbursement to the employee of allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station and for purchase of a home at the new official station.

Split Disbursement A payment in which the traveler designates applicable amounts to be paid to a Government charge card contractor and to the traveler.

Temporary Change of Station (TCS)
The relocation of an employee to a new official station for a temporary period (not less than 6 months, nor more than 30 months) while the employee is performing a long-term assignment and subsequent return of the employee to the previous official station upon completion of that assignment.

Temporary Duty (TDY) location
A place, away from an employee's official station, where the employee is authorized to travel.

Temporary Quarters Subsistence Expense Allowance
An allowance to reimburse an employee for expenses such as lodging, meals and incidental expenses incurred by the employee and immediate family during occupancy of temporary quarters. (Not authorized for a transfer to a foreign area (See Department of State regulations for foreign area temporary quarters subsistence expense.))

Temporary Storage Storage of household goods at origin, destination, or en route in connection with transportation to, from, or between official station or posts of duty or authorized points. Storage is provided instead of furnished quarters or a quarters allowance and is allowed only when storage is incident to transportation of household goods at government expense.

Transportation of Household Goods Allowance
An allowance for transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station. Items such as live animals, automobiles, perishable items and other items as set forth in FTR 302-1 are specifically excluded from the definition of household goods.

Transportation of Privately Owned Vehicle (POV) Allowance
An allowance for transportation of a motor vehicle not owned by the government and used by the employee or immediate family to an official station within or outside the CONUS. The agency may also pay for emergency storage of the vehicle when it is transported at Government expense and when it is determined that the immediate family and household goods should be evacuated.

Travel Advance Prepayment for estimated cash transaction travel expenses paid to an employee.

Travel Authorization (Orders)
Written approval to travel on official business. There are three basic types of travel authorizations:

A. Unlimited open - An authorization allowing an employee to travel for any official purpose without further authorizatioin.

B. Limited open - An authorization allowing an employee to travel on official business without further authorization under certain specific conditions, i.e., travel to specific geographic area(s) for specific purpose(s), subject to trip cost ceilings, or for specific periods of time.

C. Trip-by-trip - An authorization allowing an individual or group of individuals to take one or more specific official business trips, which must include specific purpose, itinerary, and estmated costs.

Travel Management System (TMS)
A system to arrange travel services for Federal employees on official travel, including tickets and transportation, and reservation of accommodations. A TMS includes a travel management center, commercial ticket office, electronic travel management system, or other commercial method of arranging travel.

Travel Voucher A signed claim for reimbursement of expenses incurred in the performance of official travel.

Withholding Tax Allowance (WTA)
A reimbursement or payment calculated in Year 1 for moving expenses made to the employee to cover the employee's Federal or Puerto Rico tax withholding obligations each time covered moving expense reimbursements are made that result in a Federal or Puerto Rico tax withholding obligation.

Year 1 The calendar year in which reimbursement or payment for moving expenses is made to, or for the employee.

Year 2 The calendar year in which a claim for the RIT Allowance is actually paid.

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