

GAO Highlights

Highlights of [GAO-25-107062](#), a report to the Committee on Armed Services, House of Representatives

Why GAO Did This Study

In 2024, more than 400,000 service members received PCS travel orders and moved to a new duty station. When the military services order these moves, service members are entitled to timely PCS reimbursements to cover costs. A January 2023 report by the Suicide Prevention and Response Independent Review Committee cited delayed payments, especially PCS reimbursements, as a financial stressor associated with suicide risk for service members.

House Report 118-125 includes a provision for GAO to review delayed payments to service members, with an emphasis on PCS reimbursement delays. GAO's review assesses the extent to which (1) DOD has guidance on monitoring timelines for PCS reimbursements and (2) the Army and Marine Corps monitor and address delays in PCS reimbursements.

GAO analyzed guidance related to the monitoring of PCS reimbursements; interviewed DOD and military service finance officials; and analyzed PCS data from fiscal years 2021 through 2023 (the latest complete year of data available at the time of GAO's data request and review).

What GAO Recommends

GAO recommends that DOD clarify language in the FMR related to reimbursement timelines and that the Army and Marine Corps each establish single entities to monitor PCS reimbursement timeliness and resolve problems expeditiously. DOD concurred with the first two recommendations and did not concur with the third recommendation. GAO continues to believe that each of its recommendations are warranted, as discussed in this report.

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MILITARY COMPENSATION

Clearer Guidance Needed for Timely Reimbursement of Moving Expenses

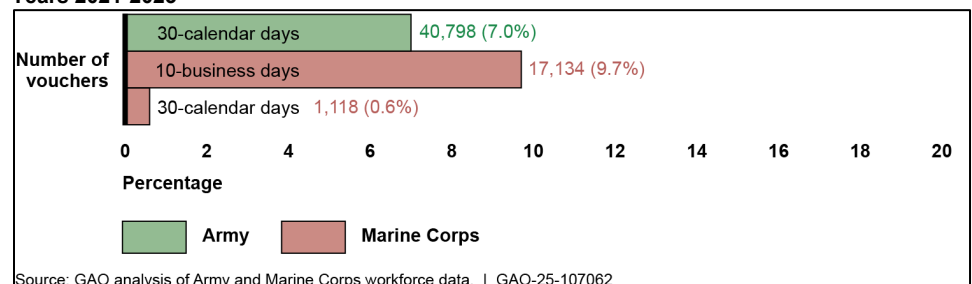
What GAO Found

DOD's *Financial Management Regulation* (FMR) includes timelines for reimbursing service members for costs incurred for permanent change of station (PCS) moves. However, GAO found that parts of the FMR guidance are unclear and have inconsistent PCS reimbursement timelines—including both a 30-calendar day and a 25-business day timeline. Military service officials told GAO that this lack of clarity causes confusion. Without clear guidance, service members might carry the burden of moving costs beyond a reasonable period.

GAO reviewed 3 fiscal years of PCS data from two selected military services—the Army and the Marine Corps—to identify the extent to which such reimbursements were delayed, monitored, and addressed. GAO found that these services regularly monitor PCS reimbursements through multistep reviews and post-payment audits. However, instances of delays persist. Specifically, during the 3-year period, GAO found the following delays, by service:

- **Army.** Of the 586,417 PCS voucher reimbursements processed, 40,798 (7.0 percent), were delayed beyond the 30-calendar day time frame the Army follows under the FMR. Of those, most were paid within 31 to 60 calendar days. These delays totaled almost \$139 million in reimbursements.
- **Marine Corps.** Of the 176,216 voucher reimbursements processed, 17,134 (9.7 percent) were delayed beyond the 10-business day time frame the Marine Corps follows. Most of those delays, which totaled almost \$47 million, were paid within 11 to 20 business days. Had the vouchers been processed using the 30-day calendar time frames in the FMR, the Marine Corps would have 1,118 voucher reimbursements processed (0.6 percent), totaling \$5.7 million, delayed in that period.

Number and Percent of PCS Reimbursement Delays for the Army and the Marine Corps, Fiscal Years 2021-2023



Source: GAO analysis of Army and Marine Corps workforce data. | GAO-25-107062

Note: The Army follows a 30- and the Marine Corps a 10-day timeline for voucher reimbursements. The data reflect the number and percentage of permanent change of station (PCS) transactions involving service members and excludes data related to sensitive or classified PCS relocations.

Army and Marine Corps officials cited challenges associated with processing PCS reimbursements on time, including multiple offices being involved and higher staffing needs, particularly during summer months. Each service lacks a single entity with authority and responsibility to monitor and address problems associated with such delays. Such an entity for each service could help improve their ability to resolve delays expeditiously and help ensure timely PCS reimbursements to service members.