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[Page 53-57]

TITLE 41--PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

CHAPTER 301--TRAVEL ALLOWANCES

PART 301-8--REIMBURSEMENT OF ACTUAL SUBSISTENCE EXPENSES

Sec.

301-8.1 General.

301-8.2 Conditions warranting authorization or approval of actual expenses.

301-8.3 Maximum daily rates and reimbursement limitations.

301-8.4 Authorization or approval.

301-8.5 Requirements for documentation, review, and administrative controls.

301-8.6 Mixed travel (per diem and actual subsistence expense) reimbursement.

301-8.7 Interruption of subsistence entitlements.

Authority: 5 U.S.C. 5707.

Sec. 301-8.1 General.

This part applies worldwide (both within and outside CONUS) except as specifically provided in this part.

(a) Authority. Agencies may authorize or approve reimbursement for the actual and necessary subsistence expenses of official travel when such expenses are unusually high due to special or unusual circumstances, or for occasional meals and/or lodging, as provided in this part. This authority shall be used for individual travel assignments or specific travel situations only after appropriate consideration of the actual facts existing at the time the travel is directed and performed.

(b) Delegation of authority. Heads of agencies may delegate, with provisions for limited redelegation, the authority to authorize or approve travel on an actual subsistence expense basis. Such delegation or redelegation shall be held to as high an administrative level as practicable to ensure that authorization or approval of travel on an actual subsistence expense basis or reimbursement therefor is based on adequate consideration and review of the travel circumstances warranting such reimbursement.

(c) Agency responsibility. Heads of agencies shall, in accordance with provisions of this part, prescribe administrative policies and procedures under which reimbursement for actual and necessary expenses of official travel may be authorized or approved to ensure that the authority contained herein is administered in accordance with the intent of this regulation.

(d) Relationship to per diem. Generally, authorization or approval of actual subsistence expenses is contingent on the entitlement to per diem. Except as otherwise provided in this part, the definitions and

rules stated in part 301-7 applicable to the employee's entitlement to a per diem allowance shall apply to travel on an actual expense basis.

(e) Allowable expenses. Actual subsistence expense reimbursement may be allowed for the same types of expenses that are covered by the per diem allowance in Sec. 301-7.1(c) provided such expenses are determined to be actual and necessary expenses incident to the particular travel assignment.

[[Page 54]]

(f) Prudent traveler. An employee traveling on the actual subsistence expense basis is expected to exercise the same care in incurring expenses as set forth in part 301-7 for travel on a per diem basis.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41533, Oct. 12, 1990; 55 FR 46064, Nov. 1, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992]

Sec. 301-8.2 Conditions warranting authorization or approval of actual expenses.

(a) Travel assignments involving special or unusual circumstances. Travel on an actual subsistence expense basis may be authorized or approved for travel assignments when the applicable maximum per diem rate (see Sec. 301-7.3) is inadequate due to special or unusual circumstances. The maximum per diem rate, although generally adequate, may be insufficient for a particular travel assignment because the actual and necessary subsistence expenses are unusually high due to special duties or because subsistence costs have escalated due to special or unforeseen events. Since lodging costs constitute a major portion of the subsistence expenses, travel on an actual expense basis may be authorized or approved for travel when, due to special or unusual circumstances, the lodging costs absorb all or nearly all of the applicable maximum per diem allowance. Examples of travel assignments or situations that may warrant authorization or approval of actual and necessary expenses include but are not limited to the following:

(1) The employee attends a meeting, conference, or training session away from the official duty station where lodging and meals must be procured at a prearranged place (such as the hotel where the meeting, conference, or training session is being held) and the lodging costs incurred, because of these prearranged accommodations, absorb all or practically all of the applicable maximum per diem allowance;

(2) The travel is to an area where the applicable maximum per diem allowance is generally adequate but subsistence costs have escalated for short periods of time during special functions or events such as missile launching periods, international or national sports events, world's fairs, conventions, or natural disasters;

(3) Based on a situation described in paragraph (a)(2) of this section, affordable lodging accommodations are not available or cannot be obtained within a reasonable commuting distance of the employee's temporary duty point and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging;

(4) The employee, because of special duties of the assignment, necessarily incurs unusually high expenses in the conduct of official business, such as to procure superior or extraordinary accommodations

including a suite or other quarters for which the charge is well above that which he/she would normally have to pay for accommodations; or

(5) The employee necessarily incurs unusually high expenses incident to his/her assignment to accompany another employee in a situation as described in paragraph (a)(4) of this section.

(b) Situations requiring reimbursement for occasional lodging and/or meals. Although lodging and/or meals are furnished without cost (or at a nominal cost) for a particular assignment, the employee may necessarily incur expenses for occasional lodgings and/or meals. The agency may approve reimbursement of appropriate expenses incurred for occasional meals or lodging that are determined to be necessary and justified by the circumstances involved. The actual expense allowable for lodging or each meal may not exceed the applicable lodging or individual meal allowance provided in part 301-7, or 300 percent of those amounts if special or unusual circumstances are involved. If the travel is to a location where Sec. 301-8.3(c) applies under special

[[Page 55]]

or unusual circumstances, the authorizing agency shall determine an appropriate limitation on the amount of reimbursement. Each agency shall establish necessary administrative procedures for travel under this paragraph.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41533, Oct. 12, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993; FTR Amdt. 66, 62 FR 30279, June 3, 1997]

Sec. 301-8.3 Maximum daily rates and reimbursement limitations.

This section establishes the maximum amount of reimbursement for actual subsistence expenses that may be authorized or approved for each calendar day or fraction thereof. Agencies shall determine appropriate and necessary daily maximum rates not to exceed these amounts when authorizing or approving travel under this part. Maximum daily rates need not be prorated for fractions of a day; however, see paragraphs (b)(1) and (2) of this section for reimbursement limitations.

(a) Maximum daily rates--(1) Travel within CONUS. For travel within CONUS, the maximum daily rate for subsistence expenses shall not exceed 300 percent of the applicable maximum per diem rate (rounded to the next higher dollar) prescribed in appendix A for the travel assignment location.

(2) Travel outside CONUS. For travel outside CONUS, the maximum daily rate for subsistence expenses shall not exceed the greater of the amounts prescribed by the Departments of Defense and State, as set forth in the Joint Federal Travel Regulation/Joint Travel Regulation and the Foreign Affairs Manual, respectively, for nonforeign and foreign areas.

(b) Reimbursement limitation--(1) General limitation. When the actual subsistence expenses incurred during any 1 day are less than the maximum daily rate authorized, the employee shall be reimbursed only for the lesser amount. Expenses incurred and claimed (including those for fractional days) shall be reviewed and allowed only to the extent determined to be necessary and reasonable by the agency. (See Sec. 301-8.5(b).) Reimbursement for meals and incidental expenses shall not exceed:

(i) 300 percent of the M&IE rate applicable to the temporary duty location; or

(ii) \$25 plus the M&IE rate applicable to the temporary duty location when the daily maximum rate authorized is established under paragraph (a)(2)(ii) of this section.

(2) Specific meals and incidental expenses limitation. The agency may authorize or approve the payment of meals and incidental expenses on a flat rate basis without the need for receipts and/or itemization when such expenses are within the applicable M&IE rate. On full days of travel, the payment shall not exceed the applicable M&IE rate. On partial days of travel, the payment shall not exceed three-fourths of the applicable M&IE rate. The amount of the maximum daily rate in excess of the actual M&IE payment may be used for lodging.

(c) When lodging is procured through use of an agency purchase order. When actual subsistence expense reimbursement is authorized or approved under this part and lodging is furnished to the employee at no cost through use of an agency purchase order, the agency shall not authorize or approve reimbursement for other subsistence expenses that will, when combined with the cost of lodging furnished, exceed the maximum daily rate authorized under paragraphs (a) and (b) of this section.

[FTR Amdt. 10, 55 FR 41533, Oct. 12, 1990, as amended by FTR Amdt. 19, 56 FR 37478, Aug. 7, 1991; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 32, 58 FR 58241, Oct. 29, 1993; FTR Amdt. 38, 59 FR 43500, Aug. 24, 1994; FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996; FTR Amdt. 66, 62 FR 30279, June 3, 1997]

Sec. 301-8.4 Authorization or approval.

(a) Requests for authorization or approval of actual expense reimbursement. It is the employee's responsibility to request authorization or approval for actual subsistence expense reimbursement when conditions appear to warrant such reimbursement and to furnish appropriate justification to support the request.

(b) Prior authorization of actual expense travel. Normally, travel on an actual expense basis should be authorized in advance and the daily maximum

[[Page 56]]

rate authorized by the agency shall be stated in the travel authorization.

(c) Approval after travel is completed. If travel is performed without prior written authorization or is authorized on a per diem basis and otherwise conforms to the provisions of this part, reimbursement for actual and necessary subsistence expenses may be approved after completion of the travel.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992]

Sec. 301-8.5 Requirements for documentation, review, and administrative controls.

(a) Documentation of actual expenses on the voucher--(1) Itemization. When travel is authorized or approved on an actual subsistence expense basis, the employee shall itemize on the travel voucher each expense for which reimbursement is claimed on a daily

basis. Meals must be itemized separately; i.e., breakfast, lunch, and dinner. Those expenses that do not usually accrue on a daily basis, such as laundry and cleaning and pressing of clothing, may be averaged over the number of days that actual expense reimbursement is authorized or approved.

(2) Receipts. Receipts shall be required for lodging, regardless of amount, and any individual meal when the cost is over \$75. Agencies may, at their discretion, require receipts for other allowable subsistence expenses; however, the employee must be informed of this requirement in advance of travel. The provisions of Sec. 301-7.9(b)(1) and (2) covering double occupancy and missing receipts apply to this part.

(3) Exception to receipts and/or itemization requirement. When an agency limits reimbursement for meals and incidental expenses to 100 percent of the applicable M&IE rate (as provided in Sec. 301-8.3(b)(2)), receipts and/or itemization of meals and incidental expenses need not be required except at agency discretion.

(4) Fire safety responsibilities. An employee traveling on official business is strongly encouraged to stay at an approved accommodation as defined in Sec. 301-17.2(c) of this chapter.

(b) Agency review and administrative controls. Procedures shall be established by each agency to ensure that actual subsistence expense reimbursement under the provisions of this part is properly administered and controlled to prevent abuse of the authority contained herein. (See Sec. 301-8.1(c).) An appropriate review of the justification for travel on an actual subsistence expense basis shall be made. Expenses claimed by an employee shall be reviewed by the agency to determine whether the expenses are reasonable and allowable subsistence expenses, and are necessarily incurred in connection with the travel assignment.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 39, 59 FR 46194, Sept. 7, 1994; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

Sec. 301-8.6 Mixed travel (per diem and actual subsistence expense) reimbursement.

(a) Generally, when actual expense reimbursement is authorized or approved for a particular temporary duty location, and is the only reimbursement system involved, the partial day of travel to and from that location also will be on an actual expense basis. However, if the en route travel to or from the actual expense location entails more than 1 day, the agency may authorize actual expense reimbursement, or per diem in accordance with part 301-7, whichever is administratively advantageous and commensurate with the expenses expected to be incurred by the traveler.

(b) If actual expense reimbursement authorized for particular locations is intermingled with per diem at other locations in a single trip, the agency shall determine when the transition between reimbursement systems occurs. Only one method or system is authorized for any given calendar day except as provided in Sec. 301-8.2(b) or Sec. 301-8.3(b)(2).

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

Sec. 301-8.7 Interruption of subsistence entitlements.

The provisions of Sec. 301-7.15 applicable to interruptions of per diem entitlement (leave and nonworkdays, return

[[Page 57]]

to official station for nonworkdays, indirect route or interrupted travel, and illness or injury or a personal emergency situation) shall apply to travel on an actual subsistence expense basis.

[FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]