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Policies and Procedures

Title: Per Diem and Actual Subsistence Allowances

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Distribution: ARS Headquarters, Areas, and Locations

This P&P:

- States policy and describes types of travel expenses that per diem and actual subsistence allowances cover.
- Explains the maximum actual subsistence rates for domestic and foreign travel that may be approved when special or unusual circumstances occur.

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1. References

For delegations of authority to approve travel and other related matters, see P&P 340.0, “Delegations of Authority to Approve Travel.”

For information on tax exemption certificates, see the Official Airline Guide (OAG) or General Services Administration (GSA) website (<http://www.gsa.gov>).

For payment of travel expenses for preemployment interviews of candidates outside the Federal Government, see P&P 412.5, “Recruitment, Retention Incentives and Other Special Payments.”

2. Authorities

- Agriculture Travel Regulations (ATR) 301-7, 301-8, 302-1, 302-2, 302-4, 302-5
- Federal Travel Regulations (FTR) 301-7, 301-8, 302-1, 302-2, 302-4, 302-5
- 5 U.S. Code (USC) 5702
- Standardized Regulations (SR) (Government Civilians, Foreign Areas) 925

3. Policy

It is USDA and ARS policy to reimburse travelers promptly, within the limits prescribed by the law (FTR’s and ATR’s), and for expenses incurred in carrying out their assigned work.

4. Types of Expenses Covered by Per Diem

The per diem allowance covers charges, including taxes and service charges where applicable, for the following types of subsistence expenses:

- Lodging. (For information on tax exemption certificates, see the OAG or GSA website.)
- Meals, including related tips and taxes.
- Incidental expenses:
 - Fees and tips to waiters, porters, baggage handlers, bell persons, hotel maids, dining room stewards and others on vessels, and hotel servants in foreign countries, and postage for mailing travel charge card payments
 - Laundry and cleaning and pressing of clothing

5. Exceptions to Per Diem

Per diem may not be paid for travel within 1 calendar day when the travel is performed within a 25-mile radius of either the employee's Official Duty Station (ODS) or residence.

Per diem may not be paid for travel of more than 1 calendar day when the travel is performed within a 35-mile radius of the employee's ODS.

Per diem shall not be allowed when the period of official travel is 12 hours or less or the travel is within the ODS.

Subsistence expenses are not allowed within the ODS.

6. Per Diem Rates

Per diem rates for official travel shall be at daily rates not in excess of the maximum per diem rates prescribed by GSA. Per diem rates include a maximum amount for lodging and a fixed amount for meals and incidental expense (M&IE) for each locality.

- **Continental United States (CONUS)** per diem rates are published by GSA.
- **Nonforeign areas** rates are established by the Secretary of Defense and listed in Civilian Personnel Per Diem Bulletins published periodically in the Federal Register.
- **Foreign areas** rates are established by the Secretary of State and published in Section 925, as a supplement to the SR's.

7. Per Diem Allowances

Temporary Duty (TDY) travel

- **Lodging required.** The per diem rate allowable is limited to the maximum lodging amount for the location, plus the applicable M&IE rate.
- **Lodging not required.** When no lodging costs will be incurred, the per diem rate is limited to the applicable M&IE rate. NOTE: When no lodging cost is incurred authorize an "S", Special rate, on the travel authorization. Itemization of meals is not required on form AD-616, Travel Voucher.

Extended Stays

- For travel assignments in excess of 30 days at TDY locations and when travelers are able to secure lodging and meals at lower costs, the per diem rate will be reduced accordingly and an “S”, Special rate of reimbursement, authorized.
- **Dual per diem rates.** Employees receiving per diem at one TDY location may be authorized to receive an additional per diem allowance for official TDY at another location. The amount of additional per diem will be limited to the increased expenses resulting from the TDY assignment. The excess amount (if any) of the lodging cost may be reimbursed as a miscellaneous travel expense if otherwise proper.

NOTE: Dual per diem rates will not be allowed unless employees are occupying long-term residence accommodations.

Recreational vehicles

When the use of recreational vehicles is approved as advantageous to the Government, the per diem expenses will be limited to the applicable maximum per diem rate for the location. Advantageous use might occur when an extended TDY assignment is located in a remote area or where conventional lodging facilities are not available.

Permanent Change of Station

A predefined standard CONUS rate is applicable for the employee and members of immediate family. Contact your Area Transportation Assistant (ATA) or Headquarters Travel Office or refer to Chapter 301 Part 7 of the FTR's.

En route travel to new Permanent Duty Station (PDS).

- **CONUS.** The standard CONUS rate is prescribed for all locations within the 48 contiguous United States and District of Columbia.
- **Outside CONUS.** The per diem allowance payable shall be the locality rate applicable.

Travel to seek residence quarters. The standard CONUS rate is prescribed for all locations.

Temporary quarters allowance.

- **CONUS.** The standard CONUS rate is prescribed for all locations.

- **Outside CONUS.** When temporary quarters are obtained in a foreign area or in the United States prior to transferring to a foreign area, the employee may be eligible for an allowance under the SR prescribed by the Department of State.

When lodgings/meals are furnished

Lodgings furnished. When lodging is furnished at no cost, the maximum per diem rate will be reduced to a specific special rate not to exceed the prescribed M&IE rate.

Meals furnished.

- **CONUS locations.** When meals are furnished at no cost or no cost is established for a furnished meal(s), the following deductions must be made to the M&IE rate:

M&IE Rates

	\$30	\$34	\$38	\$42
Breakfast	6	7	8	9
Lunch	6	7	8	9
Dinner	16	18	20	22
Incidentals	2	2	2	2

NOTE: When the cost of a furnished meal is stipulated, the employee shall deduct that amount.

- **Outside CONUS locations.** When meals are furnished at no cost, the M&IE rate shall be reduced by the applicable dollar amount shown in Appendix B, FTR, Chapter 301-7.

Lodging and meals furnished.

- **CONUS locations.** When there is no cost for lodging and meals, the per diem rate is \$2 per day.
- **Outside CONUS locations.** When there is no charge to the employee for lodging and meals, the per diem rate shall not be reduced lower than the prescribed incidental expense rate in Appendix B of FTR, Chapter 301-7.

Preemployment interviews

When necessary, the per diem rate allowable is limited to the maximum lodging amount for the location, plus the applicable M&IE rate. Payment of per diem must be authorized; it is not an entitlement (see P&P 412.5).

Reporting to first PDS

- **CONUS.** When authorized, new hires/appointees are eligible for the standard CONUS rate for all locations within CONUS when reporting to first PDS.
- **Outside CONUS.** New appointees are eligible for the per diem applicable to the location.

8. Actual Subsistence Rates

Actual subsistence rates for official travel may be authorized or approved when due to special or unusual circumstances the lodging costs absorb all or nearly all of the applicable maximum per diem rate. Actual subsistence will not be authorized unless expenses exceed the locality per diem rate by at least \$5 total for the duration of the period requested. However, the following restrictions apply:

- **CONUS.** The maximum daily rate for subsistence expenses shall not exceed 150-300 percent of the applicable maximum per diem rate (rounded to the next dollar).

NOTE: When rounding to the next dollar, do not go over 300 percent. You may need to round downward.

- **Travel outside CONUS.** The maximum daily rate for subsistence expenses shall not exceed the greater of 150-300 percent of the applicable maximum per diem rate for nonforeign and foreign areas.

Requests for approval of actual subsistence rates shall be made in advance on a travel authorization and forwarded through the ATA to the Area Director (AD). Approval of actual subsistence rates, after the conclusion of travel, should be done sparingly.

If employees from more than one Area and/or Headquarters staff will be traveling to a location requiring approval of an actual subsistence rate, the requests must be forwarded through the Area Office (or the Financial Management Division (FMD), Travel and Relocation Services Branch (TRSB) for Headquarters) to the Director, FMD, for approval on behalf of the Administrator. Otherwise, the AD's (Deputy Administrators for NPS and AFM, as applicable) may approve actual subsistence rates when only their respective employees are involved (see P&P 340.0). The Director, FMD, will approve individual requests from Headquarters office/staff employees on behalf of the ARS Administrator. To obtain the approval of the Director, FMD, forward a

properly completed AD-202, Travel Authorization/Advance, using “Steve M. Helmrich, for the Administrator”, as the approving official, along with a justification statement to the Chief, Travel and Relocation Services Branch, FMD.

9. Summary of Responsibilities

ARS Travel Coordinator, TRSB, FMD:

- Distribute per diem rates and subsequent changes for CONUS and nonforeign areas.
- Establish actual subsistence rates when requested by more than one Area and/or Headquarters office within ARS.
- Provide applicable foreign per diem rates to Headquarters employees upon request.

ABFO:

- Furnish applicable foreign per diem rates to Area/location offices.
- Consolidate and forward group requests for actual subsistence to FMD for approval.

Traveler:

- Use current per diem rates.
- Forward questions on per diem and actual subsistence as follows:
 - Headquarters travelers contact TRSB.
 - Area and location travelers contact your applicable ATA.
- Shall exercise the same care in incurring expenses as a prudent person would if traveling on personal business and personal funds.

10. Glossary

ABFO. Area Budget and Fiscal Officer

Actual Subsistence is a rate not to exceed 150-300 percent over the prescribed per diem rate.

AD. Area Director

ATA. Area Transportation Assistant

ATR. Agriculture Travel Regulations

CONUS is the 48 contiguous United States and the District of Columbia.

Destination rate is the per diem rate applicable to the location where the traveler will perform TDY or where the traveler makes an en route stopover to obtain overnight lodging.

FMD. Financial Management Division

Foreign areas are any areas (including the Trust Territory of the Pacific Islands) situated outside CONUS except those nonforeign areas.

FTR. Federal Travel Regulations

GSA. General Services Administration

Locality rates are maximum per diem rates prescribed for specific localities.

M&IE. Meals and Incidental Expenses

Nonforeign areas include the States of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, and the territories and possessions of the United States outside CONUS.

NPS. National Program Staff

OAG. Official Airline Guide

ODS. Official Duty Station

OPM. Office of Personnel Management

Outside CONUS. This includes nonforeign and foreign areas other than the 48 Contiguous United States and District of Columbia.

PCS. Permanent Change of Station

PDS. Permanent Duty Station

Per diem allowance is a maximum daily amount prescribed for lodging, meals and incidental expenses for a specific locality.

Recreational vehicles include mobile homes, campers, camping trailers, or self-propelled mobile recreational vehicles.

SR. Standardized Regulations

Standard CONUS rate is a prescribed per diem rate for any location within CONUS that is not included in one of the defined localities or areas for which a specific rate is prescribed.

TDY. Temporary Duty

TRSB. Travel and Relocation Services Branch

U.S.C. United States Code

/s/

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Deputy Administrator
Administrative and Financial Management