



United States
Department of
Agriculture

Office of the Chief
Financial Officer

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TO: Agency Chief Financial Officers
Senior Accountable Travel Officials

FROM: Stan McMichael *[Signature]* 3/26/15
Associate Chief Financial Officer, Financial Policy and Planning

SUBJECT: Approval Authority Guidance for Actual Expense Reimbursement
Requests Above Per Diem

The purpose of this memorandum is to provide updated information for the Agriculture Travel Regulation (ATR) published on December 8, 2015. Updates include approval level thresholds for actual expenses above the per diem rate and clarification on delegating approval authority for such expenses.

Agency or Staff Office Heads may take the following actions regarding actual expense reimbursement requests:

- Approve requests up to 300 percent (per [41 Code of Federal Regulations, Subtitle F, Federal Travel Regulation](#), reimbursements are limited to 300 percent; there is no authority to exceed this ceiling.).
- Delegate the authority to approve non-emergency requests up to 150 percent.
- Delegate the authority to approve requests for hazard related emergencies (i.e. disease, fire, natural disasters), *not to exceed 300 percent*, to the Senior Accountable Travel Official.
- Retain the authority (do not delegate) to approve non-emergency requests over 150 percent.

Agencies can elect to have the designated approving official or Agency/Staff Office Head authorize/approve the request as a routing official through the electronic travel system (ETS), currently ConcurGov, and/or complete and sign the attached *Request for Actual Expense above Per Diem* form; the signed form must be uploaded in the ETS.

Authorizing and Delegating Officials:

- An Agency Head is the head of an organizational unit of the Department who reports to an Under Secretary;
- A Staff Office Head is the head of an administrative staff office who reports to the Secretary, or the Inspector General.
- A Staff Office is a Departmental Administrative office whose head reports to the Assistant Secretary for Administration or officials within the Office of the Secretary.
- State Directors are not considered Agency or Staff Office Heads.

Approving officials should ensure requests are approved in advance of travel (pre-approved). Reimbursement can be approved after the travel is completed (post approval) when the approving official determines one of the following occurred:

- Pre-approval was not necessary and/or possible; or
- Unanticipated, unusual, and/or extenuating circumstances caused necessary expenses to be greater than the authorized per diem allowance.

This memorandum supersedes any previously issued *Approval Authority Guidance for Actual Expense above Per Diem* guidance.

If you have any questions, please contact Marie Butler, Travel Policy Team Lead, Fiscal Policy Division, at 202-690-0290 or Marie.Butler@usda.gov.

Attachment

cc: Travel Policy Users Group



Request for Actual Expense Above Per Diem

Traveler name (print or type): _____

Division / Branch: _____

Travel Dates: _____ Location: _____

Per Diem: Lodging: _____ M & IE _____

Actual Requested: Lodging: \$ _____ # of Days _____
M & IE: \$ _____ # of Days _____

Percent Above Per Diem: _____

Steps Taken to Find Lodging within Per Diem

Explanation of Why Trip Cannot Be Delayed

Traveler /Requestor Signature: _____

Decision (circle one): Approved Denied

Approving Official Name: _____

Signature: _____ Date: _____

Agency or Staff Office Heads may delegate the authority to approve non-emergency actual expense reimbursement requests up to 150 percent of the established per diem rate for the temporary duty location; the authority to approve actual expense requests between 150 and 300 percent remains with the Agency or Staff Office Head and cannot be further delegated. An Agency or Staff Office Head may delegate the authority to approve actual reimbursement requests for hazard related emergencies, such as disease, fire, natural disasters, etc, not to exceed 300 percent, to the Senior Accountable Travel Official only. As stated in the Federal Travel Regulation, there is no authority to exceed 300 percent.



Actual Expense Calculation Information

Per GSA FTR Bulletin 18-09, the USDA will use the ‘No Itemization’ method to calculate actual expenses. Here is how it works:

The traveler is on TDY to a location with a maximum daily per diem of \$220; which is \$156 for lodging and \$64 M&IE.

An authorized approving official (AO) could authorize up to \$596.00 per night for actual lodging. This amount is calculated by multiplying the total per diem \$220 (lodging and M&IE) by 300%; this equals \$660, then subtracting the M&IE of \$64.

M&IE is included to determine the maximum lodging allowed, but then is removed from final consideration to make sure the traveler still has funds for meals and incidentals. For example, if you multiply \$156 by 300% the actual expense allowance is \$468; this results in a reduction of \$128.

The traveler must provide adequate justification as to why more than the local per diem was spent, and that justification must meet AO approval.

Actual Expense 150% Rule Example (New Orleans, Louisiana)

Example 1 Calculations	Lodging	\$156.00		Actual Lodging	\$245.00
	M & IE	\$64.00		M & IE	\$64.00
	Max Per Diem	\$220.00		Amount Requested	\$309.00
		\$220.00 x 150%	\$330.00		
		Less M & IE	(\$64.00)		
	Max actual lodging		\$266.00		
	Requested Rate: \$309/220% = 140%				

Actual Expense 300% Rule Example (New Orleans, Louisiana)

Example 2 Calculations	Lodging	\$156.00		Actual Lodging	\$380.00
	M & IE	\$64.00		M & IE	\$64.00
	Max Per Diem	\$220.00		Amount Requested	\$444.00
		\$220.00 x 300%	\$660.00		
		Less M & IE	(\$64.00)		
	Max actual lodging		\$596.00		
	Requested Rate: \$444/220% = 202%				

NOTE: It is easier to use MS Excel (or similar) for the calculations; however, if you divide by the max per diem amount as a percentage (verse dollar amount), you can get the desired rate information.