



Department of Veterans Affairs

Financial Policy

Volume XIV

Travel

Chapter 2

Travel Per Diem

Approved:

A handwritten signature in black ink, appearing to read "Ed Murray", is written over a horizontal line.

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Date

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0201 OVERVIEW

This chapter establishes the Department of Veterans Affairs (VA) financial policies and procedures regarding the payment of per diem for official Government travel, implementing and supplementing those portions of the Federal Travel Regulations (FTR) pertaining to temporary duty travel (TDY). The FTR implements statutory requirements and Executive Branch policies for travel by Federal civilian employees and others authorized to travel at Government expense as directed in 41 Code of Federal Regulations, [Chapters 300 through 304](#).

Pursuant to the Inspector General Act of 1978, as amended, Office of Inspector General (OIG) employees must adhere to travel Directives, policies, procedures, and guidance of the OIG.

Per Diem itemization and receipt requirements are specifically covered in this chapter. For a list of all expense type receipt requirements refer to [FTR §301-11.25](#), and [Vol XIV Ch. 1, Travel Administration, Appendix I, Receipt Requirements](#). Reference [Vol XIV Ch. 4, Miscellaneous Expenses](#) for guidance on lodging related miscellaneous expenses.

Union rights and privileges related to travel expenses, as defined in Union agreements, do not supersede the regulations contained in the FTR.

0202 REVISIONS

| Section | Revision | Office | Reason for Change | Effective Date |
|---------|---|------------|----------------------------|----------------|
| Various | Reformatted to new policy format and completed 5 year review. | OFP (047G) | Reorganized chapter layout | August 2017 |
| 0201 | Added authority for OIG employees to follow OIG directives, policy, guidance; FTR supersedes Union agreement statement. | OFP (047G) | General Policy Update | August 2017 |
| 0203 | Added: Local Travel. Updated: Approving Official, Actual Expense, FTR, Local Travel, Official Station, Meals and Incidental Expenses, Per Diem, Reduced Per Diem, TDY, and Travel Claim. Removed: Blanket travel reference under Travel Authorization; TDY Location, and definitions not referenced | OFP (047G) | Improve Readability | August 2017 |

| Section | Revision | Office | Reason for Change | Effective Date |
|---------|--|------------|--|----------------|
| | in this chapter. | | | |
| 0204 | Added: VA Chief of Staff delegation of 300 percent actual expense. Updated: 300 percent actual expense delegations; Financial Services Center; Approving Officials; and Traveler. Removed Office of Financial Policy. | OFP (047G) | General Policy Update | August 2017 |
| 020501 | Moved local travel per diem exception guidance to Vol XIV Ch. 7, Local Travel, providing a link. Added VA will perform quarterly consolidated post TDY audits. Updated guidance on per diem entitlement while on TDY at new position official station. | OFP (047G) | General Policy Update | August 2017 |
| 020505 | Updated computation of daily lodging costs. | OFP (047G) | General Policy Update | August 2017 |
| 020506 | Updated reduction in per diem allowances for TDY 1 – 29 days and extended stays 30 days or more. | OFP (047G) | General Policy Update | August 2017 |
| 020507 | Updated interruptions of per diem entitlements with leave and other absence (material change). | OFP (047G) | General Policy Update | August 2017 |
| 020510 | Updated actual expense approval authority and request process. | OFP (047G) | General Policy Update; Delegation of Authority | August 2017 |
| 020511 | Updated actual expense reimbursement, itemization, and documentation requirements. | OFP (047G) | General Policy Update | August 2017 |
| 020513 | Updated guidance on extended TDY tax reimbursement allowance and income tax relocation allowance. Added link to FSC procedures. | OFP (047G) | General Policy Update, FTR Amendment 2014-01 | August 2017 |

| Section | Revision | Office | Reason for Change | Effective Date |
|------------|--|------------|-----------------------|----------------|
| 0206 | Updated references. | OFP (047G) | General Policy Update | August 2017 |
| 0207 | Rescinded April 2011 chapter. | OFP (047G) | General Policy Update | August 2017 |
| 0208 | Updated contact emails. | OFP (047G) | General Policy Update | August 2017 |
| Appendices | Reorganized appendices. | OFP (047G) | General Policy Update | August 2017 |
| Appendix B | Added links to GSA Per Diem Rates; and a note table rates are examples. | OFP (047G) | Improve Readability | August 2017 |
| Appendix C | Changed title, corrected the third example, added a note rates used are sample rates. | OFP (047G) | General Policy Update | August 2017 |
| Appendix E | Added procedures on calculating actual expense and updated VA Form 0902. | OFP (047G) | General Policy Update | August 2017 |
| Appendix F | Updated guidance. | OFP (047G) | General Policy Update | August 2017 |
| Appendix G | Removed previous Federal Travel Regulation references adding FTR links throughout chapter. Added new appendix with current delegations of authority to approve actual expense for temporary duty travel. | OFP (047G) | General Policy Update | August 2017 |

0203 DEFINITIONS

Actual Expense - A per diem payment method authorizing reimbursement for actual lodging or meal subsistence expenses incurred, up to the limit prescribed by the General Services Administration (GSA), or limited by the VA as appropriate. Entitlement to reimbursement is contingent upon entitlement to per diem, and is subject to the same definitions and rules governing per diem.

Alternate Location - A destination other than the traveler's official station or the point of interruption while on TDY travel, e.g., when lodging is secured at a site other than the TDY site.

Approving Official (AO) - A VA employee (typically a direct line supervisor) who is aware of how the authorized travel will support the agency's mission, who is knowledgeable of the employee's travel plans and/or responsible for the travel funds paying for the travel involved, and has been delegated the authority to approve travel requests.

Calendar Day - A 24-hour period from midnight day one to midnight the next day.

Conventional Lodging Facilities - Includes hotel, motel, a boarding house, or any lodging facility where lodging is normally obtained based on a daily rate. An apartment or house, rented for example through Airbnb (online private rental) for a week or month, is not a conventional lodging facility.

Extended Assignment - A TDY trip where the traveler is in TDY status for 30 calendar days or longer at one location, and the TDY location is farther than 50 miles from both the traveler's permanent duty station and residence.

Federal Travel Regulation (FTR) - GSA implements statutory requirements and Executive Branch policy for travel by Federal civilian employees and others authorized to travel at Government expense.

Extended TDY Tax Reimbursement Allowance (ETTRA) - An allowance designed to reimburse Federal, State and local income taxes incurred incident to an indefinite TDY extended assignment at one location. ETTRA was previously referred to as Income Tax Reimbursement Allowance (ITRA) in the FTR.

Indefinite TDY - Occurs when travel is expected to last for more than 12 months at the same location, or can occur when a series of assignments to the same location, all for short periods, but that together cover a long period.

Local Travel - Travel performed either within an established local radius of the official duty station, or 50 miles of the employee's residence. The standard local radius will be 50 miles from the official station. A VA station may establish a local radius different from the standard radius based on counties, geographical boundaries, or nearby cities. This local radius cannot exceed 50 miles and must be established in writing and approved by the Facility Director. For virtual employees, the local radius will be 50 miles from the virtual/mobile office.

Locality Rates - Maximum per diem rates prescribed for specific localities within the Continental United States (CONUS), (Reference [Appendix A: Maximum Per Diem Rates](#) and [GSA Per Diem Rates](#)).

Lodgings-Plus Per Diem Method - The standard method VA will use to reimburse the actual cost of lodging and a fixed amount for meals and incidental expenses

based on the locality rate, unless a determination is made to authorize a reduced rate method or actual expense method.

Long-Term or Extended Travel - Refers to official travel lasting 30 or more continuous calendar days.

Meals and Incidental Expense (M&IE) Allowance - Daily allowance provided to travelers during TDY travel to cover the cost associated with reasonable meals and travel-related incidental expenses (e.g., tips). Travelers are required to exclude any meal provided by the Government.

Mixed Travel - Occurs when official travel within a single trip is subject to payment of the daily subsistence expenses using more than one reimbursement method (i.e., Lodgings-Plus, Actual Expense, Reduced Per Diem).

Non-Workdays - Legal Federal Government holidays and weekends or other scheduled non-workdays.

Official Station - An area defined by the agency that includes the location where the employee regularly performs his or her duties or an invitational traveler's home or regular place of business ([FTR §300-3](#), and [Vol XIV Ch. 7, Local Travel](#)).

Official Travel - Travel under an official travel authorization from an employee's official station or other authorized point of departure to a TDY location and return from a TDY location, between two TDY locations, or relocation at the direction of a Federal agency.

Per Diem Allowance - A subsistence allowance for lodging, meals, and related incidental expenses incurred while on authorized TDY. Under the per diem methods VA must reimburse the daily cost incurred by a traveler for lodging up to a maximum daily rate, and a fixed, reduced, or actual amount for meals and incidental expenses (M&IE). Travelers must exclude any meal provided by the Government or provided at a conference as part of the registration fee. Maximum per diem rates for TDY locations are established by GSA, available at [GSA Per Diem Rates](#).

Personal Emergency Situation - The death or serious illness or injury of the employee's family or catastrophic occurrence or impending disaster such as a fire, flood, or Act of God that directly affects the employee's family or home at the official station and occurs while the employee is at or en route to or from a TDY location.

Reduced Per Diem - A per diem method limiting the rate to less than the maximum allowable rate when there are known reductions in lodging and meal costs, or when subsistence costs can be determined in advance are lower than the prescribed per diem rate. The travel authorization must state the reduced per diem rate in advance of the TDY.

Rest Period or Rest Stop - A period of rest not to exceed 24 hours at either an intermediate point en route or at the destination and must allow for appropriate overnight lodging. The rest period or stop begins upon arrival at the lodging accommodation and ends at departure from the accommodation.

Standard CONUS Rate - The per diem rate allowed for any location in CONUS that does not have a specific locality rate approved ([GSA Standard Per Diem Rate](#)).

Temporary Duty (TDY) Travel - Travel by an employee on official business to a designated location(s), as authorized by an employee's approving official through a travel authorization.

Travel Advance - Prepayment of authorized estimated travel expenses paid to an employee in the form of electronic funds transfer (EFT).

Travel Authorization - Written or electronic authorization to incur expenses while on authorized official business for the Government, which must include specific purpose, itinerary, and estimated costs ([FTR §301-71.103](#), [FTR §301-11.200](#)).

Travel Claim - A certified document requesting approval for reimbursement of authorized travel expenses incurred, submitted by the traveler in VA's travel system.

Traveler - An individual, as defined by [FTR §301-1.2](#), who is authorized to perform official Government travel.

0204 ROLES AND RESPONSIBILITIES

VA Chief of Staff (COSVA) has been delegated the authority to approve actual expense per diem up to 300 percent for the VA Secretary (SECVA), the VA Deputy Secretary (DEPSECVA), Under Secretaries, Assistant Secretaries, and Other Key Officials in accordance with [Appendix G, Delegations of Authority to Approve Actual Expense for Temporary Duty Travel](#), and [Section 020510](#) in this chapter.

The Assistant Secretary for Management/Chief Financial Officer (VA CFO) has been delegated the authority to approve actual expense per diem up to 300 percent for staff offices, in accordance with [Appendix G, Delegations of Authority to Approve Actual Expense for Temporary Duty Travel](#), and [Section 020510](#) in this chapter. The VA CFO has re-delegated to the Deputy Assistant Secretary for Finance the authority to approve 300 percent actual expense for all Office of Management employees.

Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chiefs of Finance Activities, Chief Accountants, and Other Key Officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter, and must designate one or more persons to answer questions pertaining to the preparation of TDY travel and permanent change of station TA's and travel claims.

Under Secretaries have been delegated the authority to approve actual expense per diem up to 300 percent, in accordance with [Appendix G, Delegations of Authority to Approve Actual Expense for TDY Travel](#). The VA CFO has re-delegated this authority to Assistant Secretaries and Other Key Officials (reference [Section 020510](#)).

Approving Officials (AO) must:

- A. Authorize official travel for travelers under their jurisdiction in advance of the travel, when a determination is made the travel is essential for the purpose of carrying out the mission of VA, and is in compliance with Federal Travel Regulations Chapters 301-304, VA Travel Policy, and any other agency-specific guidance relating to travel issues.
- B. Ensure adequate funds are available before authorizing travel, and all travel is performed in the most economical and effective manner.
- C. Ensure VA's travel system is used to prepare, process, and approve TAs and travel claims for official temporary duty travel, including the requirement to use VA's travel system for making all official travel reservations. Travel claims must be approved or returned for missing receipts, required supporting documents, or other corrections within 3 business days of the date the travel claim was routed for approval review.
- D. Ensure first time travelers under their jurisdiction complete a [VA Form 100091, VA FSC Vendor File Request Form](#), to obtain a vendor code required for EFT reimbursement in VA's travel system.
- E. Examine TAs and travel claims to ensure required receipts and any applicable justification and/or supporting documentation are attached for approval, e.g. actual expense [VA Form 0902](#), required cost comparisons, or other documentation in compliance with applicable [Vol XIV Travel](#) chapters.
- F. Ensure travel, for which reimbursement is claimed, was performed as authorized.

Travelers must:

- A. Be knowledgeable of the Federal Travel Regulation [Chapters 301-304](#), [VA Travel Policy](#), and any other agency-specific guidance relating to travel issues.
- B. Minimize costs of official travel by exercising the same care in incurring expenses that a prudent person would exercise if travelling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary or unjustified in the performance of official business must not be reimbursed and are not acceptable under this standard. Travelers must be responsible for excess costs and any additional expenses incurred for personal preference or convenience.

- C. Ensure travel is authorized by the approving official prior to departure, arrange travel using VA's travel system, and include reservations for transportation, lodging, and rental cars unless an exception exists. Cancel transportation and lodging reservations timely, when applicable.
- D. Attach justifications and supporting documentation as required, e.g. actual expense [VA Form 0902](#), required cost comparisons; or other documentation required in this chapter.
- E. Submit travel claims for reimbursement within 5 business days of return to the official duty station, or at least once a month when the travel period exceeds 30 days, in compliance with applicable [Vol XIV Travel](#) chapters.

0205 POLICIES

020501 GENERAL RULES

- A. VA employees travelling on official business have a responsibility to exercise the same care in incurring expenses that a prudent person would exercise when travelling on personal business. An employee who disregards travel orders before arriving, or upon arrival at a designated temporary or permanent duty station fails, refuses or neglects to perform the assigned mission, may be required to reimburse VA for the expenses incurred for travel, including per diem.

VA must ensure that official TDY is financially neutral for its employees. Employees are eligible for a per diem reimbursement when they perform official travel outside of the local travel area of their official station, incur per diem expenses, and remain in travel status beyond 12 hours. Per diem must not be authorized for official travel of 12 hours or less ([FTR §301-11.2](#)). For exceptions allowing reimbursement of lodging and or meals within the local travel area reference [Vol XIV Ch. 7, Local Travel](#). All authorization and reimbursement of per diem expenses must be requested on a travel authorization and travel claim respectively, in VA's travel system.

VA must reimburse up to the amount of authorized allowances, the costs incurred for lodging, plus the M&IE allowance applicable for the TDY location ([FTR Part 301-1](#)). Reference [FTR §300-3.1](#), per diem for a list of reimbursable expenses under lodging, M&IE, and incidental expenses.

CONUS incidental expenses do not include reimbursement for laundry, dry cleaning, or pressing of clothing expenses. These expenses may be authorized or approved as a separate miscellaneous expense item when the conditions in [FTR §301-11.31](#) are met. Outside the Continental United States (OCONUS), both Non-foreign area and Foreign area, incidental expenses of M&IE includes the reimbursement for these expenses. No additional reimbursement will be authorized.

- B. In most cases VA must use the Lodgings-Plus per diem method to reimburse travelers for the per diem cost of travel without itemization of expenses or receipts. Other per diem methods of reimbursement VA may authorize are:
- Reduced Per Diem Method ([FTR 301-11 Subpart C](#), and [Section 020509](#) in this chapter); and
 - Actual Expense Method ([FTR 301-11 Subpart D](#), and [Section 020510](#), and [Section 020511](#), in this chapter).
- C. For determining per diem allowance, official travel begins at the time a traveler leaves his or her home, office, or other authorized point of departure. Official travel ends when the traveler returns to his or her home, office or other authorized point at the conclusion of the trip ([FTR §301-11.9](#)).
- D. VA must use the per diem rate that applies to the specific TDY location ([FTR §301-11.7](#) and [GSA Per Diem Rates](#)). When lodging is not available at the TDY location VA may authorize the maximum per diem rate for the alternate location where lodging is obtained ([FTR §301-11.8](#)). If the traveler elects to stay at a different location for personal reasons, VA must limit the allowable per diem to the maximum per diem rate of the TDY location.
- E. VA must not reimburse per diem expenses when the traveler departs from the official station or from the TDY location by two or more non-workdays, for the sole purpose of performing travel during regularly scheduled working hours ([FTR §301-70.1](#)). For example, a traveler who is administratively scheduled to perform TDY on Monday must not be paid per diem for the two consecutive non-workdays when he or she departs the previous Friday in order to avoid travelling on the weekend, nor must they be reimbursed for a Saturday to avoid travel on a Sunday. VA employees may take personal travel in conjunction with TDY but must not be reimbursed per diem for personal travel days.
- F. VA must determine per diem rates used by travelers when they attend meetings or conferences where lodging accommodations have been pre-arranged and the events are sponsored by VA. If a traveler is on TDY with authorized per diem, the cost of meeting or conference meals are part of the per diem and not a separate reimbursable item. Any meal(s) provided must be deducted from M&IE in the travel claim ([FTR §301-74.21](#), and [Section 020509](#), in this chapter).
- Reference [Vol XIV Ch. 10, Conference Planning, Oversight, and Reporting](#), for additional information on financial policies and procedures on travel related subjects involving meetings and conferences.
- G. VA will perform quarterly consolidated post TDY audits, evaluating the effectiveness of current policies and practices to ensure TDY travel payments are executed

accurately, timely, efficiently, and appropriate action was taken to remedy any improper payments.

- H. When a traveler's TDY location becomes their permanent duty location, the traveler will return to their original duty station for administrative out-processing, prior to officially transferring to the new permanent duty station. The traveler will be reimbursed at the TDY rate while returning to the old official station, and at the relocation rate (Permanent Change of Station (PCS)) while en route to the new official station.

Accepting a new position, while performing the new position duties on TDY, can effect per diem entitlement. The totality of the circumstances surrounding the acceptance of the position and the TDY must be considered on a case by case basis. In all situations the benefit to the government must be considered. The hiring official and employee should consult their local Office of General Counsel representative for guidance on per diem entitlement.

020502 LODGINGS PLUS PER DIEM RATES - MAXIMUM PER DIEM RATES

- A. Under the Lodgings-Plus per diem method, a maximum reimbursable lodging rate and a fixed allowance for M&IE is based on the TDY location. VA must adhere to the following maximum per diem reimbursement rates when authorizing travel ([FTR §301-11.6](#) and [Appendix A, Maximum Per Diem Rates](#)), unless a reduced or actual expense method is determined to be appropriate:
- For CONUS maximum per diem rates, GSA establishes per diem rates under the Lodgings-Plus per diem method for all Federal employees on travel ([FTR Per Diem 301-11 Subpart B](#)). Reference [GSA Per Diem Rates](#), and [Appendix B, Continental United States Meals and Incidental Expense Rates](#) for additional guidance;
 - For OCONUS – Non-foreign area travel, the Department of Defense, Defense Travel Management Office (DTMO) establishes the maximum per diem rates. Reference [DTMO Per Diem Rates](#); and
 - For OCONUS –foreign area travel, the Department of State (DoS), Office of Allowances establishes the maximum per diem rates. Reference [DoS Per Diem Rates](#).

NOTE: OCONUS foreign area travel, and OCONUS Non-foreign area travel including a stop in an OCONUS foreign area, must adhere to policy requirements established in [Vol XIV Ch. 6, International Travel](#).

- B. When a maximum per diem rate for a location is thought to be inadequate, the VA CFO may request a review, as applicable, by GSA, DoS, or DTMO ([FTR §301-](#)

[11.26](#)). When initiating a request for a per diem rate review, the following information must be provided:

- The geographical areas for study, to include ZIP codes;
- The property names (including addresses, ZIP codes and rates) where the travelers will stay while on temporary duty, and those properties (including addresses, ZIP codes and rates) that will not honor the applicable lodging per diem rate; and
- Pertinent lodging and meal cost data. The data would include the number of times actual expenses were incurred, or when travelers used another lodging facility to stay within the maximum allowable lodging per diem rate resulting in additional transportation expenses (rental car, taxi, etc.).

VA Administrations and Staff Offices must forward all requests to initiate a VA CFO review of a maximum per diem rate to Office of Management (004) using the VA authorized document processing system. Questions related to a per diem rate review should be sent to TravelPolicy@va.gov.

020503 PER DIEM FOR TRAVEL MORE THAN 12 HOURS BUT LESS THAN 24 HOURS

A. VA must authorize per diem for TDY travel when it exceeds 12 hours ([FTR §301-11.1](#)). Per diem is not authorized for official travel of 12 hours or less ([FTR §301-11.2](#)). For TDY travel exceeding 12 hours but less than 24 hours the following is required:

- A traveler must obtain an approved travel authorization before beginning travel;
- The travel authorization must include the date of departure from, and arrival at, the official location, or any other place the travel begins or ends. The traveler is not required to record departure/arrival times, but the travel claim must reflect when the official travel is more than 12 hours but less than 24 hours ([FTR §301-11.10](#)); and
- The travel authorization must also show applicable dates for other official points visited when the arrival or departure affects the per diem allowance or other travel expenses.

When travel is 24 hours or more, per diem authorization and reimbursement is calculated differently ([FTR §301-11.100](#), [§301-11.101\(a\)](#), and [Section 020504](#), in this chapter).

- B. VA must reimburse per diem for travel more than 12 hours, but less than 24 hours as follows:
- When lodging is authorized, VA must reimburse the expense incurred not to exceed the maximum GSA lodging rate based on the traveler's TDY location at 12 midnight, and 75 percent of the applicable daily M&IE rate for each calendar day you are in a travel status ([FTR §301-11.100](#), and [FTR §301-11.101\(a\)](#)); and
 - When travel is to multiple locations in one day and no lodging is required, VA must authorize the highest M&IE allowance of the official locations listed on the travel authorization. This rule applies only to travel less than 24 hours ([FTR §301-11.102](#)).

For further guidance reference [Appendix C, Examples of Per Diem for Travel More Than 12 Hours But Less Than 24 Hours](#).

020504 PER DIEM FOR TRAVEL 24 HOURS OR MORE

- A. For travel lasting 24 hours or more, VA must authorize per diem from the time the traveler leaves their office, residence, or other authorized point of departure until they return to their authorized point of return, excluding any personal travel days ([FTR §301-11.9](#)). Refer to [Appendix D, Determining Applicable Meals and Incidental Expense Rates](#), for the applicable M&IE rates to use in calculating per diem for different lodging requirements and travel durations ([FTR Subpart B – Lodgings-Plus Per Diem](#)).
- B. Travelers must indicate the date of departure from and return to the official station or any other authorized location travel begins or ends, such as additional TDY locations or a stopover. Travelers are not required to indicate times of departure and return on the travel claim for travel 24 hours or more ([FTR §301-11.10](#)).
1. On the day of departure for travel 24 hours or more, VA must authorize 75 percent of the M&IE allowance for the TDY location (regardless of the departure time) and up to the maximum lodging allowance ([FTR §31-11.101\(a\)](#)).
 2. For each whole day between the departure and return days, VA must authorize 100 percent of the M&IE allowance and reimburse up to the maximum lodging allowance ([FTR §31-11.101\(a\)](#)), unless a reduction or actual expense is warranted (reference [Section 020506](#)).
 3. On the day of return, VA must authorize 75 percent of the M&IE allowance based on the traveler's location during the previous official calendar day. However, lodging allowance is not authorized ([FTR §31-11.101\(a\)](#)).

4. Although per diem is generally based on the traveler's location at 12:00 a.m. (midnight), instances may occur where the traveler is en route and does not arrive at the lodging location (either TDY location or en route stopover point) until after midnight. In such cases, the lodging must be claimed based on the preceding calendar day and the applicable maximum per diem for the preceding day must be authorized as if the traveler had been at the lodging location at 12:00 a.m. (midnight) of that day ([FTR §301-11.7](#)).
- C. On a travel day, when a deviation from the direct route, either en route to or returning from the TDY location, results in excess travel time due to a traveler's personal preference, convenience, or taking leave in conjunction with official travel, the per diem or actual expense allowance must not exceed the allowable amount based on a directly traveled route, except for certain emergency travel situations ([FTR §301-10.8](#)).
 - D. VA must not reimburse the traveler any expenses incurred for failure to cancel a reservation in a timely manner, or check out of lodging by the posted checkout time for reasons within their control. However, if VA cancels the travel or requests that the traveler return to the official station and the traveler incurs lodging expense for that day (e.g. cancellation period has elapsed or results in late checkout), or the expense may be claimed as a miscellaneous travel expense ([FTR §301-11.16](#)), and document the justification. If cancellation is for personal reasons outside of the traveler's control, the Approving Official must determine if the miscellaneous expense may be authorized.
 - E. All changes in locations require an amended travel authorization. The travel authorization must be amended to reflect a change in the actual date of departure or return only when travel is non-Federally funded. Otherwise a change in travel date may be made on the travel claim.

020505 PER DIEM FOR WEEKLY OR MONTHLY RENTALS

- A. When lodging is rented on a long-term basis, [FTR §301-11.15](#) identifies the types of expenses (includes internet access) which may be considered part of the lodging cost¹.
- B. Computing daily lodging costs ([FTR §301-11.14](#)) applies when travelers secure lodging on a weekly or monthly basis, obtaining a cost savings based on a commitment to lease or rent. The agreed upon rent or lease payment is a fixed amount for a period of days, requiring a computation to derive a daily rate. A computed daily rate is not applicable when a traveler reserves lodging at a hotel or a

¹ The cost of rental furniture and utilities should not be paid using a Micro Purchase Card. Use of the Government Travel Charge Card is authorized for these long term TDY expenses. Reference [Vol XVI Charge Card Programs for guidance](#).

motel since the daily rate the service provider normally charges is based on a single day of occupancy.

When lodging is obtained under a weekly or monthly rental agreement/contract and an interruption of per diem occurs ([Section 020507](#)), VA must compute the daily lodging rate by dividing the total lodging cost by the number of days of occupancy for which the traveler is entitled to per diem, as long as the average daily cost does not exceed the maximum daily rate of conventional lodging. Use of this calculation will reimburse the traveler for the whole rental period, by spreading the cost over the days the rented unit is occupied while on official travel. Should the application of this calculation result in the average daily lodging cost to exceed the TDY maximum daily lodging rate, actual expense approval (reference [Section 020510](#)) may be requested with adequate justification provided.

Otherwise, when there is no interruption of per diem, the daily lodging cost of a rental period is computed by dividing the total lodging cost by the number of days in the rental period. Reimbursement, including an appropriate amount for M&IE, may not exceed the maximum daily per diem rate for the TDY location.

- C. Nonrefundable expenses, cancellation fees and unused prepaid lodging may be reimbursed under certain situations.
1. VA may reimburse expenses that are not refundable, including any forfeited prepaid rental deposit, and expenses incurred for unused lodging, if the TDY assignment is curtailed, cancelled, or interrupted for official purposes or for other reasons beyond the traveler's control and the traveler's advanced lodging arrangements had been made under the full expectation of completing the assignment ([FTR §301-11.16](#)).
 2. VA may authorize early lodging cancellation fees when TDY is cancelled or interrupted for reasons of an official nature. The traveler must provide a copy of the lodging establishment's cancellation policy with the fee structure when claiming reimbursement ([FTR §301-11.16](#)).
 3. VA may reimburse the traveler for payment of unused lodging when a traveler reasonably has entered into a commitment to pay or made advance payments for lodging (e.g., weekly or monthly rental) and the TDY assignment is curtailed or interrupted for the benefit of the Government, or for other reasons beyond the traveler's control. If the traveler is unable to obtain a refund of prepaid rent, expenses incurred for unused lodging may be reimbursed under the following conditions ([FTR §301-11.16](#)):
 - A determination can be made that the traveler acted reasonably and prudently in incurring allowable lodging expenses pursuant to TDY travel orders. Included in this determination should be a consideration of whether

the traveler sought to obtain a refund of the prepaid lodging cost or otherwise took steps to minimize the costs once the TDY was officially curtailed or interrupted;

- If the approving official determines that the traveler acted reasonably, the unused portion of the prepaid lodging cost may be reimbursed as follows:
 - The daily lodging costs for the period covered by the travel claim must be calculated by dividing the total cost for the rental period by the number of days of actual occupancy;
 - The total of the lodging costs calculated plus the appropriate daily amount authorized for M&IE may be reimbursed not to exceed the per diem rate authorized in the traveler's travel orders for the days that the lodging was occupied; and
 - If the authorized per diem rate is insufficient for the days of occupancy, the daily lodging cost as calculated above plus the amount authorized for M&IE may be reimbursed on an actual expense basis ([FTR Subpart D Actual Expense](#), and [Section 020510](#), in this chapter).
- The excess amount (if any) of the lodging cost not reimbursed by the service provider under subparagraph b. directly above, may be paid as a miscellaneous travel expense related incident to the travel assignment, if otherwise proper. The traveler must include comments on the travel claim explaining the miscellaneous expense;
- If the traveler was required by the terms of a lease or rental agreement to pay rental deposit lodging costs, VA may reimburse the traveler the amount of the forfeited deposit as a miscellaneous travel expense. The traveler must include comments on the travel claim explaining the miscellaneous expense; and
- VA must not reimburse the traveler for any deposits forfeited for damages to lodging accommodations ([FTR §301-2.4](#)).

020506 REDUCTIONS IN PER DIEM

- A. Reductions in per diem will be applied when it can be determined in advance of travel that the cost of lodging and/or meals can be obtained at the TDY site at a lower cost than the prescribed GSA maximum per diem rate. All determinations to reduce per diem will be based on cost data. The reduced per diem rate is applicable from the first day at the assignment through the last day at the assignment. The reduced per diem rate does not apply to travel days, which must be reimbursed at 75 percent of the applicable full M&IE rate. If during a travel assignment a

determination is made a reduced per diem is warranted, the traveler must be notified of the reduced per diem prior to the effective date, and the travel authorization must be amended and approved by the effective date. Per diem must not be reduced retroactively. Reduced rates, authorized on a travel authorization or amended travel authorization, will be the per diem rates payable on the travel claim without receipts or itemization by the traveler.

- B. VA may, on a case-by-case basis, authorize a reduced per diem rate under varying circumstances for TDY less than 30 days ([FTR §301-11.200](#)). For example, when lodging and/or meals are obtained by the traveler at a reduced cost; or furnished to the traveler at no cost or a nominal cost by the Government; or when the per diem costs to be incurred by the traveler, including incidental expenses, may be determined in advance are obtainable at a reduced cost. The reduced rate must be within the established per diem rate applicable to the travel location (reference paragraph D below for specific guidance on M&IE reductions).
- C. Extended stay² reductions in a traveler's per diem must be authorized by an Approving Official when the traveler is able to obtain lodging and/or meals at lower costs. Reduced lodging must be entered in the travel authorization, computed in accordance with [Section 020505B](#), in this chapter. When a TDY assignment, originally expected to last less than 30 days increases to 30 days or more, a reduced rate must be established for the remaining days of the assignment. If an extended stay is possible, the reduced M&IE rate is equal to 55 percent of the prescribed GSA rate ([FTR §301-11.200](#)). Reference paragraph B. in this section for reductions in per diem for travel 1 – 29 days.

VA expects travelers to stay in weekly or monthly rentals (e.g., apartments, extended stay hotels) during extended assignments whenever possible in order to achieve a cost savings. Prior to entering into a long term rental agreement, Approving Officials and travelers must evaluate the cost effectiveness of the rental if the extended TDY is expected to incur periodic TDY within the long term TDY or authorized returns home. The frequency of a travelers interruption of per diem entitlement with a rental can have an adverse effect on intended cost savings when compared to conventional lodging. Reference [Section 020505](#), in this chapter.

Extended stays expected to last a year or more have tax consequences, and the correct Purpose Code, "Detail May Need SF52" must be selected on the travel authorization. Reference [FTR 301-11.600, Subpart F Taxes on Extended TDY Benefits](#), and [Section 020513](#), in this chapter.

- D. Approving officials must reduce the M&IE allowance to no more than 55 percent of the full M&IE locality rate when a determination can be made if advance meal costs will be lower than the M&IE rate ([FTR §301-11.200](#)), unless a different reduced rate can be fully justified. Under unusual situations, a reduced rate may be increased or

² Defined as on TDY 30 days or more.

decreased by the approving official depending upon the conditions and necessary costs that must be incurred by the traveler. Prior to travel commencing, approving officials must annotate any reduction in per diem on the travel authorization. The reduced rate established on the travel authorization must be based upon the anticipated costs when the travel is performed. The reduced rate must be based on cost data required to be attached to the travel authorization.

E. A per diem rate may not be established to provide ([FTR §301-11.12\(3\)](#)):

- A lodging allowance for staying with friends or relatives or for lodging at his or her home;
- A full M&IE allowance because lodging is obtained with friends or relatives (a reduction should be made to the locality M&IE allowance);
- A payment that will, based on the data available, knowingly allow the traveler to receive more than the full M&IE allowance, ([FTR §301-11.200](#));
- The full locality per diem rate when a determination has been made in advance that lodging and/or meal costs will be lower than the per diem rate ([FTR §301-11.200](#)); or
- A payment sufficient to cover periods where per diem is lost due to annual leave or expenses of family members ([FTR §301-11.1](#), and [§301-11.21](#)).

F. There are other circumstances when VA may deviate from the Lodgings-Plus Method authorizing less than the maximum per diem reimbursement.

1. VA may authorize to pay all, part, or none of the per diem expenses of a traveler assigned to training at a TDY station when ([FTR §301-11.3\(a\)](#)):
 - a. Authorized under the Government Employees Training Act (GETA), [5 U.S.C. § 4109](#); or
 - b. Authorized for pre-employment interviews.

For further guidance reference [Vol XIV Ch. 1, Travel Administration](#) on limiting per diem expenses (Not-to-Exceed Travel), and Pre-Employment Interview Travel.

2. VA must reimburse the difference between the full allowance and payment from a non-Federal source when a non-Federal source covers some but not all of the traveler's allowable travel and per diem expenses. If an amount in excess of this balance had been previously paid, the amount must be recovered from the traveler. No reduction in payment is required where an approved contribution or

award to a traveler covers a type of expense that VA is not authorized to pay (e.g., payment for an accompanying spouse ([FTR §304-3.14](#))).

Note: If the Government or a non-Federal source (donated travel) is not paying any expenses for travel, the travel is not considered official duty. Travelers must only represent the VA while on official duty.

020507 INTERRUPTIONS OF PER DIEM ENTITLEMENTS

- A. VA must generally reimburse per diem or actual expense from the first day a traveler is at the TDY location on authorized official travel through the last day at the TDY location on authorized official travel, unless an interruption of their travel status occurs. A traveler maintains their travel status on either TDY (1 to 29 days) or Long Term TDY (30 days or more) when they are physically present at the TDY location for more than 12 hours on workdays, leave, other absence or administrative absence ([VA Handbook 5011, Hours of Duty and Leave](#)), and non-workdays ([FTR §301-11.1](#), and [§301-11.21](#)).
- B. A travel status is interrupted when a traveler departs the TDY location for 12 hours or more. When an interruption of their travel status occurs per diem or actual expense may not be authorized, with an exception for non-workdays. Per diem or actual expense may be authorized when a traveler departs the TDY location on a non-workday(s), if the traveler maintains their travel status on either the day immediately before or after the non-workday(s) ([FTR §301-11.21](#)). Non-workdays include weekend, legal Federal Government holiday, or other scheduled non-workdays.
- C. Per diem may not be reimbursed on personal travel days when an employee takes personal travel in conjunction with TDY. Personal travel days in conjunction with TDY is not the same as departing the TDY site on authorized non-workdays and the TDY status is maintained as defined in the previous paragraph.
- D. Approving officials must determine the most cost effective situation when leave, other leave of absence, or administrative absence is authorized, i.e. authorizing the traveler to remain in a travel status at the TDY location and paying per diem or actual expense, or authorizing the traveler to return to their official station or residence ([FTR §301-11.21](#), and paragraph D. below). The Approver must attach to the travel claim documentation of the cost comparison used in making this determination.
- E. Travelers are required to exclude per diem or actual expense on their travel claim in VA's travel system each day an interruption of per diem occurs. To be reimbursed per diem when leave, other absence, or administrative leave is taken and the travel status is not interrupted (maintained), a traveler must enter a comment or attach to the travel claim the applicable dates, and a statement their presence was maintained at the TDY location. The approving official must have this documentation in order to

approve per diem or actual expense in this instance. Any official travel day when per diem is claimed, reimbursement of per diem will be based on the traveler's certified submission of the travel claim.

- F. Provisions governing per diem allowable for emergency travel performed due to a traveler's incapacitating illness, injury or personal emergency, and the continuation of per diem due to an incapacitating illness or injury of the traveler, are contained in [FTR §301-30](#) and [Vol XIV Ch. 5, Travel Under Special Circumstances](#).
- G. VA must authorize per diem for a traveler who is required to, or voluntarily returns to, their official station or residence on non-workdays when performing extended TDY ([FTR §301-11.23](#)). VA must determine whether the requirement to return on a non-workday is to allow the traveler to perform official business, achieve cost savings to VA, justified incident to an extended TDY assignment, or is voluntary.
1. VA must authorize per diem and transportation expenses for travelers who are required to return home on non-workdays for official business or when significant cost savings are likely to be achieved. Travel time must be scheduled within a traveler's duty hours to the extent practical. The cost of any lost productivity attributable to the duty hours involved in travelling to and from the traveler's residence for non-workdays must be considered in the required cost savings documentation. In the event the return is due to a cost savings, the justification must be attached to the travel authorization.
 2. VA may authorize round trip transportation expenses and per diem to employees who return to their official station or residence on non-workdays while performing an extended period of TDY. The traveler must be on temporary duty at least two weeks prior to being authorized return travel. The transportation, miscellaneous expenses, and per diem for periodic return travel may be authorized by the approving official when:
 - a. The authorizing official has determined, based on documented cost analysis³, the costs of periodic weekend return travel are outweighed by savings in terms of increased traveler efficiency and productivity. The justification and documented cost analysis is required to be attached to the travel authorization, and
 - b. Return travel for non-workdays authorized under these provisions constitutes an exception to the directive on scheduling of travel contained in [5 U.S.C. § 6101\(b\) \(2\)](#), and should be performed outside the traveler's regularly scheduled duty hours or during periods of authorized leave. However, in the case of travelers not exempt from the Fair Labor Standards Act (FLSA)

³ There is no cost savings on the lodging portion of per diem when weekly, monthly, or long-term rental is obtained (reference [Section 020505](#)). An employee's lodging rate is averaged over the number of days occupied while on official travel.

- overtime provisions, consideration should be given to scheduling the authorized travel to minimize payment of overtime, including scheduling of travel during regularly scheduled duty hours, when feasible. Refer to [VA Handbook 5011 – Hours of Duty and Leave](#). Contact the local Human Resource representative for guidelines covering overtime and compensatory time applicable to your travel circumstance.
3. When travelers voluntarily return to their official stations or personal residences for non-workdays, the maximum reimbursement for the roundtrip transportation and per diem en route must be limited to the savings in per diem allowance and travel expenses which would have been incurred had they remained at their TDY locations. Travelers must perform any such voluntary return travel during non-duty hours or periods of authorized leave ([FTR §301-11.24](#)).
- H. When a traveler obtains lodging at a daily rate, and no cost savings based on weekly or monthly rental is arranged, per diem is authorized when the traveler maintains their travel status, but is not authorized if they depart the TDY location for 12 hours or more. When their [travel status is not maintained](#) the traveler must check out of the lodging establishment, store personal items at the traveler's expense if needed, or assume the cost of the lodging when per diem is not authorized. Two exceptions exist allowing lodging to be reimbursed:
- Conventional lodging daily rates can be reimbursed as a miscellaneous expense when checking out of a lodging facility would result in failure to obtain lodging at the TDY location upon return, resulting in the interruption of the mission ([GSA, Board of Contract Appeals \(GSBCA\) - 15482](#)). Under this circumstance the traveler must select the appropriate expense type in VA's Travel System:
 - TDY within a TDY scenario select Dual Lodging; or
 - Return to official station or voluntary return home select Lodging Retained.
 - When a traveler has [maintained their travel status](#) either directly before or after a non-workday(s) they can depart the TDY location and receive per diem reimbursement for the non-workday(s), up to the maximum GSA rate for the TDY location.

020508 ALLOWABLE LODGING EXPENSES

- A. VA must reimburse travelers the actual cost of authorized lodging, up to the maximum per diem allowance for the TDY location ([FTR §301-11.7](#) and [§301-11.8](#)) at the single occupancy rate.

1. If the lodging receipt shows “double occupancy rate,” and an additional occupant was another Government employee, the travel claim must show the name and Government agency or office of that person ([FTR §301-13](#)).
 2. If the additional occupant is a non-Government employee, the employee need not provide identifying information; however, reimbursement is limited to the single-occupancy rate ([FTR §301-13](#)).
- B. Lodging taxes for CONUS and OCONUS Non-foreign area are not part of the per diem allowance, but are itemized separately as a miscellaneous expense ([FTR §301-11.27](#)). Reference [Vol XIV Ch. 4, Miscellaneous Travel Expenses](#), for traveler’s responsibilities to obtain hotel tax exemptions.

Taxes for OCONUS Foreign area are included in the traveler’s per diem allowance and are not claimed separately as a miscellaneous expense ([FTR §301-11.27](#)).

- C. Travelers may claim reimbursement for the following types of lodging ([FTR §301-11.11](#), [§301-11.12](#)):
- Conventional lodging. If the traveler uses conventional lodging facilities, such as hotels, motels, boarding houses, etc., the lodging reimbursement is based on the single room occupancy rate;
 - Government quarters. The traveler may be reimbursed lodging expenses for fees or service charges paid for use of Government quarters;
 - Friends or relatives. When a traveler stays with friends or relatives (including members of the immediate family as defined in ([FTR §300-3.1](#)), the lodging portion of per diem is not authorized unless the host actually incurs identifiable additional costs to accommodate the traveler. The traveler must be able to substantiate these costs with receipts or cancelled checks, and the approving official must determine that the costs are reasonable before a lodging cost is allowed. The traveler cannot base costs on room rates for comparable conventional lodgings in the locality or flat “token” amounts, when determining any additional costs to the host;
 - Non-conventional facilities. When no conventional lodging facilities are available such as in remote areas or a shortage of rooms occurs due to an influx of attendees at special events (e.g., world’s fairs or international sports events), costs for lodging in non-conventional facilities may be allowed. Such lodging includes college dormitories or similar facilities, or rooms made available to the public by private residents in their homes;
 - Travel trailer or camping vehicle. The traveler may be allowed a lodging expense for fees for connection, use, and disconnection of utilities, electricity, gas, water,

sewage, bath or shower fees, and dumping fees at campgrounds. The authorizing official must determine an appropriate amount for M&IE based on whether the type of recreational vehicle used by the traveler has meal preparation facilities. Generally, 75 percent of the M&IE allowance is considered adequate. When use of the recreational vehicle is for a TDY assignment within CONUS, the appropriate amount for M&IE must not exceed the applicable M&IE rate (GSA Per Diem Rates), ([FTR §301-11.101](#), and [§301-11.102](#)). The daily lodging costs plus an appropriate rate for M&IE must be the per diem rate, limited to the applicable maximum rate prescribed for the locality involved. The authorizing official may authorize a reduced per diem rate within the applicable maximum per diem rates if the actual costs expected to be incurred can be determined in advance of the travel ([FTR §301-11.200](#)). Any reduction in meals must be stated in the travel authorization in advance;

- Second residence. If the traveler uses a second residence for lodging while on TDY, lodging expenses must not be reimbursed unless the traveler incurs additional costs to occupy the premises. Costs such as utilities or others must be substantiated, and the approving official must determine them to be reasonable for lodging expenses. Costs based on room rates for comparable commercial lodging in the area or flat “token” amounts are not considered reasonable. Meals and incidentals must be reimbursed at a reduced rate ([FTR §301-11.12\(b\)](#));
- Dual lodging on the same day. When lodging must be obtained at more than one location on a single calendar day, the allowable per diem is that of the one occupied at the end of the calendar day ([FTR §301-11.1](#) and [GSBCA - 15482](#)). The other lodging expense only, not the M&IE, incurred during that day is reimbursable as a miscellaneous travel expense when determined to be reasonable by the approving official. This separate miscellaneous reimbursement may not exceed the maximum lodging rate for the applicable lodging location (GSA Per Diem Rates); and
- Lodging provided without a basis to determine cost. When the cost of lodging includes both meals and lodging and lodging cannot be determined, the amount paid is considered a cost of lodging and is paid in addition to the full M&IE rate for the locality (GSA Per Diem Rates), unless a reduced rate is authorized in advance of travel and stated on the travel authorization ([FTR §301-11.200](#)).

020509 MEAL DEDUCTIONS AND EXCEPTIONS

- A. VA must reduce the traveler’s M&IE rate for CONUS travel when meals are furnished at no cost or at a nominal cost, in accordance with [FTR §301-11.18](#) guidance for making the proper deductions from the traveler’s per diem reimbursement claim. (Refer to [Appendix B, Continental United States Meals and Incidental Expense Rates](#) and [Appendix B to Chapter 301—Allocation of M&IE Rates To Be Used in Making Deductions From the M&IE Allowance](#)). A “furnished

meal” is defined as a meal provided either directly by the Government or as a result of the Government paying a registration fee or other cost that allows attendance at a conference or other event which includes a provided meal(s). For clarification, a “continental breakfast” provided by or paid through a registration fee by the Government is a deductible meal. A meal provided by a common carrier or a “complimentary meal” provided by a hotel/motel is not a furnished meal and is not required to be deducted from a traveler’s M&IE allowance since the lodging rate paid by the Government does not include the cost of the meal ([FTR §301-11.17](#)).

If VA has paid for a furnished meal, the traveler must deduct the meal allowance amount when filing his or her travel claim. A meal(s) provided on travel days from/to the official station, require the entire allocated meal cost to be deducted **after** the M&IE rate has been reduced to 75 percent ([FTR §301-11.18\(a\)](#), and [FTR §301-11.101](#)).

- C. For OCONUS travel, reference [FTR Chapter 301, Appendix B to Chapter 301, Allocation of M&IE Rates to Be Used in Making Deductions from the M&IE Allowance](#), to determine appropriate meal deductions.
- D. VA may authorize exceptions to reductions of the full M&IE allowance when ([FTR §301-11.18](#)):
- The traveler requests approval to claim the full M&IE allowance before travel with adequate justification;
 - A reasonable effort is made for alternative meal arrangements, but the traveler is unsuccessful;
 - The traveler purchased substitute meals in order to satisfy medical requirements or religious beliefs; or
 - Official business/travel prevents the traveler from taking part in a Government-furnished meal.

020510 ACTUAL EXPENSE AUTHORIZATION

- A. Only VA officials delegated the authority may authorize an actual expense allowance for official travel for employees under their jurisdiction ([FTR §301-11.301](#)). In accordance with [Appendix G, Delegation of Authority to Approve Actual Expense for Temporary Duty Travel](#), the SECVA has delegated to the following positions, the authority to approve actual expense when warranted:
- Travel Approving Officials may approve up to 150 percent actual expense. No further re-delegation is authorized;

- Under Secretaries may approve up to 300 percent actual expense for employees under their jurisdiction. This authority may be re-delegated to senior officials at the Veterans' Integrated Services Network (VISN), Memorial Services Network (MSN), or area offices. No further re-delegation is authorized; and
- The VA CFO may approve up to 300 percent actual expense for staff offices.

The VA CFO re-delegates this authority to:

- The Assistant Secretaries and Other Key Officials for their employees; and
- The Deputy Assistant Secretary for Finance for all Office of Management Employees.

The COSVA may approve up to 300 percent for the SECVA, DEPSECVA, Under Secretaries, Assistant Secretaries, and Other Key Officials. No further re-delegation may be authorized.

Actual expense may be authorized only after the delegated official reviews the specific circumstances of each request, considers the actual facts existing at the time the travel is directed and scheduled to be performed, and makes a determination actual expense is warranted.

Positions delegated the 300 percent authority must be at least one position higher in the organization's reporting hierarchy than the travel approving official delegated authority to approve actual expense requests of up to 150 percent. However, when that is not possible within an organization, the position delegated the 300 percent authority must possess sufficient independence from the travel authorizing official to make an unbiased evaluation of the need for in excess of 150 up to 300 percent actual expense. The same position may not possess authority to approve both up to 150 percent and in excess of 150 up to 300 percent.

- B. Actual expense authorization is an alternative per diem method, reimbursing actual subsistence costs for the same type of expenses permitted under the Lodgings-Plus per diem allowance. Actual expense requests up to 150 percent, or up to 300 percent, are calculated based on the applicable maximum [GSA Per Diem Rates](#) for the official travel location. When actual expense is approved for use, VA must ensure the daily maximum actual expense rate authorized is stated in the travel authorization.
- C. Authorization of subsistence expenses is contingent on the entitlement of per diem ([FTR §301-11.2](#)). For guidance on conditions when the cost (not per diem) for lodging and/or meals in the local area can be reimbursed, reference [Vol XIV Ch. 7, Local Travel](#).

- D. VA must authorize the use of actual expense in advance, unless it was impractical to do so ([FTR §301-11.302](#)), and only when [conditions](#) warrant ([FTR §301-11.300](#)). An actual expense basis is an exception to the norm and must be authorized only as prescribed in this chapter.
- E. Actual expenses may be approved for reimbursement provided such expenses are determined to be actual and necessary, incident to the particular travel assignment, and not in excess of the 300 percent ceiling ([FTR §301-11.303](#), [§301-11.304](#), and [§301-11.305](#)). Actual expense may be authorized for either a specific trip or for all official travel to a specific area when warranted. VA may authorize actual expense for both lodging and M&IE, or either lodging or M&IE only (reference [Appendix E, Calculating Actual Expenses](#)):
- When actual expense is authorized for both lodging and M&IE, the calculated actual expense can be divided between lodging and M&IE as needed;
 - When actual expense is authorized for lodging only, the benefit is given to the lodging portion of per diem while the M&IE portion must be reimbursed on the Lodgings-Plus per diem basis; and
 - When actual expense is authorized for M&IE only, the benefit is given to the M&IE portion of per diem while the lodging portion must be reimbursed the Lodgings-Plus per diem method, not to exceed the lodging rate incurred.
- F. VA must only authorize the use of actual expense where the costs of lodging and meals have significantly increased over generally expected costs due to the special or unusual circumstances surrounding the travel assignment at the TDY location. As provided in [FTR Chapter 301, Subpart D](#), a traveler may be authorized actual expenses because of special duties of an assignment and necessarily incurs unusually high expenses in the conduct of official business, such as to procure superior or extraordinary accommodations (a suite or other quarters) for which the charge is well above normal lodging costs. Examples of special or unusual circumstances may include, but are not limited to the following occurrences ([FTR §301-11.300](#), (b), (c), (d), and (e) are shown below):
- Increased cost of lodging at a TDY site due to demand, such as sporting events, e.g. the Summer or Winter Olympics, World Fairs;
 - A requirement to lodge at a particular facility that will save transportation costs;
 - Superior or extraordinary accommodations necessary to perform VA's mission;
 - Overnight stays at intermediate airports due to inclement weather; and

- Catastrophic events (fire, flood, hurricane, etc.), such as the increase in lodging costs during the aftermath of Hurricane Katrina.
- G. All actual expense requests must include the following information for the respective delegated official to determine authorization is warranted:
- Traveler name, TDY location, date(s), purpose of travel;
 - The travel specific information correlating to one of the conditions referenced in this section. Do not simply repeat a condition listed;
 - Comparative lodging costs, whether less expensive lodging was available and, if it was available, the reason(s) why the accommodations were not acceptable to the traveler; and
 - Completed [VA Form 0902, Actual Expense Per Diem Calculator](#).
- H. VA may authorize more than one method of expense reimbursement for travel that exceeds one day, based on the method determined to be administratively advantageous and commensurate with the expenses expected to be incurred by the traveler on a given day. When mixed travel is involved and more than one reimbursement method has been authorized, VA must use the method as determined by the traveler's location at midnight of the calendar day in question. Only one method is authorized for any given calendar day ([FTR §301-11.4](#)).
- I. VA must apply the same per diem rules to travel authorized with actual subsistence expense that apply to interruptions of per diem entitlements in [Section 020507](#) (leave and non-workdays, return to official station for non-workdays, indirect route or interrupted travel, and illness, injury, or a personal emergency). [Section 020507C](#) provides additional guidance on Emergency Travel.
- J. When actual expense reimbursement is authorized under this chapter and lodging is furnished at no cost through use of an agency purchase order ([FTR §301-11.18](#)), VA must not approve reimbursement for other subsistence expenses that when combined with the cost of lodging furnished, exceed the maximum daily rate authorized ([FTR §301-11.303, and §301-11.305](#)).
- K. Documentation of the [conditions](#) warranting the approval of actual expense up to 150 percent, or an approved memorandum for up to 300 percent, must be attached to the travel authorization. Reference the sample memorandum in [Appendix F, Requesting 300 Percent Actual Expenses](#) for guidance on the information to be included and [Section 020511](#) on attachments required for actual expense requests. Actual expense requests up to 300 percent of the applicable should be submitted for approval in the form of a memorandum by the travel Approving Official to their respective delegated official using VA's document processing system.

020511 ACTUAL EXPENSE REIMBURSEMENT, DOCUMENTATION AND ADMINISTRATIVE OVERSIGHT

- A. When actual expense is authorized for lodging, the traveler is required to itemize the daily cost of lodging ([FTR §301-11.306](#)). The lodging receipt may be considered an itemized statement. A receipt for lodging is required regardless of the amount. On the travel claim the traveler must change the daily lodging authorized amount to reflect the total daily itemized cost incurred.
- B. When actual expense is authorized for M&IE, the traveler is required to itemize the daily cost for all expenses incurred on a daily basis (e.g., lodging, breakfast, lunch, dinner). Receipts are only required for an itemized meal when the total cost, including tax and tip, is greater than \$75. When authorizing actual expense for M&IE, VA has the discretion to require receipts for M&IE regardless of the amount, however, the traveler must be informed of this requirement before travel begins ([FTR §301-11.306](#)). Meal reimbursement is prohibited for alcoholic beverages, refreshments purchased in-between meals [snacks, coffee, beverages, etc.], entertainment expenses, and any expenses incurred for other persons ([FTR §300-3.1](#), per diem allowance, (b) Meals). On the travel claim the traveler must change the daily M&IE authorized amount to reflect the total daily itemized cost incurred.
- C. VA will perform an appropriate post travel review of actual expense travel claims to determine claimed expenses were necessary and reasonable.

020512 REST STOPS INVOLVING OUTSIDE OF CONTINENTAL UNITED STATES TRAVEL

- A. VA considers a “rest stop” to be a break in TDY travel while en route to the TDY destination. A “rest period” is defined as personal time on either end of TDY travel that permits the traveler to rest before reporting for duty. When TDY involves OCONUS travel and the scheduled flight time, including non-overnight airport stopovers and plane changes, exceeds 14 hours, a rest stop of no more than 24 hours may be authorized ([FTR §301-11.20](#)). A rest stop allows for relaxation, recuperation, and acclimation so a traveler is sufficiently refreshed to perform work upon arrival at the travel destination site. The following criteria must be met when authorizing a rest stop:
- The origin or destination is OCONUS; and
 - Travel is direct between points, and the accommodations are coach class. The rest stop may be authorized at any intermediate point, including points within CONUS, provided the point is midway in the journey or as near to midway as scheduling permits ([FTR §301-11.20\(a\)](#)).

A rest stop must not be authorized when a traveler, for personal convenience, elects to travel by an indirect route resulting in excess travel time ([FTR §301-11.20\(a\)\(3\)](#), [§301-2.4](#), and [§301-10.8](#)).

- B. If a rest stop is authorized, it must be clearly indicated and detailed on the travel authorization. For the purposes of reimbursement, the per diem rate for the rest stop location must be used ([FTR §301-11.20\(b\)](#)). If the carrier schedule or the requirement to use U.S. flag carriers precludes an intermediate rest stop, or a rest stop is not authorized, the traveler should schedule coach-class accommodations so as to ensure arrival at the TDY site with sufficient time to permit a reasonable rest period before reporting for duty.

VA may authorize business-class accommodations in lieu of a rest stop ([FTR §301-10.125](#)) and if authorized, justification must clearly be indicate on the travel authorization. However, the duration of a flight alone (14 or more hours) does not justify authorizing premium class. When considering premium-class accommodations for trips over 14 hours, approving officials should consider:

- The constructive cost, e.g., the cost of business-class accommodations versus the cost of coach-class accommodations plus the cost of reimbursements in conjunction with a rest stop; or
 - The purpose and urgency of the trip, e.g., whether the trip is so urgent or unexpected that it cannot be delayed or postponed, and the traveler is unable to schedule either a rest stop en route or an earlier flight that would allow for a rest period before having to report for duty.
- C. The analysis regarding the 14-hour rule must be applied when the scheduled flight time from origin to final destination exceeds 14 hours, including stopovers and change of planes. Authorization of premium-class accommodations for the outbound part of the trip does not automatically justify the use of premium accommodations for the return trip ([FTR §301-10.125](#)). Authorizing officials should consider all the same tests regarding the critical nature of the travel, authorizing rest stops, and the availability of rest periods.
- D. VA must not authorize premium-class accommodations when the traveler is not required to report for duty the following day, whether at the official station or a TDY location, ([FTR §301-10.125](#)) unless there are medical needs that have been certified by a competent medical authority ([FTR §301-10.123](#)). When annual leave is approved at the TDY location before the start of official business, neither a rest stop nor premium-class accommodations are authorized, unless there are medical needs that have been certified by a competent medical authority.

- E. In cases where the traveler crosses the international date line (180th meridian), the actual elapsed travel time must be used to compute the per diem rather than calendar days ([FTR §301-11.19](#)).

020513 EXTENDED TEMPORARY DUTY TRAVEL TAX REIMBURSEMENT ALLOWANCE

- A. Under Internal Revenue Code (IRC) ([26 U.S.C. § 162](#)) and [Internal Revenue Service \(IRS\) Publication 463](#), an employee is no longer considered temporarily away from home during any period of employment if such period is considered to be indefinite or exceeds one year. Any travel lasting or expected to last less than one year is considered temporary and not taxable. Any travel expected to last a year, even if it does not last a year, is considered indefinite and taxable. A series of assignments to the same location, all for short periods but when combined may equate to a year, may be considered an indefinite assignment and taxable.
- B. The effective date of the change in status from TDY to a taxable extended TDY is the date on which VA or the employee recognizes the employee is no longer temporarily away from home as defined by the IRS ([FTR §301-11.601](#)). The FTR holds VA and the employee mutually responsible for recognizing when the employee's travel status changes from TDY to taxable extended TDY. Recognizing the change in status triggers the requirement for VA to withhold taxes and initiate the Extended TDY Tax Reimbursement Allowance (ETTRA). When an employee is notified or recognizes their temporary duty assignment may exceed one year, they should carefully review [IRS Publication 463](#), "Travel, Entertainment, Gift, and Car Expenses," to determine whether they are considered temporarily or indefinitely away from home under this provision.
- C. When an employee is considered to be indefinitely away from home under this provision, VA and the employee should reference [Long Term Taxable Travel](#) procedures. An exception exists if the TDY assignment involves an investigation or prosecution of a Federal crime during any period for which you are certified by the Attorney General (or the designee thereof) as traveling on behalf of the United States in temporary duty status to investigate or prosecute, or provide support services for the investigation or prosecution of, a Federal crime.
- D. When an employee is on taxable extended TDY all allowances and reimbursements for travel expenses, including all travel expenses VA pays directly on an employee's behalf in connection with their TDY assignment, is taxable income to the employee ([FTR §301-11.603](#), and [§301-11.604](#)). VA must reimburse the employee for substantially all of the income taxes they incur as a result of the taxable extended TDY assignment. Reimbursement consists of the Withholding Tax Allowance (WTA) and the ETTRA. VA must issue a Form W-2, Wage and Tax Statement, at the end of the calendar year reflecting the amount of subsistence paid to employees whose TDY travel exceeded, or was recognized would exceed one year ([FTR §301-11.601](#)).

- E. Employees subject to tax withholding in connection with taxable extended TDY must submit their travel claim in VA's travel system for reimbursement of their expenses and tax withheld. When claiming payment for the ETTRA, the employee must furnish and certify certain tax information that has been or will be shown on their prepared tax return(s). The spouse must also sign a statement if joint filing status is claimed and the spouse's income is included on the statement.
- F. Travel approving officials must consider a temporary change of station (TCS) in lieu of TDY travel whenever it is determined an employee will be at a TDY location for more than 6 months but less than 30 months. The cost comparison must be attached to the TDY or TCS travel authorization to document the approved travel is in the best interest of the government ([FTR §302-3.404](#), and [§302-3.406 – §302-3.408](#)).

0206 AUTHORITIES AND REFERENCES

[41 C.F.R. Chapters Subtitle F300-304, Federal Travel Regulation](#)

[GSA Per Diem Rates](#)

[Meals and Incidental Expenses \(M&IE\) Breakdown](#)

[GSA Standard Per Diem Rate](#)

[GSA SmartPay State Tax Information \(Exemption\)](#)

[VA Travel Policy](#)

[Comp. Gen. B-214966 \(1984\)](#)

[DTMO Per Diem Rates](#)

[DoS Per Diem Rates](#)

[VA Handbook 5011, Hours of Duty and Leave](#)

[GSA, Board of Contract Appeals \(GSBCA\) - 15482](#)

[41 C.F.R. 301-11 Subpart F - Taxes on Extended TDY Benefit](#)

[5 U.S.C. § 4109](#)

[26 U.S.C. § 162](#)

[Internal Revenue Service \(IRS\) Publication 463](#)

[Long Term Taxable Travel](#)

0207 RECISSIONS

Vol XIV Ch 2, Travel Per Diem, April 2011

0208 QUESTIONS

Questions concerning these financial policies and procedures should be directed to the specific POC's and formatted as follows using the group email. Do not use proper names.

VHA
VBA
NCA
OIT
All Others

VAFSCtravelpolicy@va.gov
TRAVEL.VBACO@va.gov
NCABudgetService@va.gov
VACOITTravel@va.gov
TravelPolicy@va.gov

APPENDIX A: MAXIMUM PER DIEM RATES

Maximum per diem rates are established and maintained in accordance with the following table:

| For Travel in | Rates Set by | For Per Diem and Actual Expense |
|--|--|--|
| Continental United States (CONUS) ¹ | General Services Administration (GSA) | Refer to GSA Per Diem Rates ; for actual expense reference (FTR §301-11.303 , and §301-11.305) |
| Non-foreign areas ² | Department of Defense (<i>Per Diem</i> , Travel and Transportation Allowance Committee (PDTATAC)) | Refer to DTMO Per Diem Rates |
| Foreign areas ³ | Department of State | Refer to DoS Per Diem Rates |

¹Per Diem Rates are set by fiscal year, effective October 1, and are developed based upon what GSA believes to be "reasonable" costs for M&IE for each locality throughout CONUS. Current rates can be found by searching city and state (or zip code), or by clicking on the map at [GSA Per Diem Rates](#). Find previous rates by selecting year in the pulldown and clicking on the map in the same source. For rates not listed in CONUS per diem table, the standard CONUS rates apply. Standard CONUS locations are less frequently traveled by the Federal community and are not specifically listed on GSA's web site.

²Non-foreign areas include the states of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Islands, and the territories and possessions of the United States (excludes the former Trust Territories of the Pacific Islands, which are considered foreign areas for the purposes of the FTR). DTMO establishes the per diem rates at least once a year.

³Any location not listed for per diem under a country takes the "Other" rate that the DoS administers and publishes for that country. An unlisted suburb of a listed location takes the "Other" rate, not that of the location of which it is a suburb. DoS updates these rates at the beginning of every month.

APPENDIX B: CONTINENTAL UNITED STATES MEALS AND INCIDENTAL EXPENSE RATES

The following table shows several examples from different locations in CONUS of how the total Meals and Incidental Expenses (M&IE) are broken down into its different components; continental breakfast/breakfast, lunch, dinner, and incidental expenses. The total provides the maximum daily reimbursement (per diem) rates for meals and incidental expenses while on travel in CONUS. Reference [FTR §301-11.18](#) for the requirement to deduct all meals furnished by the Government from per diem reimbursement claims.

| | | | | | | |
|--|---------|---------|------|---------|---------|---------|
| Total M&IE | \$46 | \$51 | \$56 | \$61 | \$66 | \$71 |
| Continental Breakfast/ Breakfast | \$7 | \$8 | \$9 | \$10 | \$11 | \$12 |
| Lunch | \$11 | \$12 | \$13 | \$15 | \$16 | \$18 |
| Dinner | \$23 | \$26 | \$29 | \$31 | \$34 | \$36 |
| Incidentals | \$5 | \$5 | \$5 | \$5 | \$5 | \$5 |
| | | | | | | |
| First and Last Day of Travel (75 percent of the total M&IE) | \$34.50 | \$38.25 | \$42 | \$45.75 | \$49.50 | \$53.25 |

NOTE: The first and last calendar day of travel is calculated at 75 percent ([FTR §301-11.101\(a\)](#)).

The adjusted rates associated with the first and last day of the travel above can be found at [Meals and Incidental Expenses \(M&IE\) Breakdown](#).

[Chapter 301, Appendix B to Chapter 301, Allocation of M&IE Rates to Be Used in Making Deductions from the M&IE Allowance](#) provides information to calculate deductions to M&IE rates for OCONUS localities.

For information as to where to access per diem rates for various types of Government travel, please consult the table in [FTR §301-11.6](#).

Note: Per diem rate amounts provided above are examples for demonstration purposes only

APPENDIX C: EXAMPLES OF PER DIEM FOR TRAVEL MORE THAN 12 HOURS BUT LESS THAN 24 HOURS

Example 1:

Traveler departs his residence at 6 a.m. for temporary duty in a standard CONUS rate area and returns home at 8 p.m.

Total elapsed time: 14 hours.

Maximum Reimbursement: Standard CONUS M&IE rate is \$49. Traveler is reimbursed 75 percent of \$49 M&IE = \$36.75. Traveler may also be reimbursed for official reimbursable expenses incurred, such as mileage, tolls, etc.

Example 2:

Traveler departs her residence at 6:30 a.m. and travels 65 miles (one-way) for temporary duty to Portland, OR. Traveler arrives back at the office at 4:30 p.m.

Total elapsed time: 10 hours

Maximum Reimbursement: No per diem allowed – travel is less than 12 hours. Traveler may be reimbursed for other official reimbursable expenses incurred, such as mileage, tolls, etc.

Example 3:

Traveler departs from White River Junction, VT for TDY to Bedford, MA at 6:00 AM. On the same day at 12:00 PM the traveler departs Bedford, MA for TDY to Manchester, NH. Upon completion of TDY traveler departs Manchester, VT at 5:00 PM returning home (authorized point of return) by direct route at 6:30PM.

Total elapsed time: 12.5 hours.

Maximum Reimbursement: Locality rate for Bedford, MA is \$162 (\$103 max lodging, plus \$59 M&IE). Locality rate for Manchester, NH is \$159 (\$95 max lodging, plus \$64 M&IE). Traveler is reimbursed 75 percent M&IE of the Manchester, NH \$64 rate (highest rate applicable between the two locations). Traveler may be reimbursed for official reimbursable expenses incurred for transportation, such as mileage, tolls, etc.

Note: All per diem rates used in the examples above may not reflect current GSA per diem rates for the locality and represent sample rates only.

APPENDIX D: DETERMINING APPLICABLE MEALS AND INCIDENTAL EXPENSES RATES

The following table below provides the meals and incidental expenses (M&IE) rate applicable for different lodging requirements and travel durations ([FTR §301-11.102](#)).

| For days of travel that... | And travel duration is... | Your applicable M&IE rate is... |
|-----------------------------------|--|---|
| Require lodging | Any length | The M&IE rate applicable for the TDY location or stopover point |
| Do not require lodging | More than 12 hours but less than 24 hours | The M&IE rate applicable to the TDY site or the highest M&IE rate applicable when multiple locations are involved |
| | 24 hours or more, and you are travelling to a new TDY site or stopover point at midnight | The M&IE rate applicable to the new TDY site or stopover point |
| | 24 hours or more, and you are returning to your official station | The M&IE rate applicable to the previous day of travel |

APPENDIX E: CALCULATING ACTUAL EXPENSES

To compute actual expense allowance, the traveler would multiply the maximum per diem rate (lodging and M&IE) of the TDY location by 1.5 (150 percent) or 3 (300 percent). The “product” of this calculation can be distributed between lodging and M&IE as needed, but the aggregate distribution between lodging and M&IE may not exceed the “product” of either the 150 percent or 300 percent actual expense calculation, respectively.

To apply the actual expense increase to only the lodging portion of per diem, the maximum M&IE amount for the TDY location is subtracted from the actual expense calculation “product” and the remainder can be applied to the lodging allowance.

To apply the actual expense increase to only the M&IE portion of per diem, the maximum lodging amount for the TDY location is subtracted from the actual expense calculation “product” and the remainder can be applied to the M&IE allowance. Actual expense for M&IE only is unusual, but would be calculated in this manner.

All reimbursement is based on the actual expense incurred (reference [Section 020511](#) for itemization and receipt requirements). The traveler must attach a completed [VA Form 0902, Actual Expense Per Diem Calculator](#), and documentation of the 150 percent actual expense justification or the approved memorandum for 300 percent to the travel authorization.

Example 150 Percent Actual Expense for Lodging

Maximum TDY location per diem allowance under the Lodgings-Plus per diem method is \$150 (\$100 for lodging, \$50 for M&IE) and the traveler is requesting 150 percent actual expenses.

Step 1:

\$150 (Total maximum TDY location per diem allowance for lodging and M&IE) x 1.5 (150 percent) = \$225 (total 150 percent actual expense calculation “product”).

Step 2:

\$225 (total 150 percent actual expense calculation “product”) – 50 (maximum TDY location M&IE allowance) = \$175 (total actual expense allowance for lodging).

Reimbursement: The traveler may be reimbursed the actual expense incurred for lodging, not to exceed \$175, with lodging receipt required in lieu of itemization. M&IE may be authorized at the maximum TDY location allowance of \$50, with no itemization or receipt requirement.

Example of 300 Percent Actual Expense for Lodging: Maximum TDY location per diem allowance under the Lodgings-Plus per diem method is \$150 (\$100 for lodging, \$50 for M&IE) and the traveler is requesting 300 percent actual expenses.

Step 1:

\$150 (Total maximum TDY location per diem allowance for lodging and M&IE) x 3.0 (300 percent) = \$450 (total actual expense calculation “product”).

Step 2:

\$450 (total 300 percent actual expense calculation “product”) – 50 (maximum TDY location M&IE allowance) = \$400 (total actual expense allowance for lodging).

Reimbursement: The traveler may be reimbursed the actual expense incurred for lodging, not to exceed \$400, with lodging receipt required in lieu of itemization. M&IE may be authorized at the maximum TDY location M&IE allowance of \$50, with no itemization or receipt requirement.

NOTE: The maximum TDY location per diem rate used above is for illustration only and does not represent current per diem rates. Information on finding maximum per diem rates for all TDY locations can be found under [Section 020502A](#)

APPENDIX F: REQUESTING 300 PERCENT ACTUAL EXPENSE

Sample Memorandum

Department of
Veterans Affairs

MEMORANDUM

Date:

From: {Insert travel Approving Official title, station number or mail symbol }

Subject: Request for Approval of Actual Expenses up to 300 Percent

To: {Insert position title delegated the authority to approve 300 percent actual expense, and mail symbol, reference [Section 020510A](#)}

1. This is a request to approve actual expenses up to 300 percent of the maximum per diem allowance for {Insert Employee's Position, First Name and Last Name}.
2. {Insert specific justification surrounding employee's travel and need to authorize per diem in excess of 150 percent in accordance with [Section 020510F](#)}.
3. Actual expense reimbursement may be authorized in accordance with Federal Travel Regulations ([FTR §301-11.300 and §301-11.301](#)).
4. If you have additional questions, please contact {insert name of contact and phone number}.

{Name of travel Approving Official}

Approve/Disapprove

{Name of Approver }

Date: _____

**APPENDIX G: DELEGATIONS OF AUTHORITY TO APPROVE ACTUAL EXPENSE
FOR TEMPORARY DUTY TRAVEL**

**Department of
Veterans Affairs**

Memorandum

Date: September 15, 2003

From: Secretary (00)

Subj: Delegation of Authority to Approve Actual Expense for Temporary Duty Travel

To: Under Secretary for Health, Under Secretary for Benefits, Under Secretary for Memorial Affairs, and Assistant Secretary for Management

1. DELEGATION. Pursuant to the authority granted the Department of Veterans Affairs under 41 CFR 301-11.301, I hereby delegate to the Under Secretary for Health, Under Secretary for Benefits, Under Secretary for Memorial Affairs, and Assistant Secretary for Management the authority to approve requests for actual expense related to temporary duty travel when such a request is in excess of 150 percent of the GSA per diem rates. The Under Secretaries are authorized to approve such requests for their respective administrations, and the Assistant Secretary for Management is authorized to approve such requests for staff offices.

2. AUTHORITY. 41 CFR 301-11.301 provides the authority that allows the head of an agency to approve actual expense. Current VA policy contained in MP-1, part 11, chapter 2, paragraph 10 only allows the official authorizing travel to approve actual expense requests up to 150 percent of the published GSA per diem rates.

3. RESTRICTIONS. 41 CFR 301-11.303 and 301-11.305 limit actual expense to a maximum of 300 percent of per diem. Actual expense may not be approved for travel related to permanent change of station travel including en route travel, travel related to a house hunting trip, or temporary quarters subsistence allowance (41 CFR 302-4.200, 302-5.13 and 302-6.102).

4. REDELEGATION. At their discretion, the Under Secretaries and the Assistant Secretary for Management may re-delegate this approval

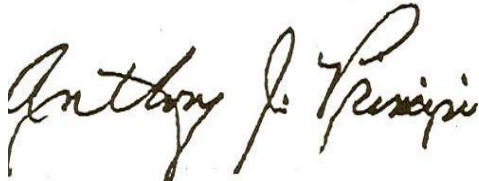
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Under Secretary for Health, Under Secretary for Benefits, Under Secretary for Memorial Affairs, and Assistant Secretary for Management

authority to senior-level officials. Since adequate internal controls must be established to guard against waste, fraud, and abuse, the official delegated authority to approve actual travel subsistence requests of up to 150 percent, and any official delegated authority to approve requests in excess of 150 percent and up to 300 percent, may not be the same person. Persons delegated the 300 percent authority must be at least one position higher in the organization's reporting hierarchy than the official delegated authority to approve actual expense requests of up to 150 percent of per diem. However, when that is not possible within an organization, the person delegated the 300 percent authority must possess sufficient independence from the travel authorizing official to make an unbiased evaluation of the need for actual subsistence expense.

5. Effective Date. This delegation of authority is effective upon signature and remains in effect until superceded.

A handwritten signature in black ink, reading "Anthony J. Principi". The signature is written in a cursive, flowing style.

Anthony J. Principi



THE SECRETARY OF VETERANS AFFAIRS
WASHINGTON

April 14, 2016

MEMORANDUM FOR THE CHIEF OF STAFF

SUBJECT: Delegation of Authority to Sign on Behalf of the Secretary

- 1. DELEGATION.** This memorandum delegates to the Chief of the Staff the authority to review and sign all documents that would otherwise be reviewed and signed by the Secretary with the exception of those documents that relate to authorities which, by statute, may not be delegated.
- 2. AUTHORITY.** 38 U.S.C. § 512
- 3. RESTRICTIONS.** None. This delegation cancels and supersedes all previous delegations of authority.
- 4. REDELEGATION.** The Chief of Staff may not re-delegate this authority.
- 5. EFFECTIVE DATE.** This delegation of authority is effective upon signature and will expire 2 years after the date delegated.

A handwritten signature in cursive script, appearing to read "Robert A. McDonald".

Robert A. McDonald