TO: Agency Chief Financial Officers
Senior Accountable Travel Officials

FROM: Peggy V. Javery
Acting Associate Chief Financial Officer
for Financial Policy and Planning

SUBJECT: Approval Authority Guidance for Actual Expense above Per Diem

The revised Agriculture Travel Regulation (ATR) published on December 8, 2015 included policy related to approval authority for actual expenses above the established per diem rate; however, it did not establish approval level thresholds for actual expense above the per diem rate.

Effective immediately, Agency or Staff Office Heads may delegate the authority to approve actual expenses up to 150 percent of the established per diem rate for non-emergency actual expenses, not to exceed 300 percent. An Agency or Staff Office Head may delegate approval authority to the Agency or Staff Office Senior Accountable Travel Official for actual expense requests between 150 and 300 percent of the established rate for any hazard related emergencies, such as disease, fire, natural disasters, etc. As stated in the Federal Travel Regulation, there is no authority to approve actual expenses exceeding 300 percent. Agencies can elect to have the designated approving official or Agency/Staff Office Head authorize/approve the request through the electronic travel system (ETS), and/or sign the attached, Request for Actual Expense above Per Diem form; the signed request form must be uploaded in the ETS.

According to the ATR, an Agency Head is the head of an organizational unit of the Department who reports to an Under Secretary, 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.

To the fullest extent possible, approving officials should ensure actual expense reimbursement requests are approved in advance of travel. However, actual expense reimbursement requests may be approved after the travel is completed (‘post approval’) when the approving official determines one of the following occurred: an emergency situation where a request for prior approval was not possible; or unanticipated, unusual, and/or extenuating circumstances caused necessary expenses to be much 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 for the Fiscal Policy Division, at 202-690-0290 or Marie.Butler@cfo.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: ____________

The Agency or Staff Office Head may delegate approval authority to the Agency or Staff Office Senior Accountable Travel Official for actual expense requests between 150 and 300 percent for all hazard related emergencies, such as disease, fire, natural disasters, etc. Any non-emergency actual expenses request above 150 percent, not to exceed 300 percent, must be approved by the Agency or Staff Office Head and may not be delegated. As stated in the Federal Travel Regulation, there is no authority to exceed 300 percent.
Per Federal Travel Regulation 301-11.306:
Travelers must itemize all expenses, including meals, (each meal must be itemized separately) for which they will be reimbursed under actual expense. However, expenses that do not accrue daily (e.g., laundry, dry cleaning, etc.) may be averaged over the number of days authorized/approved for actual expenses. Receipts are required for lodging, regardless of amount and any individual meal when the cost exceeds $75. Agency and Staff Office Heads may require receipts for other allowable per diem expenses, but it must inform the traveler of this requirement in advance of travel.

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

1. Lodging $156.00  1. Actual Lodging $245.00
   M & IE $ 64.00            M & IE $64.00
   Max Per Diem $220.00       Amount Requested $309.00

2. $220.00 x 150% = $330.00
   Less M & IE = $64.00
   Max actual lodging $266.00

2. Requested Rate: $309 / $220 = 140%

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

1. Lodging $156.00  1. Actual Lodging $380.00
   M & IE $ 64.00            M & IE $64.00
   Max Per Diem $220.00       Amount Requested $444.00

2. $220.00 x 300% = $660.00
   Less M & IE = $64.00
   Max actual lodging $596.00

2. Requested Rate: $444 / $220 = 202%

Here is how it works: The traveler is on TDY to a location with a maximum per diem of $220; which is $156 for lodging and $64 M&IE. In this example, the Approving Official (AO) could authorize up to $596 for lodging. This amount is calculated as 300% x $220 which equals $660; less the $64 for one day M&IE. The traveler must provide adequate justification as to why more than the local per diem was spent, and that justification must meet AO approval. This should all be done before travel occurs; and the AO should only approve rates above the local per diem after travel if there are unusual circumstances.