PDTATAC/vap

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP/CAP 056-17(E) -- GAO Report Recommendations for Flat Rate

1. **SYNOPSIS:** Implements the recommendations of GAO Report 17-353 Flat Rate Per Diem to include clarifying what proof of lodging is and when receipts may be required for flat rate per diem.

2. These changes are scheduled to appear in the JTR, dated 1 August 2017.

3. **This determination is effective when printed in the JTR.**

4. Action Officer: Velda A. Potter (velda.a.potter.civ@mail.mil).

//approved//

**Donna Haddix**
Chief, Policy & Regulations Branch

Attachment:
Rev 5

**Uniformed E-Mail Distribution:**
MAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

**Civilian E-Mail Distribution:**
CAP Members P&R Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges
**JTR REVISIONS:**

**020311-C, D, E:**

C. **Retain Proof of Lodging.** Lodging receipts are not required for reimbursement of flat-rate per diem, but proof that lodging costs were incurred may be required to be shown to the AO. A signed lease, GTCC statements, or canceled checks are not valid receipts, but could substitute as proof of lodging costs. Documents that are not receipts such as a signed lease, GTCC statements, or canceled checks can substitute as proof of lodging costs. Expenses for retained lodging (actual cost) during an authorized absence may be reimbursed as a miscellaneous expense, limited to the lodging portion of the flat-rate per diem allowance, and receipts are required.

D. **Lodging Taxes.** Lodging taxes may be separately reimbursed in the CONUS and non-foreign locations OCONUS unless the combined cost of the lodging and taxes is less than the lodging portion of the flat-rate per diem. In that case, the total combined cost is reimbursed. Lodging receipts are required when reimbursing lodging taxes separately.

E. **Table 2-21. Flat-Rate Per Diem Rules for TDY Travel**

<table>
<thead>
<tr>
<th>If…</th>
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<tbody>
<tr>
<td>TDY is 31-180 days at a single location,</td>
<td>a flat-rate of 75 percent of the per diem allowance is payable for each full day.</td>
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<tr>
<td>TDY is 181 days or more at a single location,</td>
<td>a flat-rate of 55 percent of the per diem allowance is payable for each full day.</td>
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<tr>
<td>the per diem rate changes during the travel period,</td>
<td>the flat-rate per diem is increased or decreased accordingly, unless the fixed rate no longer covers the cost of long-term leased lodging.</td>
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<td>neither the traveler nor the TMC can find suitable lodging within the reduced rate,</td>
<td>the AO may authorize in advance actual lodging cost not to exceed the locality per diem rate. However, the M&amp;IE rate is still paid at the applicable flat per diem percentage rate.</td>
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<td>the reduced flat-rate M&amp;IE is insufficient based on the circumstances of the TDY,</td>
<td>the Secretary concerned, CCDR, or Director of a DoD Agency or Component may authorize in advance or approve payment of actual expenses after travel is performed for meals and incidental expenses as defined in par. 020102 up to the full locality rate.**</td>
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*Authority may not be delegated below the three-star flag officer at a deputy or vice commander*
level. Full M&IE per diem may be authorized through the Secretarial Process in advance for a traveler not located in the CCMD or JTF commander’s area of responsibility.

**Authority may not be delegated below the three-star General Officer or Flag Officer (or civilian employee equivalent) deputy or vice commander level. A traveler who requests reimbursement in excess of the authorized flat-rate M&IE must provide receipts to substantiate claims for actual expenses unless itemized charges are documented through the use of the GTCC, used in accordance with the Travel and Transportation Reform Act of 1998. The same authority that authorizes or approves actual expenses may waive this receipt requirement when they personally certify that requiring travelers to submit receipts negatively affects mission performance or creates an undue administrative burden. All authorizations for payment of actual costs for M&IE for TDYs more than 30 days must be reported to the PDTATAC, Chief.
The following pages are the same policy preceding this page but showing tracked changes.
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