



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

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PDTATAC/vap

28 March 2012

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 015-13(E)/CAP 012-13(E) -- Government Meal
is not a Deductible Meal

1. **SYNOPSIS:** Clarifies that an organization cannot provide TDY members a Government meal in a Government mess/dining facility at no charge and order it used as a deductible meal Essential Station Messing (ESM).
2. These changes are scheduled to appear in JFTR change 317, and JTR change 571, dated 1 May 2013.
3. This determination is *effective on 27 March 2013*.

//approved by W. B. Tirrell, Sr. for//

TONIA BOCK

Chief, Strategic Planning and Policy Division

Attachment:
Rev 3

Uniformed E-Mail Distribution:

MAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

Civilian E-Mail Distribution:

CAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges

JFTR REVISIONS:

U4167:

U4167 NON-DEDUCTIBLE MEALS

A. Non-Deductible Meal. The following is not a deductible meal:

1. Box/'bagged' meal from a GOV'T dining facility/mess, (to include such things as C Rations, K Rations, MREs) - except when the GOV'T dining facility/mess box/'bagged' meal is the *only method* of providing an adequate meal to a member. ***NOTE: See par. U4800-E for a member on TDY within a COCOM or Joint Task Force AOR.***
2. In-flight meal,
3. Rations furnished by the GOV'T on military aircraft,
- *4. GOV'T meal consumed in a GOV'T dining facility/mess,
5. Meal furnished on commercial aircraft,
6. Meal provided by private individuals, or
7. Meal provided by a lodging establishment on a complimentary basis without adding a charge for the meal in the lodging cost (ex., lodging cost \$75 with or without breakfast).

An organization may not provide a GOV'T meal in a GOV'T dining facility/mess at no charge to a TDY member and order it used as a deductible meal for per diem. An organization may not treat TDY members as permanent party by providing GOV'T meals in a dining facility/mess at no charge like in Essential Station Messing (ESM) as addressed in DoDFMR, Vol. 7A, par. 251015.C1. Additionally, a GOV'T dining facility/mess is available only when GOV'T QTRS on the U.S. INSTALLATION on which the member is TDY are available (see par. U4400-B1). DoDFMR Vol. 7A, Ch 25 and Vol. 12, Ch 19 prohibit military members from being provided meals or rations at no charge by or on behalf of the GOV'T while entitled to BAS (***NOTE: Members on TDY receive BAS.***) for the same period of service, except when a patient is in a hospital. See par. U4400, NOTE 2.

Example: Member is TDY with a unit conducting an exercise. The U.S. INSTALLATION on which the member is TDY does not have enough on-base lodging for all members in TDY status. Member receives a non-availability of GOV'T QTRS and lodges off base during the exercise. Because GOV'T QTRS are not available, the dining facility/mess is therefore also not available. Consequently, the AO may not direct member to the GMR or PMR (i.e., to eat all/some meals in dining facility/mess) and the member must be reimbursed for meals at locality per diem meal rate, regardless if member chooses to purchase/consume one or more meals in the GOV'T dining facility/mess.

B. Meals Provided/Consumed. If all three meals are provided/consumed at no cost to the member, only the IE amount for that day is payable (\$5 CONUS IE, or the applicable locality [IE rate](#) or \$3.50 OCONUS).

U4400:

U4400 GOV'T DINING FACILITY/MESS

A. Dining Facility/Mess Available. A GOV'T dining facility/mess on the U.S. INSTALLATION must be used to the maximum extent practicable by TDY members quartered on that U.S. INSTALLATION.

B. Dining Facility/Mess Not Available. A GOV'T dining facility/mess is not available:

1. When GOV'T lodgings on the U.S. INSTALLATION are not available to a member while on official travel (see Ch 2, Part H);
2. On travel days; or
3. When an AO determines:
 - a. The use of the GOV'T dining facility/ mess adversely affects mission performance;
 - b. There is excessive distance between the GOV'T dining facility/mess and places of duty, and/or of lodging;
 - c. Transportation is not reasonably available between the GOV'T dining facility/mess and places of duty, and/or of lodging; or
 - d. Duty hours and GOV'T dining facility/mess operating hours are not compatible.

C. GMR/PMR Documentation. An order must direct the GMR or PMR if one of these rates is to apply. If one of these rates is directed, but the GOV'T mess is not available, the member must be reimbursed:

1. The locality M&IE meal rate if all three meals were not available; or
2. The PMR if one or two meals were not available;

if the AO accepts the member's non-availability certification. An order modification serves to document the meal rate change.

****NOTE 1: When an order, with the exception of an order to schoolhouse training (see par. U4155), does not direct the GMR or PMR, the locality M&IE rate is used. See par. U4165-1 for deductible meals.***

****NOTE 2: An organization may not treat TDY members as permanent party by providing GOV'T meals in a dining facility/mess at no charge like in Essential Station Messing (ESM) as addressed in DoDFMR, Vol. 7A, par. 251015.C1. A TDY member pays for meals in the GOV'T dining facility/mess and is authorized the GMR or PMR except for limited circumstances (field duty (par. U4102-L), sea duty (par. U4102-J), essential unit messing (par. U4163), members traveling together with no/limited reimbursement (par. U4102-G) and JTF operations (par. U4800)). See DoDFMR, Vol. 7A, Ch 25 for pay account collection.***

JTR REVISIONS:

C4554-B3:

3. The following is not a deductible meal:

- a. Box/'bagged' meal from a GOV'T dining facility/mess (to include such things as C Rations, K Rations, MREs) - except when the GOV'T dining facility/mess box/'bagged' meal is the *only method* of providing an adequate meal to a traveler. ***NOTE: See Ch 4, Part I, for a traveler on TDY within a COCOM or Joint Task Force AOR,***
- b. In flight meal,
- c. Rations furnished by the GOV'T on military aircraft,
- *d. GOV'T meal consumed in a GOV'T dining facility/mess,
- e. Meal furnished on commercial aircraft,
- f. Meal provided by private individuals, or
- g. Meal provided by a lodging establishment on a complimentary basis without adding a charge for the meal in the lodging cost (ex., lodging cost \$75 with or without breakfast).

NOTE 1: If all three meals are deductible and provided/consumed at no cost to the traveler only, the IE for that day is payable (\$5 in CONUS); or the locality [IE](#) or \$3.50 OCONUS).

NOTE 2: An organization may not provide a GOV'T meal in a GOV'T dining facility/mess at no charge to a TDY employee and order it used as a deductible meal for per diem. A GOV'T dining facility/mess is available only when GOV'T QTRS on the U.S. INSTALLATION where the employee is TDY are available and the command controlling the GOV'T dining facility/mess on that U.S. INSTALLATION has made the GOV'T dining facility/mess available to the traveler. See par. C4554-A [NOTE](#). DoDFMR Vol. 12, Ch 19 prohibits Federal civilian employees from eating in appropriated fund dining facilities without charge.