

Computing Per Diem when Meals are Available in a Government Dining Facility or Mess, or Provided by the Government or when Included as Part of a Conference Fee or a Lodging Rate (e.g., Breakfast) (JTR, par. 020304-B)

Note: The rates and costs used in the examples below may not be current and are for illustrative purposes only. Refer to the [DTMO website](#) for the applicable locality [per diem rates](#).

Scenario

A traveler is on a TDY for 6 days. The traveler's lodging is \$55 a night. On the day of departure from and the day of return to the PDS, meals available in a Government mess or provided by the Government have no impact on the traveler's M&IE. The traveler's M&IE on all other days of the conference is based on the number of meals that were available or provided to the traveler. If all three meals are provided, only the incidental expense (IE) portion of the M&IE rate applies. If no meals are available or provided, the locality M&IE applies. If all three meals are available in a Government mess, the Government Meal Rate (GMR) applies. If one or two meals are available or provided on a given day (other than the first or last day), the Proportional Meal Rate (PMR) applies.

Departing the PDS and Traveling to TDY Location A

Itinerary Location (Per Diem Rate)	Date	M&IE CALCULATION	M&IE Allowed	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	Total Per Diem Payments
Depart PDS Arrive TDY in CONUS Location A (\$99/\$59)	9/1	75% of \$59	\$44.25	\$55	1 day x \$55	\$55	\$99.25

At TDY Location A (See Meal Availability Chart Below)

Itinerary Location (Per Diem Rate)	Date	M&IE CALCULATION	M&IE Allowed	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	Total Per Diem Payments
1 Full TDY Day	9/2	1 day x \$5.00 (IE Only)	\$5.00	\$55	1 day x \$55	\$55	\$60.00
1 Full TDY Day	9/3	1 day x \$54.00 + \$5.00 (locality meal rate + IE)	\$59.00	\$55.00	1 day x \$55	\$55.00	\$114.00

Per Diem, Travel, and Transportation Allowance Committee (PDTATAC)

1 Full TDY Day	9/4	1 day x \$13.85 + \$5.00 (GMR + IE)	\$18.85	\$55.00	1 day x \$55	\$55.00	\$73.85
1 Full TDY Day	9/5	1 day x \$34.00 + \$5.00 (PMR + IE)	\$39.00	\$55.00	1 day x \$55	\$55.00	\$94.00

Departing TDY Location A and Returning to the PDS

Itinerary Location (Per Diem Rate)	Date	M&IE CALCULATION	M&IE Allowed	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	Total Per Diem Payments
Depart TDY Location A Arrive PDS	9/6	75% OF \$59.00	\$44.25	\$0.00			\$44.25
Total Per Diem Allowance			\$210.00			\$275.00	\$485.35

Meals at TDY Location A

Date	Breakfast	Lunch	Dinner
9/1	N/A	Available in Government Mess	Available in Government Mess
9/2	Provided by the Government	Provided by the Government	\$62
9/3	N/A	N/A	N/A
9/4	Available in Government Mess	Available in Government Mess	Available in Government Mess
9/5	Available in Government Mess	Provided by the Government	N/A
9/6	Provided by the Government	N/A	N/A