

## 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:** Rates used in these examples may not be current and are for illustrative purposes only.

**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.

Itinerary Location (Per Diem Rate)	Date	M&IE Calculation	M&IE Allowed	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	Total Per Diem
<b>Departing the PDS and Traveling to TDY Location A</b>							
Depart PDS	9/1						
Arrive TDY in the CONUS Location A (\$99/\$59)	9/1	75% of \$59.00	<b>\$44.25</b>	\$55.00	1 day x \$55.00	<b>\$55.00</b>	<b>\$99.25</b>
<b>At TDY Location A (See Meal Availability Chart Below)</b>							
1 Full TDY Day	9/2	1 day x \$5.00 (IE Only)	<b>\$5.00</b>	\$55.00	1 day x \$55.00	<b>\$55.00</b>	<b>\$60.00</b>
1 Full TDY Day	9/3	1 day x (\$54.00+ \$5.00) (locality meal rate + IE )	<b>\$59.00</b>	\$55.00	1 day x \$55.00	<b>\$55.00</b>	<b>\$114.00</b>
1 Full TDY Day	9/4	1 day x (\$13.85+ \$5.00) (GMR + IE )	<b>\$18.85</b>	\$55.00	1 day x \$55.00	<b>\$55.00</b>	<b>\$73.85</b>
1 Full TDY Day	9/5	1 day x (\$34.00+ \$5.00) (PMR + IE )	<b>\$39.00</b>	\$55.00	1 day x \$55.00	<b>\$55.00</b>	<b>\$94.00</b>
<b>Departing TDY Location A and Returning to the PDS</b>							
Depart TDY Location A	9/6	75% of \$59.00	<b>\$44.25</b>	\$0.00			<b>\$44.25</b>
Arrive PDS	9/6						
<b>Total Per Diem Allowance</b>			<b>\$210.35</b>			<b>\$275.00</b>	<b>\$485.35</b>

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	Provided by the Government
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