

## Computing Per Diem and Reimbursable Expenses for Dual Lodging (JTR, par. 020303, Table 2-16)

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

**Scenario:** A traveler, while TDY at Location A, was required to perform an additional TDY overnight in Location B. The AO agreed that it would be more economical for the traveler to retain the Location A lodging arrangements while TDY in Location B and authorized or approved Location A's lodging cost as a reimbursable expense. The Location B lodging cost (\$120 a day) was used for computing the traveler's per diem while at that TDY location.

Itinerary Location (Per Diem Rate)	Date	M&IE Calculation	M&IE Allowed	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	Total Per Diem
<b>Departing from PDS and Traveling to TDY Location A</b>							
Depart PDS	9/1			\$99.00			
Arrive TDY Location A (\$99/\$59) in the CONUS	9/1	75% of \$59.00	<b>\$44.25</b>	\$8.00 Room Tax	1 day x \$99.00	<b>\$99.00</b>	<b>\$143.25</b>
<b>At TDY Location A</b>							
2 Full TDY Days	9/2-3	2 days x \$59.00	<b>\$118.00</b>	\$99.00 \$8.00 Room Tax	2 days x \$99.00	<b>\$198.00</b>	<b>\$316.00</b>
<b>Departing from TDY Location A and Traveling to TDY Location B</b>							
Depart TDY Location A	9/4			\$99.00 \$8.00 Room Tax			
Arrive TDY Location B (\$121/\$69) Location in the CONUS	9/4	1 day x \$69.00	<b>\$69.00</b>	\$120.00 \$11.00 Room Tax	1 day x \$120.00	<b>\$120.00</b>	<b>\$189.00</b>
<b>Departing TDY Location B and Returning to TDY Location A</b>							
Depart TDY Location B	9/5			\$99.00			
Arrive TDY Location A (\$99/\$59) in the CONUS	9/5	1 day x \$59.00	<b>\$59.00</b>	\$8.00 Room Tax	1 day x \$99.00	<b>\$99.00</b>	<b>\$158.00</b>
<b>At TDY Location A</b>							
3 Full TDY Days	9/6-8	3 days x \$59.00	<b>\$177.00</b>	\$99.00 \$8.00 Room Tax	3 days x \$99.00	<b>\$297.00</b>	<b>\$474.00</b>
<b>Departing TDY Location A and Returning to the PDS</b>							
Depart TDY Location B	9/9	75% of	<b>\$44.25</b>	\$0.00			<b>\$44.25</b>
Arrive PDS	9/9	\$59.00					
<b>Total Per Diem Allowance</b>			<b>\$511.50</b>			<b>\$813.00</b>	<b>\$1,324.50</b>

Miscellaneous Reimbursable Expenses		
Date	Expense	Amount
9/1-8	TDY Location A Room Tax	\$64.00
9/4	TDY Location B Room Tax	\$11.00
9/4	TDY Location A Dual Lodging	\$99.00
<b>Total Miscellaneous Reimbursable Expenses</b>		<b>\$174.00</b>