

SUBSISTENCE CLARIFICATION



Subsistence, also known as Per Diem, is the payment of a flat sum for meals and incidental expenses (tips, fees and taxes) which is provided to employees who travel overnight on official university business. These rates may differ depending upon the travel destination.

Please utilize the link below to obtain the current rates for different areas traveled: <http://www.gsa.gov/portal/category/21287>

Travelers who use a per diem allowance are not required to provide receipts for each meal and incidental expense.

Employees must state the date and time they left for business and the date and time they returned from business in order to receive the proper maximum subsistence allowance.

For overnight travel *not* part of a full 24-hour period, the subsistence rate shall be prorated (rounded to the nearest dollar) as per the following:

Duration	Reimbursement Amount
0 minutes to less than 3 hours	No reimbursement
3 hours to less than 6 hours	25% of per diem
6 hours to less than 15 hours	62.5% of per diem
15 hours to less than 24 hours	100% of per diem

If any meals are provided to you at no additional cost (included in a registration fee, facility rental, or the cost of lodging), you must deduct percentages for each meal provided depending on the type of meal. We also ask that you submit the conference agenda when possible. Deductions should be made as follows for those meals provided:

Deduction	Meal
Deduct 21% from per diem	For each day breakfast is provided
Deduct 21% from per diem	For each day lunch is provided
Deduct 58% from per diem	For each day dinner is provided

Prudence must be demonstrated with all expenditures of public funds and expenses must be justified. Example: If you do not spend the full per diem amount allotted for the day, only submit for reimbursement for what you actually spent.

Please remember, employees may only incur expenses on behalf of themselves (*you will not be reimbursed for paying another person's expenses*). Consequently, each travel expense report is created for your expenses, alone.

Departments may require additional documentation pertaining to all activities which are to be included with the travel expense report and submitted to Accounts Payable. Therefore, you should always keep itemized receipts for all purchases as they may be required to substantiate expenses submitted for reimbursement.

Please contact the Accounts Payable manager who can answer any questions you may have regarding our actual policy.