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Important Facts of Actual Expense

- Is not an entitlement
- Up to 150% of the GSA per diem rate can be approved by the FS traveler’s approving official
- Anything greater than 150% and less than 300% must be approved by the Chief or the Chief Financial Officer
- Requests must demonstrate the rules and regulations were properly followed
- Requests must demonstrate lodging was not available within the prescribed rates
- Requests should be made in advance
- Approval is not guaranteed

§301-50.5 What is my liability if I do not use my agency’s TMS or the E-Gov Travel Service, and an exception has not been approved?

If you do not have an approved exception under [§§301-50.4](#) or [301-73.104](#) of this chapter, you are responsible for any additional costs resulting from the failure to use the TMS or E-Gov Travel Service, including service fees, cancellation penalties, or other additional costs (e.g., higher airfares, rental car charges, or hotel rates). In addition, your agency may take appropriate disciplinary action.

TMS stands for Travel Management System which is BCD Travel and ETS2

File a Travel Authorization or Voucher *Before* Requesting Actual Expense

The traveler’s approving official has the authority to approve up to 150% of the GSA per diem rate in ETS2. All requests for actual expense should be requested in advance of travel. If the *Actual Expense Request Approval Form (FS-6500-0276)* has *not* been approved by the time the traveler is ready to file a travel voucher, lodging expense up to 150% of the GSA per diem should be claimed and voucher processed.

For more information on how to do this, see the guidance provided under the [Travel Help Desk - Help Articles](#), *Actual Lodging*, under *Approval Procedures for Requests up to 150% of Per Diem (also see Page 8)*. This will ensure the traveler is reimbursed for the travel-related expenses in which they are entitled. An amended voucher can be filed when the Request for Actual Expenses is approved for the additional amount.

Federal Travel Regulations

Definitions

Actual expense—Payment of authorized actual expenses incurred, up to the limit prescribed by the Administrator of GSA or agency, as appropriate. Entitlement to reimbursement is contingent upon entitlement to per diem, and is subject to the same definitions and rules governing per diem.

Per diem allowance—The per diem allowance (also referred to as subsistence allowance) is a daily payment instead of reimbursement for actual expenses for lodging, meals, and related incidental expenses. The per diem allowance is separate from transportation expenses and other miscellaneous expenses. The per diem allowance covers all charges and services, including any service charges where applicable. Lodging taxes in the United States are excluded from the per diem allowance and are reimbursed as a miscellaneous expense. In foreign locations, lodging taxes are part of the per diem allowance and are not a miscellaneous expense. The per diem allowance covers the following:

- (a) *Lodging*. Includes expenses, except lodging taxes in the United States, for overnight sleeping facilities, baths, personal use of the room during daytime, telephone access fee, and service charges for fans, air conditioners, heaters and fires furnished in the room when such charges are not included in the room rate.
- (b) *Meals*. Expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses, and any expenses incurred for other persons).
- (c) *Incidental expenses*. Fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.

Part 301-11-Per Diem Expenses Subpart A- General Rules

§301-11.5 How will my per diem expenses be reimbursed?

Per diem expenses will be reimbursed by the:

- (a) Lodgings-plus per diem method;
- (b) Reduced per diem method; or
- (c) Actual expense method.

§301-11.7 What determines my maximum per diem reimbursement rate?

Your TDY location determines your maximum per diem reimbursement rate. If you arrive at your lodging facility after 12 midnight, you claim lodging cost for the preceding calendar day. If no lodging is required, the applicable M&IE reimbursement rate is the rate for the TDY location. (See [§301-11.102](#).)

§301-11.8 What is the maximum per diem rate I will receive if lodging is not available at my TDY location?

If lodging is not available at your TDY location, your agency may authorize or approve the maximum per diem rate for the location where lodging is obtained.

§301-11.9 When does per diem or actual expense entitlement start/stop?

Your per diem or actual expense entitlement starts on the day you depart your home, office, or other authorized point and ends on the day you return to your home, office or other authorized point.

§301-11.11 How do I select lodging and make lodging reservations?

- (a) You must make your lodging reservations through your agency's travel management service.
- (b) You should always stay in a "fire safe" facility. This is a facility that meets the fire safety requirements of the Hotel and Motel Fire Safety Act of 1990 (the Act), as amended (see [5 U.S.C. 5707\(a\)](#)).
- (c) When selecting a commercial lodging facility, first consideration should be given to government lodging agreement programs such as FedRooms® (<http://www.fedrooms.com>). The advantages of obtaining lodging using the FedRooms® program are:
 - (1) Lodging rates are set at or below per diem rates;
 - (2) There are no add-on fees;
 - (3) The room cancellation deadline is 4:00 p.m. (or later) on the day of arrival;
 - (4) Most hotels offer last standard room availability rates;
 - (5) There are no early departure fees; and
 - (6) Rates are available using all booking channels (e.g., E-Gov Travel Service, Travel Management Service, Fed-Rooms® website, and hotel reservation call centers). The FedRooms® rate code (XVU) must be entered to get the program benefits.

Note to [§301-11.11](#): [5 U.S.C. 5707\(a\)](#) does not apply to the District of Columbia government.

§301-11.21 Will I be reimbursed for per diem or actual expenses on leave or non-workdays (weekend, legal Federal Government holiday, or other scheduled nonworkdays) while I am on official travel?

- (a) In general, you will be reimbursed as long as your travel status requires your stay to include a non-workday, (e.g., if you are on travel through Friday and again starting Monday you will be reimbursed for Saturday and Sunday), however, your agency should determine the most cost effective situation (i.e., remaining in a travel status and paying per diem or actual expenses or permitting your return to your official station).
- (b) Your agency will determine whether you will be reimbursed for non-workdays when you take leave immediately (e.g., Friday or Monday) before or after the non-workday(s).

Note to [§301-11.21](#): If emergency travel is involved due to an incapacitating illness or injury, the rules in [part 301-30](#) of this chapter govern.

§301-11.30 What is my option if the Government lodging rate plus applicable taxes exceeds my lodging reimbursement?

- (a) You may request reimbursement on an actual expense basis, not to exceed 300 percent of the maximum per diem allowance.
- (b) Approval of actual expenses is usually in advance of travel and at the discretion of your agency. (See [§301-11.302](#).) Also, see [§301-70.201](#) for when an agency can issue a blanket actual expense authorization.

Subpart D—Actual Expense

§301-11.300 When is actual expense reimbursement warranted?

When:

- (a) Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- (b) Costs have escalated because of special events (e.g., missile launching periods, sporting events, World's fair, conventions, natural or manmade disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location

WHAT YOU NEED TO KNOW ABOUT ACTUAL EXPENSE

- consume most or all of the savings achieved from occupying less expensive lodging;
- (c) The TDY location is subject to a Presidentially-Declared Disaster and your agency has issued a blanket actual expense authorization for the location (see §301-70.201);
 - (d) Because of mission requirements; or
 - (e) Any other reason approved within your agency.

§301-11.301 Who in my agency can authorize/approve my request for actual expense?

Any official designated by the head of your agency (see §301-70.201 for when an agency can issue a blanket actual expense authorization).

§301-11.302 When should I request authorization for reimbursement under actual expense? Request for authorization for reimbursement under actual expense should be made in advance of travel. However, subject to your agency's policy, after the fact approvals may be granted when supported by an explanation acceptable to your agency. Also, your agency can issue a blanket actual expense authorization under §301-70.201.

§301-11.303 What is the maximum amount that I may be reimbursed under actual expense?

The maximum amount that you may be reimbursed under actual expense is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate. However, subject to your agency's policy, a lesser amount may be authorized.

§301-11.304 What if my expenses are less than the authorized amount?

When authorized actual expense and your expenses are less than the locality per diem rate or the authorized amount, reimbursement is limited to the expenses incurred.

§301-11.305 What if my actual expenses exceed the 300 percent ceiling?

Your reimbursement is limited to the 300 percent ceiling. There is no authority to exceed this ceiling.

§301-11.306 What expenses am I required to itemize under actual expense?

You must itemize all expenses, including meals, (each meal must be itemized separately) for which you will be reimbursed under actual expense. However, expenses that do not accrue daily (e.g., laundry, dry cleaning, etc.) may be averaged over the number of days your agency authorizes/approves actual expenses. Receipts are required for lodging, regardless of amount and any individual meal when the cost exceeds \$75. Your agency may require receipts for other allowable per diem expenses, but it must inform you of this requirement in advance of travel. When your agency limits M&IE reimbursement to either the prescribed maximum M&IE rate for the locality concerned or a reduced M&IE rate, it may or may not require M&IE itemization at its discretion.

Part 301-50-Arranging for Travel Services

§301-50.1 To whom do the pronouns "I", "you", and their variants throughout this part refer?

In this part, the pronouns "I", "you", and their variants refer to the employee.

§301-50.2 How must I arrange my travel?

You must arrange your travel as designated by your agency and in accordance with this part.

§301-50.3 Must I use the ETS or TMS to arrange my travel?

Yes, if you are an employee of an agency as defined in §301-1.1 of this chapter, you must use the E-Gov Travel Service when your agency makes it available to you. Until then, you must use your agency's existing Travel Management Service (TMS) to make your travel arrangements. If you are an employee of the Department of Defense (DoD) or of the Government of the District of Columbia, you must arrange your travel in accordance with your agency's TMS. Your agency may grant an exception to required use of TMS/ETS under §§301-50.4, 301-73.102, or 301-73.104 of this chapter.

Forest Service travelers: There are no approved exceptions

§301-50.4 May I be granted an exception to the required use of TMS or ETS once my agency has fully deployed ETS?

Yes, your agency head or his/her designee may grant an individual case exception to required use of your agency's current TMS or to required use of ETS once your agency has fully deployed ETS, but only when your travel meets one of the following conditions:

- (a) Such use would result in an unreasonable burden on mission accomplishment (e.g., emergency travel is involved and TMS/ETS is not accessible; you are performing invitational travel; or you have special needs or require disability accommodations under part 301-13 of this chapter).
- (b) Such use would compromise a national security interest.
- (c) Such use might endanger your life (e.g., you are traveling under the Federal witness protection program, or you are a threatened law enforcement/investigative officer traveling under part 301-13 of this chapter).

Forest Service travelers: There are no exemptions

§301-50.5 What is my liability if I do not use my agency's TMS or the E-Gov Travel Service, and an exception has not been approved?

If you do not have an approved exception under §§301-50.4 or 301-73.104 of this chapter, you are responsible for any additional costs resulting from the failure to use the TMS or E-Gov Travel Service, including service fees, cancellation penalties, or other additional costs (e.g., higher airfares, rental car charges, or hotel rates). In addition, your agency may take appropriate disciplinary action.

§301-50.6 What is an "online self-service booking tool?"

An online self-service booking tool is an Internet based system that permits travelers to make their own reservations for transportation (e.g., air, rail, and car rental) and lodging. ETS and some agency TMS's incorporate a self-service booking tool.

§301-50.7 Should I use the online self-service booking tool once ETS is available within my agency?

Yes, you should use the online self-service booking tool offered by ETS or your agency's TMS until ETS becomes available to you.

Note to section 301-50.7: Some extenuating circumstances for which you may not be able to use online self-service booking are (1) when you are attending a conference where the conference sponsor has negotiated with one or more lodging facilities to set aside a specific number of rooms for conference attendees and to ensure that a set aside room is available to you, you are required to book lodging directly with the lodging facility, (2) when your travel is to a remote location and it is not possible to book lodging accommodations through the TMS or ETS, or (3) when such travel arrangements are so complex and circumstance will not allow you to book your travel through an online self-service booking tool. An online self-service booking tool is an Internet based system that permits travelers to make their own reservations for transportation (e.g., air, rail, and car rental) and lodging. ETS and some agency TMS's incorporate a self service booking tool. Yes, you should use the online self-service booking tool offered by ETS or your agency's TMS until ETS becomes available to you.

Part 301-73-Travel Programs - Subpart B—eTravel Service and Travel Management Service

§301-73.100 Must we require employees to use the E-Gov Travel Service?

Yes, unless you have an exception to the use of the ETS (see §§301-73.102 and 301-73.104), you must have fully deployed the ETS across your agency and require employees to use the ETS for all temporary duty travel no later than September 30, 2006. Agencies must submit their ETS migration plans and schedules by March 31, 2004 to the eTravel PMO, (see §301-73.101). You must implement the ETS no later than December 31, 2004, and require employees to use the ETS as soon as it becomes available in your agency. The Department of Defense and the Government of the District of Columbia are not subject to this requirement.

USDA implemented ETS2 agency-wide in December 2005

§301-73.105 What are the consequences of an employee not using the E-Gov Travel Service or the TMS?

If an employee does not use the ETS (when available) or your agency's designated TMS, he/she is responsible for any additional costs (see §301-50.5 of this chapter) resulting from the failure to use the ETS or your TMS. In addition, you may take appropriate disciplinary actions.

TMS stands for Travel Management System

Agriculture Travel Regulation

Reference: Departmental Regulation 2300-005, dated December 8, 2015

3. Policy

d. Actual Expense.

OCFO sets the threshold under which Agency and Staff Office heads may authorize travelers to incur actual expenses above per diem for authorized expenses, and approve reimbursement. Such expenses should be approved only when prudent, such as when travelers would have to endure sub- standard lodging and meals at per diem rates. Agency and Staff Office Heads may approve actual expense reimbursements at or below per diem and delegate this authority.

Authorization requests for actual expenses should be made, to the fullest extent possible, in advance of travel. Actual expense reimbursement may also be approved after travel is completed (“post-approval”) when the approving official determines that one of the following has occurred:

- (1) An emergency situation in which a request for pre-travel authorization was not possible; or
- (2) Unanticipated, unusual, and exceptional circumstances resulted in the incurrence of actual and necessary expenses that were much greater than the authorized per-diem allowance.

Official Memorandum from the Acting Associate Chief Financial Officer, USDA, dated June 1, 2017

This memorandum delegated the authority for approving between 150 and 300 percent of the established per diem rate to the Agency’s Chief Financial officer for hazard related emergencies.

Forest Service Handbook

Reference: FSH 6509.33 – Federal Travel Regulation, Chapter Zero Code

3 – POLICY

3a - Actual Expenses

- (1) Travelers shall request approval for actual expenses in advance of travel, to the fullest extent possible.
- (2) Use Form FS-6500-0276, Actual Expenses Request Approval Form, to obtain and document approval in accordance with the approval thresholds (see sec. 4, Responsibilities). The approved form must be attached to the travel authorization and the travel voucher in the Agency travel system.

4 - RESPONSIBILITIES

Delegated officials are required to maintain necessary copies of official travel records to respond to internal audits or external inquiries from Congress, the Office of Inspector General (OIG), the Government Accountability Office (GAO), or any other applicable agency.

- a. Delegation from the Administrator of General Services, through the Department of Agriculture, to the Chief of the Forest Service.

Per the GSA Administrator, through the FTR and through the USDA ATR, the Chief of the Forest Service is authorized to implement policies for travel by employees and others authorized to travel at Forest Service expense. It is the responsibility of the Chief of the Forest Service, as the Agency Head, to:

- (1) Approve actual expense requests above 150 percent of per diem.

- b. Delegation from the Chief of the Forest Service to the Chief Financial Officer (CFO).

It is the responsibility of the Forest Service CFO to:

- (1) Approve actual expense requests above 150 percent of per diem for all hazard related emergencies, such as disease, fire, and natural disasters.

- g. Delegation from the Chief of the Forest Service to Approving Officials.

It is the responsibility of Approving Officials to:

- (1) Approve actual expense requests up to 150 percent of per diem.

5 - DEFINITIONS

Actual Expenses. The payment of actual costs for lodging and meals, which must be authorized in advance of travel.

How to File an *Actual Expense Request Approval Form*

Forest Service form: Actual Expense Request Approval Form (FS-6500-0276)

The following information is found on the [CFO ASC B&F SharePoint site](#)

Actual Expenses

Home \ Help Categories \ Actual Expenses

Travelers should not assume the Request for Actual Subsistence will be approved.

Travelers have the responsibility to obtain lodging at or below per diem **BEFORE** traveling.

Actual Expense Fact Sheet (11/29/2017) - Great source of the policies on Actual Expense.

Lodging arrangements must be made by:

- Utilizing ETS2 to find lodging within per diem.
- Contacting the [Travel Management Center](#) to arrange for lodging
- Utilizing Fedrooms.com (see the section below)

-	As a last resort, travelers can contact lodging facilities directly to make arrangements. However, you must request the GSA Government Rate .
-	Lodging arrangements cannot be made using third party commercial apps or websites; i.e., Travelocity, Hotels.com; Orbitz, Airbnb, Homeaway, etc.

To **calculate** the percentage over GSA Lodging per diem, divide the nightly lodging rate paid (without taxes) by the GSA allowable lodging rate.

Calculation Examples:

Amount Paid	GSA Rate	Percentage Over	Approval Level
\$176.70	\$114.00	155%	Chief
\$116.00	\$83.00	139%	Approving Official

Approval Procedures for Request up to 150% of Per Diem:

Approved Locally by Approving Official

Approval is processed via the **ETS2 travel Authorization or Voucher**.

Approval process for claims **up to 150%** Job Aid: [PDF](#)

FedRooms

FedRooms provides federal travelers on official business with FTR compliant hotel rooms for transient and extended stay travel 30 days or more. FedRooms is an innovative government wide program that puts government travelers in FEMA compliant rooms at or below per diem rates with flexible terms, right where the traveler needs to be.

Visit GSA's website for more information and a list of preferred hotels: [GSA Lodging Information](#)

Direct link to FedRooms: [FedRooms Website](#)

FedRooms Newsletters: https://www.fedrooms.com/travel_newsletter.html

Advantages of obtaining lodging using the FedRooms program are:

- Rates are set at or below per diem rates
- No hidden fees
- 4:00 p.m. or later cancellation policy (U.S.) 24 hours international
- 150+ hotel chains to choose from
- Hotels located where you need to stay
- FedRooms will serve as your advocate if an issue occurs
- All hotels are FEMA approved/ADA compliant
- Dedicated help desk to ensure you get the gold-star service you deserve
- Rates are available using all booking channels (BCD Travel TMC)
- Hotels extend at or below per diem for leisure travel

How to Appeal an Actual Expense Disapproval

A request for Actual Expense may be denied for any of the following reasons:

- Failure to use the official method of procuring lodging
 - See [§301-50.3 Must I use the ETS or TMS to arrange my travel?](#)
- Failure to show what traveler did to comply with the all regulations
- Did not request in advance of travel
 - See [Subpart D—Actual Expense](#)
- Traveler was authorized a rental car or POV, in which other lodging facilities may have been available
- Incident Travelers - Federal, Agriculture, and Forest Travel Regulations apply to incident travel; no exceptions
 - Camp is established and was available to you
 - Enroute travel where the method of transportation is chosen by the traveler and other common carrier options were determined the most advantageous to the agency, your request did not include a cost-comparison form to determine the lowest cost to the agency.

The Federal Travel Regulation (FTR) provides the following with regard to the denial of a travel expense reimbursement:

FTR Part 301-52 – Claiming Reimbursement

§301-52.8 May my agency disallow payment of a claimed item?

- (a) Provide proper itemization of an expense;
- (b) Provide receipt or other documentation required to support your claim; and
- (c) Claim an expense which is not authorized.

§301-52.9 What will my agency do when it disallows an expense?

Your agency will disallow your claim for that expense, issue you a notice of disallowance, and pay your claim for those items which are not disallowed.

§301-52.10 May I challenge my agency's disallowance of my claim?

Yes, you may request reconsideration of your claim if you have additional facts or documentation to support your request for reconsideration.

§301-52.11 What must I do to challenge a disallowed claim?

- (a) File a new claim.
- (b) Provide full itemization for all disallowed items reclaimed.
- (c) Provide receipts for all disallowed items reclaimed that require receipts, except that you do not have to provide a receipt if your agency already has the receipt.
- (d) Provide a copy of the notice of disallowance.
- (e) State the proper authority for your claim if you are challenging your agency's application of the law or statute.
- (f) Follow your agency's procedures for challenging disallowed claims.
- (g) If after reconsideration by your agency your claim is still denied, you may submit your claim for adjudication to the GSA Board of Contract Appeals in accordance with 48 CFR part 6104.

To submit an appeal, send an email to SM.FS.TravelComply@usda.gov and provide the following:

1. Your disapproved Actual Expense Request Form (FS-6500-0276) and the supporting documentation.

WHAT YOU NEED TO KNOW ABOUT ACTUAL EXPENSE

2. Why you are requesting a review of your denial.
3. Additional information to support your request (i.e., why you did not follow the regulations for using the proper method of making your travel arrangements).

Your request will be reviewed and submitted to the Chief Financial Officer for consideration. Please allow 30-60 days for this process.