

2367 TRAVEL AND ENTERTAINMENT REIMBURSEMENT POLICY- PER DIEMS

RESP. OFFICE: PURCHASING SERVICES
APPROVAL: CHIEF PROCUREMENT OFFICER
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PURPOSE

The purpose of the policy is to define the use of per diems for meals while traveling on behalf of the University.

Other policies are provided for specific travel and entertainment (T&E) topics in the policy number series 2351 through 2370 and are listed at 2351.1 Travel and Entertainment Reimbursement- Detail Listing.

SCOPE

The T&E policies and procedures apply to all individuals, including employees, students, and non-employees, traveling and entertaining on behalf of the University and seeking reimbursement for related expenses from the University regardless of the funding source.

TRAVELER AND ENTERTAINER RESPONSIBILITY

It is the responsibility of Penn travelers to know the per diem policy and to follow the guidelines listed below.

RESPONSIBILITY OF APPROVERS

The TAC (Transaction Authorization Card) holder assists the travelers and entertainers, as well as their higher level approver, when applicable, with understanding and complying with the process outlined below and ensures that all documentation requirements have been met prior to submission of reimbursement requests to the central processing organization.

It is the responsibility of the TAC holder to ensure that per diems match the corresponding time periods, are calculated correctly and that any necessary adjustments have been made.

POLICY

A per diem is an allowance determined by the U.S. government to cover meals and incidentals while traveling for business purposes. Per diem amounts are published by the General Services Administration (GSA) and are specific to major cities.

- 1) Travelers claiming reimbursement on a per diem basis must use this method for the entire trip.

- 2) Domestic per diems are set by the U.S. government once a year. Foreign per diems can change on a monthly basis due to currency fluctuations. Foreign per diems for the months traveled are expected to be used.
- 3) Per diem information can be obtained by:
 - clicking here for [US Per Diem rates](#)
 - clicking here for [Foreign Per Diem rates](#)
 - calling the central processing organization at 215-898-3307.
- 4) Reimbursement on a per diem basis for meals is permitted. Meal receipts are not required when using a per diem rate, but travelers must be able to demonstrate that the trip or stay did occur.
- 5) If a traveler is attending a local conference or meeting (not at Penn) and he or she is going to leave home in the morning and return that evening, they may claim actual meal costs or a percentage of the daily per diem rate in that city or county depending upon the number of meals they were required to purchase. (See per diem adjustments link listed below).
- 6) If someone is claiming per diem while traveling but entertains individuals on behalf of the University during that trip, they may submit that business meal receipt along with a completed C-1A form for reimbursement provided they reduce the daily per diem amount.
- 7) If a meal is provided as part of a registration fee for a conference and the traveler is claiming per diem, a deduction in the per diem amount should be made as well. A meal provided by a common carrier (such as an airline) or a complimentary meal provided by a hotel does not affect the per diem calculation.
- 8) For a breakdown of breakfast, lunch and dinner components based on the per diem of the destination, [click here.](#)
- 9) Domestic per diems are adjusted for the first and last day of travel. Those per diem calculations are equivalent to 75% of the full daily per diem. Use these adjusted amounts for the first and last day of travel when the traveler is not in full travel status the entire day.
- 10) For per diem payments to non-U.S. citizens who have been invited to the Penn campus, follow the guidelines under [Policy No. 2363- Non-Employees, Companies and Non-Resident Aliens](#).
- 11) The University does not reimburse lodging on a per diem basis. Actual lodging receipts are required.

[Click here](#) for Chapter 4 in the Procedure Manual. How to Complete a T&E Reimbursement (C-1) form