

**PRORATING PER DIEMS FOR TRAVEL INVOLVING  
MULTIPLE LOCATIONS**

The following method may be used to prorate a per diem(s) when a trip is reimbursable under more than one per diem rate.

The time element charged to each per diem location is prorated based on the number of hours spent at each travel location. For partial days, hours should be rounded to the nearest quarter day.

Example: A trip that involved three locations with three different per diem rates took a total of 237 hours, excluding air travel time from headquarters to the first business location and the traveler's return from the last travel location to headquarters. The time spent at each location was as follows: 53 hours, 145 hours, and 39 hours. The reimbursable amount of the per diem for each location is calculated as follows:

	<b>Hours Per Location</b>	<b>Quarter Days</b>	<b>Location Per Diem Rate</b>	<b>Reimbursable Amount</b>
	_____	_____	_____	_____
<b>Location 1</b>	53	2 ¼	\$ 140	\$ 315.00
<b>Location 2</b>	145	6	152	912.00
<b>Location 3</b>	<u>39</u>	1 ¾	168	<u>294.00</u>
<b>TOTAL</b>	<u>237</u>			<u>\$1,521.00</u>