

STATE OF COLORADO FISCAL RULES

Rule 5-1 TRAVEL

1. Authorities
2. Definitions
3. Rule
4. Travel Authorization
5. Travel Advance
6. Traveling Away from Home
7. Non-Allowable Travel Expenses
8. Certification and Endorsement
9. Reimbursement Requirements
10. Payment of Travel Expenses
11. Special Situations
12. Appendix A - Maximum Allowable Meal Per Diem Rates for CONUS Travel
13. Appendix B - Maximum Allowable Meal Per Diem Rates for Travel to Alaska, Hawaii, Northern Mariana Islands, Puerto Rico and Possessions of the United States
14. Appendix C - Maximum Allowable Meal Per Diem Rates for Travel to Foreign Countries
15. Appendix D - Allocation of Per Diem Rates for Foreign Countries

1. AUTHORITIES

CRS §24-9-104(2) (Mileage Allowance)
CRS §24-30-202(20.1) (Travel Advance Limit)
CRS §24-30-202(26) (State Controller's Authority)
U.S. Code, Title 26, §§162(a), 262, and 274(d) (Internal Revenue Code)
26 CFR Ch 1, §1274-ST Substantiation Requirements (Treasury Regulations)
Rev Rul. 99-7 Deductibility of Daily Transportation Expenses
IRS Publication 463 Travel, Entertainment, Gift, and Car Expenses

2. DEFINITIONS

- 2.1 Approving Authority** - An individual delegated the authority, in writing, by the chief executive officer of the state agency or institution of higher education to approve matters related to official travel
- 2.2 Commercial Lodging** - Any accommodations that are available or offered for use by a traveler for which a rental schedule has been established and payment is required for its use.
- 2.3 CONUS** - The 48 continental United States, including the District of Columbia.
- 2.4 Electronic Signature** - Any identifier or authentication technique attached to or logically associated with an electronic record that is intended by the person using it to have the same force and effect as a manual signature. "Electronic signature" includes digital signatures.
- 2.5 Expenses Incurred for the Benefit of the State** - Expenses incurred that enable a state employee or a state official to perform their assigned duties or enable a state agency or institution of higher education to carry out the responsibilities required by law.
- 2.6 In-State Travel** - Travel within the State of Colorado and to the immediate area outside the State that is a necessary part of an otherwise "in-state" trip.
- 2.7 International Travel** - Travel to any destination not considered in-state or out-of-state.
- 2.8 Metropolitan Area** - The region including a city and the densely populated surrounding areas that are socially and economically integrated with it.
- 2.9 Out-of-State Travel** - Travel within CONUS, other than Colorado. Also travel to Alaska and Hawaii.
- 2.10 Political Expenses** - Expenses incurred in relation to activities that are primarily designed to further the interests of a candidate, political party, or special interest group.
- 2.11 Temporary Work Location** - Location where employment is expected to last, and does last, for one year or less.
- 2.12 Travel Payment Program** - The travel payment mechanisms provided to state employees through the Statewide Travel Management Program (STMP) (1CCR 103-1).

STATE OF COLORADO FISCAL RULES

- 2.13 Traveler's Regular Work Location** – Generally, the traveler's regular work location is the primary location where the traveler works, and includes the entire metropolitan area of the traveler's regular work location.
- 2.14 Traveler's Residence** – The traveler's residence is the location where the traveler maintains their family home.
- 2.15 Traveling Away from Home** – Traveler is traveling away from home if: a) Traveler's duties require them to be away from the general area of their regular work location substantially longer than an ordinary day's work, and b) Traveler needs to sleep or rest to meet the demands of their work while away from home.
- 2.16 Transportation** - Travel by commercial airline, railroad, bus, taxicab; state-owned, leased, or personally owned automobile or airplane; or any other means of conveyance.

3. RULE

- 3.1 Scope** - Fiscal Rule 5-1 addresses travel advances and reimbursement to state employees or state officials.
- 3.2 Reimbursement** - State employees may be reimbursed travel expenses only if:
- 3.2.1** Traveler is traveling away from home, or is eligible by meeting the criteria in one of the special situations described in §11.
 - 3.2.2** Travel must:
 - 3.2.2.1** Have a State purpose - Travel charged to the State, regardless of the funding source, shall be for the benefit of the State,
 - 3.2.2.2** Be only for the time period necessary,
 - 3.2.2.3** Be completed using the most economical means available which will satisfactorily accomplish the State's business, and
 - 3.2.2.4** Approved by the Approving Authority as required by §4 of this rule;
 - 3.2.3** Expenses must be reasonable under the circumstances;
 - 3.2.4** Traveler must submit adequate documentation of the travel expenses;
 - 3.2.5** Reimbursement requests and excess advances must be settled in a reasonable period of time.
- 3.3 Traveler's Responsibilities** - Every traveler is responsible for controlling expenses at a reasonable level, ensuring that the State receives adequate value for the amounts expended. The traveler shall determine those expenses incurred for the benefit of the State and request advance of or reimbursement for only those expenses.
- 3.4 Approving Authority's Responsibilities** - The approving authority shall review the expenses claimed by the traveler and authorize advance or reimbursement for only those expenses incurred for the benefit of the State. The approving authority may require documentation in addition to documentation prescribed by these rules that is deemed necessary or advisable in order to review and authorize expenses.

4. TRAVEL AUTHORIZATION

- 4.1 In-state Travel** - Prior authorization for in-state travel may be required by the approving authority for all in-state travel.
- 4.2 Out-of-state Travel** - Prior written or electronic authorization by the chief executive officer, or a delegate, of a state agency or institution of higher education shall be required for all out-of-state travel.
- 4.3 International Travel** - Prior written or electronic authorization by the chief executive officer, or a delegate, of a state agency or institution of higher education and the Governor, or a delegate, shall be required for all international travel, except for the Department of Higher Education. Prior written authorization by the executive director of the Department of Higher Education shall be required for all international travel by employees within the Department of Higher Education. The executive director of the Department of Higher Education, with approval of the State Controller, may delegate the authority to

STATE OF COLORADO FISCAL RULES

approve international travel to the chief executive officer, or a delegate, of a specific higher education institution.

- 4.4 Travel at no cost to the State** - Prior authorization by the approving authority is required for any official state business travel for which reimbursement is made directly to the state employee or the state agency by the non-state organization.

5. TRAVEL ADVANCE

5.1 Travel Advance Form - Traveler shall complete a travel advance form to obtain an advance for approved travel expenses and shall contain a statement as to the purpose of the travel.

5.2 Use of State Travel Card - Travel advances shall be obtained by using the State Travel Card whenever possible and the ability to use the card for an advance has been authorized by the Designated Travel Compliance Officer. Travel advances may be requested from the State if the travel advance cannot be obtained from the State Travel Card. The amount of the advance shall be computed using the traveler's known per diem and other out of pocket amounts. Under no circumstance shall a travel advance exceed \$1,500, the statutory limit as established by CRS 24-30-202.

5.3 Approval - Travel advances requested from the State require the authorization of the approving authority and approval by the chief fiscal officer, or delegate, for the state agency or institution of higher education.

6. TRAVELING AWAY FROM HOME

While traveling away from home, the traveler shall be reimbursed for the following items if all other requirements of §3 are met.

6.1 Lodging - Employees authorized to travel shall be reimbursed the actual cost of reasonable accommodations. Employees may be required to use approved or designated lodging facilities in certain areas to assist the state agency or institution of higher education in controlling travel cost. The STMP Travel Payment program, if available to the employee, shall be used to pay for all lodging expenses. Reimbursement shall be limited to the actual cost of commercial lodging. Receipts for lodging shall be obtained and submitted.

6.2 Meals - The authorized meal per diem rate may be claimed for each meal the traveler would normally have eaten while traveling. If a meal is included in a conference fee the meal shall not be claimed for reimbursement unless the meal is determined to be inadequate by the traveler. If a meal provided by a commercial carrier as part of the transportation ticket is deemed inadequate by the traveler then the per diem for that meal can be claimed. Under no circumstances shall an employee claim more than the established per diem rate. Receipts for meals are not required.

6.3 Meals for days traveler departs and returns – The traveler's Agency or Institution of Higher Education may use one of the following two methods:

6.3.1 Traveler may claim 75% of departing city's per diem rate excluding incidental expenses for the day of departure and 75% of the returning city's per diem rate excluding incidental expenses on the day of return.

6.3.2 Traveler may claim meals based on departure and arrival time. Breakfast cannot be claimed unless departure is prior to 5:00 a.m. Lunch cannot be claimed unless return is after 1:00 p.m. Dinner cannot be claimed unless return is after 8:00 p.m. The per diem rate is based on where the meal is eaten.

6.4 Incidental Expenses - The authorized incidental expense per diem may be claimed for each overnight stay. The incidental expense per diem may be used for personal telephone calls, miscellaneous incidental tips such as bellhops and maids, and other miscellaneous items. The incidental rate is \$3.00 for continental U.S. and varies for other locations.

STATE OF COLORADO FISCAL RULES

6.5 Transportation - Employees authorized to travel shall be reimbursed only for the cost equivalent of the most cost beneficial method of transportation available, which will satisfactorily accomplish the state business. The STMP Travel Payment Program payment mechanisms, if available to the traveler, shall be used to pay for all commercial transportation expenses. Reimbursement shall be limited to the actual cost of commercial transportation. Receipts for transportation shall be obtained and submitted.

6.6 Rental Vehicles - The STMP Travel Payment Program payment mechanisms, if available to the traveler, shall be used to pay for all rental vehicle expenses. Reimbursement shall be limited to the actual cost of a rental vehicle if the use is required for business purposes and was pre-approved by the approving authority. A receipt is required for all rental vehicle expenditures. The traveler is required to use a rental vehicle vendor approved by the State Travel Management Program. Various upgrades provided at extra cost by vehicle rental companies such as satellite radio, GPS units, etc. are not reimbursable unless necessary for business or safety reasons and approved by the approving authority.

6.7 Mileage - Employees shall be allowed mileage fees for each mile actually and necessarily traveled while on official state business. Employees shall normally be reimbursed at the mileage rate designated for two-wheel drive vehicles. Employees shall only be reimbursed at the mileage rate designated for four-wheel drive vehicles when the use of four-wheel drive is necessary because of road, terrain, or adverse weather conditions. Commuting expenses incurred in traveling between an employee's residence and regular work location are non-reimbursable employee expenses. CRS §24-9-104(2), establishes the mileage rate to be used for reimbursement for official state travel. The current mileage rate is posted in the website of the Office of the State Controller at: <http://www.colorado.gov/dpa/dfp/sco/FiscalRules/mileage.htm>

6.8 Airlines - The STMP Travel Payment Program payment mechanisms, if available to the traveler, shall be used to pay for all airline expenses.

6.9 Other Allowable and Non-allowable Travel Expenses - In addition to lodging, meals, and transportation, the following actual expenses incurred as a necessary part of approved travel are allowable if necessary to complete the business purpose of the trip.

6.9.1 Reasonable tips paid by the traveler associated with airport check in and obtaining ground transportation. Tips paid in conjunction with meals are included in the meal allowance and cannot be claimed separately.

6.9.2 Commercial transportation such as taxi and shuttle expenses paid by the traveler. A receipt shall be required for each individual ride in a commercial vehicle, if over \$25.

6.9.3 Camping site fees paid by the traveler for a commercial camp ground or a state or national park. A receipt shall be required if over \$25.

6.9.4 Parking fees paid by the traveler. A receipt shall be required for any single fee over \$25.

6.9.10 Registration fees paid by the traveler. A receipt is required for all registration fees paid.

6.9.11 Telephone, fax, internet access, and other similar miscellaneous business expenses paid by the traveler for official state business. A receipt shall be required for any single charge over \$25.

6.9.12 Toll road charges paid by the traveler.

6.9.13 Traveler's checks or transaction charges for the use of the State Travel Card paid by the traveler. A receipt shall be required if the total amount claimed for reimbursement is over \$25

7. NON-ALLOWABLE TRAVEL EXPENSES

The following expenses are not allowable:

7.1 Alcoholic beverages purchased by the traveler.

7.2 Entertainment expenses paid by the traveler.

7.3 Personal expenses incurred during travel that are primarily for the benefit of the traveler and not directly related to the official purpose of the travel.

7.4 Political expenses paid by the traveler.

STATE OF COLORADO FISCAL RULES

7.5 Certain insurance coverage - The STMP Travel Payment Program provides travel insurance while other types are not justifiable for business purposes; therefore expenses paid by the traveler for the following are not reimbursable:

- 7.5.1 Collision damage waiver/loss damage waiver for rental cars
- 7.5.2 Supplemental liability insurance on rental vehicles
- 7.5.3 Value premiums on airline tickets
- 7.5.4 Trip cancellation insurance
- 7.5.5 Additional liability for rental cars
- 7.5.6 Personal accident insurance on rented vehicles
- 7.5.7 Supplemental life insurance for airline or common carrier travel.

7.6 The cost of traffic fines and parking tickets

8. CERTIFICATION AND ENDORSEMENT –

8.1 Certification - The travel advance or reimbursement voucher shall contain the following certification signed manually or electronically by the traveler:

"I certify that the statements in the above schedule are true and just in all respects; that payment of the amounts claimed herein has not and will not be reimbursed to me from any other sources; that travel performed for which advance/reimbursement is claimed was or will be performed by me while on State business and that no claims are included for expenses of a personal or political nature or for any other expenses not authorized by the Fiscal Rules; and that I actually incurred or paid the operating expenses of the motor vehicle for which reimbursement is claimed on a mileage basis. Further, I hereby authorize the State to deduct from my pay any amount paid to me in excess of my actual incurred expenses."

8.2 Endorsement - The travel advance or reimbursement voucher shall be endorsed manually or electronically by the approving authority

9. REIMBURSEMENT REQUIREMENTS

9.1 Timing - Upon completion of the travel, a travel reimbursement voucher must be filed within 60 days to allow proper recording of expenses and obtain reimbursement for approved travel expenses

9.2 Content - The reimbursement request must contain all of the following:

- 9.2.1 Amount – Amount of each separate expenditure for traveling away from home, such as the cost of transportation or lodging;
- 9.2.2 Time – Dates of departure and return for each trip away from home, and number of days away from home spent for State purposes;
- 9.2.3 Place – Destinations or locality of travel, described by name of city or town or other similar designation, and
- 9.2.4 State Purpose – Reason for travel or nature of business benefit derived or expected to be derived as a result of travel.

9.3 Receipts - Receipts are required for all expenses over \$25, except of meal per diem. Receipts must be original detailed vendor receipts rather than general charge card transaction slips.

9.4 Waiver - Chief Executive Officers may waive the requirement for a receipt in extenuating circumstances upon approval of a written certification by the traveler that the cost was incurred and the reason why the receipt was not obtained or available. Further, Chief Executive Officers may establish alternative document requirements for recurring travel into locations, e.g. international travel, or for group travel, where compliance with the receipt requirement is determined to be impractical.

9.5 Compliance - Travelers shall comply with the reimbursement requirements in this section regardless of the method of payment used (see §10).

STATE OF COLORADO FISCAL RULES

10. PAYMENT OF TRAVEL EXPENSES

Travel expenses may be paid in the following ways:

10.1 Travel Advance – Traveler may obtain a travel advance by following the requirements in §4.

10.2 State issued Travel Card – Use of the State issued travel card is mandatory. The traveler shall use this card for official State business use only to pay for travel related expenses such as rental cars, hotels, meals, and ground transportation. The traveler shall sign the cardholder agreement and shall comply with the requirements of the agreement. When paying for travel with the State Travel Card issued in the employee's name, the transactions are not tax exempt. A traveler shall not use a Procurement Card to pay for travel expenses.

10.3 Central Travel System Account (ghost card) – All airline fares purchased from authorized travel agencies must be charged on the central Travel System Account.

10.4 Central Travel Card (Event Card) – Expenditures for conference rooms, meetings, and for occasional travelers. Central Travel Cards are issued to sections or groups within Agencies and Institutions of Higher Education, and shall not be used by individual travelers.

10.5 Electronic Reimbursement – Employee shall obtain electronic reimbursement from the State for all expenses not paid by one of the above methods. Agencies and Institutions of Higher Education shall pay the traveler by electronic funds transfer (EFT), and not State warrant.

11. SPECIAL SITUATIONS

11.1 Travel within a Single Day – If travel is wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee leaves home on official business prior to 5:00 a.m. and/or remains away from home after 8:00 p.m. and the official business requires the employee to extend the workday, the approving authority may allow a meal allowance for breakfast and/or dinner for the traveler. If breakfast and/or dinner are paid for an employee while traveling in a single day, the amount paid is reportable as income on an employee's W-2.

11.2 Travel to a temporary work location

11.2.1 Reimbursement as travel expense - A traveler may be reimbursed for transportation expenses between the traveler's residence and the temporary work location only if:

11.2.1.1 The temporary work location is outside the metropolitan area of the traveler's residence and traveler's regular work location, and

11.2.1.2 The traveler normally lives and works in the same metropolitan area. If the traveler normally lives in one metropolitan area and commutes to his or her normal work location that is outside that metropolitan area, then the traveler cannot be reimbursed for transportation expenses to a temporary work location.

11.2.2 Reimbursement resulting in W2 income – In cases that do not meet the requirements of §11.2.1, a State Agency or Institution of Higher Education may reimburse a traveler for the number of miles between the traveler's residence and the temporary work location less the normal commuting miles from the traveler's residence to the traveler's normal work location. In that case, the Agency or Institution of Higher Education has provided taxable income to that traveler, and such taxable income must be reported to respective payroll office, and the required tax withholding must occur.

11.3 Allowances for members of statutory boards or commissions - Board and commission members shall be paid in accordance with the statutory provisions establishing the board or

STATE OF COLORADO FISCAL RULES

commission. Board members may be reimbursed for actual and necessary expenses incurred in the performance of their duties. These actual and necessary expenditures should be reasonable under the circumstances and the board or commission member should be made aware that public funds are the source of the reimbursement. Board or commission members may also be reimbursed for childcare services. The chief executive officer, or a delegate, of the state agency or institution of higher education shall determine the need for childcare reimbursement. Reimbursement shall not be made to a family member and receipts shall be furnished with the reimbursement request.

11.4 Allowances for state job applicants - In order to obtain the best-qualified individual for a given position in the State it may be necessary to pay interview related travel expenses for job applicants. At the discretion of the chief executive officer, or a delegate, such travel expenses may be reimbursed to the applicant at the per diem rate established by the State Controller for state employees.

11.5 Allowances for travel by the Governor of Colorado - In the case of travel by the Governor, security, protocol, ceremonial functions, and overall time demands may require considerations not accorded any other state official or employee. Protocol may often require the spouse to travel with the Governor. Use of state-owned aircraft, commercial airlines or state-owned automobiles by the Governor shall depend upon time constraints and security needs. When the Governor allocates travel costs between official state business and personal or political, the allocation shall take into account all the various factors involved in the trip.

11.6 Allowances for travel not solely for state business - In some instances the purpose of travel may not be solely for state business. It may be partially for official business and partially for personal or political reasons. In these instances, the individual involved shall make a reasonable allocation of the expenses. Where such an allocation is made, the travel reimbursement request shall contain sufficient documentation to indicate the allocation made and the basis for the allocation. If a state employee obtains lower rates for lodging or transportation because travel is extended for personal or political reasons, these lower rates shall also apply to the business portion of the trip.

11.7 Allowances for travel paid directly by a non-state entity - In limited instances, state officials and employees may be invited to attend committee meetings, seminars, or conferences concerning official state business where their travel expenses are either paid directly by the sponsor or they are reimbursed by the sponsor. In such instances the employee may accept the invitation if the travel has been approved by their approving authority and it does not violate other state statutes or constitutional provisions.

11.8 Allowances for travel with spouse, relatives, or friends - The State shall not reimburse the cost of an employee's spouse or other person(s) accompanying the state employee on a business trip, unless specifically provided in this Fiscal Rule.

11.9 Allowances for travel by leased or privately owned aircraft –

11.9.1 A state agency or institution of higher education shall not lease an aircraft without the prior written approval of the Aircraft Section of the Colorado State Patrol in the Department of Public Safety, regardless of the source of funds. This includes the lease of any replacement aircraft for those presently operated by the state agency or institution of higher education.

11.9.2 A state agency or institution of higher education shall not authorize the use of a privately owned aircraft without the prior written approval from the Office of Risk Management. No reimbursement shall be allowed unless the required prior written approval has been secured.

STATE OF COLORADO FISCAL RULES

11.10 Allowances for travelers furnishing their own lodging and meals - When employees who are traveling are furnishing their own lodging and meals, the state agency or institution of higher education may negotiate a special per diem rate for that period of travel. The rate negotiated shall be on a case-by-case basis and under no circumstance shall the negotiated rate exceed the normal per diem rates established by this Fiscal Rule.

11.11 Travel Insurance - Travel insurance may be purchased when it benefits the State if approved in writing by the approving authority.

12. MAXIMUM PER DIEM RATES FOR CONUS

See next page.

STATE OF COLORADO FISCAL RULES

Maximum Allowable Meal Per Diem Rates For CONUS Travel

Effective January 1, 2009

The following table lists the per meal breakdown for the reimbursement rates for meals within CONUS (Appendix A), Alaska, Hawaii and other US possessions (Appendix B), and foreign countries (Appendix C), and the allocation of per diems for foreign countries (Appendix D). These meal rates should be used when calculating the amount of potential reimbursement available for part day while traveling. The daily total is the maximum per diem available for full day while traveling without regard to meal allocations.

Authorized Per Meal Reimbursement Rates Within CONUS

Per Diem Rate	Base	----- High Cost	----- High Cost	High Cost	----- High Cost	----- High Cost
Breakfast	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00	\$12.00
Lunch	\$11.00	\$12.00	\$13.00	\$15.00	\$16.00	\$18.00
Dinner	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
Incidental	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Daily Total	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00



APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
	Standard CONUS Rate applies to all destinations or counties not specifically listed				\$39
Alabama	Birmingham	Jefferson and Shelby			\$44
Alabama	Gulf Shores	Baldwin	10/01/08	05/31/09	\$39
Alabama	Gulf Shores	Baldwin	06/01/09	07/31/09	\$39
Alabama	Gulf Shores	Baldwin	08/01/09	09/30/09	\$39
Alabama	Huntsville	Madison and Limestone			\$44
Alabama	Mobile	Mobile			\$49
Alabama	Montgomery	Montgomery			\$39
Arizona	Grand Canyon / Flagstaff	Coconino (except the city limits of Sedona), Yavapai	10/01/08	10/31/08	\$44
Arizona	Grand Canyon / Flagstaff	Coconino (except the city limits of Sedona), Yavapai	11/01/08	02/28/09	\$44
Arizona	Grand Canyon / Flagstaff	Coconino (except the city limits of Sedona), Yavapai	03/01/09	09/30/09	\$44
Arizona	Kayenta	Navajo	10/01/08	04/30/09	\$54
Arizona	Kayenta	Navajo	05/01/09	09/30/09	\$54
Arizona	Phoenix / Scottsdale	Maricopa	10/01/08	12/31/08	\$59
Arizona	Phoenix / Scottsdale	Maricopa	01/01/09	04/30/09	\$59
Arizona	Phoenix / Scottsdale	Maricopa	05/01/09	08/31/09	\$59
Arizona	Phoenix / Scottsdale	Maricopa	09/01/09	09/30/09	\$59
Arizona	Sedona	City Limits of Sedona	10/01/08	02/28/09	\$64
Arizona	Sedona	City Limits of Sedona	03/01/09	04/30/09	\$64
Arizona	Sedona	City Limits of Sedona	05/01/09	09/30/09	\$64
Arizona	Sierra Vista	Cochise			\$39
Arizona	Tucson	Pima	10/01/08	01/31/09	\$49
Arizona	Tucson	Pima	02/01/09	05/31/09	\$49
Arizona	Tucson	Pima	06/01/09	08/31/09	\$49
Arizona	Tucson	Pima	09/01/09	09/30/09	\$49
Arizona	Yuma	Yuma			\$39
Arkansas	Hot Springs	Garland			\$49
Arkansas	Little Rock	Pulaski			\$54
California	Antioch / Brentwood / Concord / Lafayette / Martinez / Pleasant Hill / Richmond / San Ramon / Walnut Creek	Contra Costa			\$49
California	Bakersfield / Delano (Naval Weapons Center and Ordnance Test Station, China Lake)	Kern			\$44
California	Barstow / Ontario / Victorville	San Bernardino			\$59
California	Benicia / Dixon / Fairfield / Vacaville / Vallejo	Solano			\$44
California	Brawley / Calexico / El Centro / Imperial	Imperial			\$39
California	Death Valley	Inyo			\$49
California	Eureka / Arcata / McKinleyville	Humboldt			\$54
California	Fresno	Fresno			\$54
California	Los Angeles	Los Angeles, Orange, Ventura, and Edwards AFB			\$64
California	Mammoth Lakes	Mono	10/01/08	11/30/08	\$54

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009

State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
California	Mammoth Lakes	Mono	12/01/08	01/31/09	\$54
California	Mammoth Lakes	Mono	02/01/09	09/30/09	\$54
California	Mill Valley / San Rafael / Novato / Corte Madera / Sausalito / Tiburon / Larkspur	Marin			\$54
California	Modesto	Stanislaus			\$49
California	Monterey	Monterey			\$64
California	Napa	Napa			\$64
California	Oakhurst	Madera	10/01/08	04/30/09	\$39
California	Oakhurst	Madera	05/01/09	08/31/09	\$39
California	Oakhurst	Madera	09/01/09	09/30/09	\$39
California	Oakland	Alameda			\$59
California	Palm Springs	Riverside	10/01/08	12/31/08	\$59
California	Palm Springs	Riverside	01/01/09	04/30/09	\$59
California	Palm Springs	Riverside	05/01/09	08/31/09	\$59
California	Palm Springs	Riverside	09/01/09	09/30/09	\$59
California	Point Arena / Gualala	Mendocino			\$54
California	Redding	Shasta			\$44
California	Sacramento	Sacramento			\$59
California	San Diego	San Diego	10/01/08	12/31/08	\$64
California	San Diego	San Diego	01/01/09	08/31/09	\$64
California	San Diego	San Diego	09/01/09	09/30/09	\$64
California	San Francisco	San Francisco	10/01/08	10/31/08	\$64
California	San Francisco	San Francisco	11/01/08	08/31/09	\$64
California	San Francisco	San Francisco	09/01/09	09/30/09	\$64
California	San Luis Obispo	San Luis Obispo	10/01/08	06/30/09	\$54
California	San Luis Obispo	San Luis Obispo	07/01/09	08/31/09	\$54
California	San Luis Obispo	San Luis Obispo	09/01/09	09/30/09	\$54
California	San Mateo / Foster City / Belmont	San Mateo			\$54
California	Santa Barbara	Santa Barbara	10/01/08	06/30/09	\$59
California	Santa Barbara	Santa Barbara	07/01/09	08/31/09	\$59
California	Santa Barbara	Santa Barbara	09/01/09	09/30/09	\$59
California	Santa Cruz	Santa Cruz			\$54
California	Santa Monica	City limits of Santa Monica			\$64
California	Santa Rosa	Sonoma			\$64
California	South Lake Tahoe	El Dorado	10/01/08	11/30/08	\$54
California	South Lake Tahoe	El Dorado	12/01/08	03/31/09	\$54
California	South Lake Tahoe	El Dorado	04/01/09	06/30/09	\$54
California	South Lake Tahoe	El Dorado	07/01/09	09/30/09	\$54
California	Stockton	San Joaquin			\$44
California	Sunnyvale / Palo Alto / San Jose	Santa Clara			\$59
California	Tahoe City	Placer			\$59
California	Truckee	Nevada	10/01/08	11/30/08	\$59
California	Truckee	Nevada	12/01/08	03/31/09	\$59
California	Truckee	Nevada	04/01/09	09/30/09	\$59
California	Visalia / Lemoore	Tulare and Kings			\$49
California	West Sacramento	Yolo			\$44
California	Yosemite National Park	Mariposa	10/01/08	12/31/08	\$64
California	Yosemite National Park	Mariposa	01/01/09	07/31/09	\$64
California	Yosemite National Park	Mariposa	08/01/09	09/30/09	\$64
Colorado	Aspen	Pitkin	10/01/08	11/30/08	\$64
Colorado	Aspen	Pitkin	12/01/08	04/30/09	\$64
Colorado	Aspen	Pitkin	05/01/09	09/30/09	\$64

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Colorado	Boulder / Broomfield	Boulder and Broomfield			\$54
Colorado	Colorado Springs	El Paso			\$44
Colorado	Cortez	Montezuma	10/01/08	05/31/09	\$39
Colorado	Cortez	Montezuma	06/01/09	08/31/09	\$39
Colorado	Cortez	Montezuma	09/01/09	09/30/09	\$39
Colorado	Crested Butte / Gunnison	Gunnison	10/01/08	11/30/08	\$49
Colorado	Crested Butte / Gunnison	Gunnison	12/01/08	03/31/09	\$49
Colorado	Crested Butte / Gunnison	Gunnison	04/01/09	05/31/09	\$49
Colorado	Crested Butte / Gunnison	Gunnison	06/01/09	08/31/09	\$49
Colorado	Crested Butte / Gunnison	Gunnison	09/01/09	09/30/09	\$49
Colorado	Denver / Aurora	Denver, Adams, Arapahoe, and Jefferson			\$49
Colorado	Douglas County	Douglas			\$54
Colorado	Durango	La Plata	10/01/08	05/31/09	\$49
Colorado	Durango	La Plata	06/01/09	09/30/09	\$49
Colorado	Fort Collins / Loveland	Larimer			\$44
Colorado	Glenwood Springs / Grand Junction	Garfield / Mesa			\$49
Colorado	Montrose	Montrose	10/01/08	05/31/09	\$39
Colorado	Montrose	Montrose	06/01/09	09/30/09	\$39
Colorado	Silverthorne / Breckenridge	Summit	10/01/08	11/30/08	\$54
Colorado	Silverthorne / Breckenridge	Summit	12/01/08	04/30/09	\$54
Colorado	Silverthorne / Breckenridge	Summit	05/01/09	09/30/09	\$54
Colorado	Steamboat Springs	Routt	10/01/08	11/30/08	\$54
Colorado	Steamboat Springs	Routt	12/01/08	03/31/09	\$54
Colorado	Steamboat Springs	Routt	04/01/09	09/30/09	\$54
Colorado	Telluride	San Miguel	10/01/08	12/31/08	\$59
Colorado	Telluride	San Miguel	01/01/09	03/31/09	\$59
Colorado	Telluride	San Miguel	04/01/09	05/31/09	\$59
Colorado	Telluride	San Miguel	06/01/09	09/30/09	\$59
Colorado	Vail	Eagle	10/01/08	11/30/08	\$64
Colorado	Vail	Eagle	12/01/08	01/31/09	\$64
Colorado	Vail	Eagle	02/01/09	03/31/09	\$64
Colorado	Vail	Eagle	04/01/09	07/31/09	\$64
Colorado	Vail	Eagle	08/01/09	09/30/09	\$64
Connecticut	Bridgeport / Danbury	Fairfield			\$64
Connecticut	Cromwell / Old Saybrook	Middlesex			\$44
Connecticut	Hartford	Hartford			\$49
Connecticut	Lakeville / Salisbury	Litchfield			\$64
Connecticut	New Haven	New Haven			\$64
Connecticut	New London / Groton	New London			\$64
Connecticut	Putnam / Danielson / Storrs / Mansfield	Windham / Tolland			\$59
Delaware	Dover	Kent	10/01/08	05/31/09	\$44
Delaware	Dover	Kent	06/01/09	09/30/09	\$44
Delaware	Lewes	Sussex	10/01/08	06/30/09	\$39
Delaware	Lewes	Sussex	07/01/09	08/31/09	\$39
Delaware	Lewes	Sussex	09/01/09	09/30/09	\$39
Delaware	Wilmington	New Castle			\$39

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
District of C	District of Columbia	Washington DC (also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	10/01/08	10/31/08	\$64
District of C	District of Columbia	Washington DC (also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	11/01/08	06/30/09	\$64
District of C	District of Columbia	Washington DC (also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	07/01/09	08/31/09	\$64
District of C	District of Columbia	Washington DC (also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	09/01/09	09/30/09	\$64
Florida	Altamonte Springs	Seminole	10/01/08	12/31/08	\$39
Florida	Altamonte Springs	Seminole	01/01/09	03/31/09	\$39
Florida	Altamonte Springs	Seminole	04/01/09	09/30/09	\$39
Florida	Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach, Palm Beach Shores, Singer Island and West Palm Beach	Palm Beach	10/01/08	11/30/08	\$64
Florida	Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach, Palm Beach Shores, Singer Island and West Palm Beach	Palm Beach	12/01/08	04/30/09	\$64

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Florida	Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach, Palm Beach Shores, Singer Island and West Palm Beach	Palm Beach	05/01/09	09/30/09	\$64
Florida	Bradenton	Manatee	10/01/08	12/31/08	\$39
Florida	Bradenton	Manatee	01/01/09	04/30/09	\$39
Florida	Bradenton	Manatee	05/01/09	09/30/09	\$39
Florida	Cocoa Beach	Brevard			\$44
Florida	Daytona Beach	Volusia	10/01/08	01/31/09	\$39
Florida	Daytona Beach	Volusia	02/01/09	07/31/09	\$39
Florida	Daytona Beach	Volusia	08/01/09	09/30/09	\$39
Florida	Fort Lauderdale	Broward	10/01/08	04/30/09	\$54
Florida	Fort Lauderdale	Broward	05/01/09	09/30/09	\$54
Florida	Fort Myers	Lee	10/01/08	12/31/08	\$49
Florida	Fort Myers	Lee	01/01/09	04/30/09	\$49
Florida	Fort Myers	Lee	05/01/09	09/30/09	\$49
Florida	Fort Pierce	Saint Lucie	10/01/08	10/31/08	\$49
Florida	Fort Pierce	Saint Lucie	11/01/08	04/30/09	\$49
Florida	Fort Pierce	Saint Lucie	05/01/09	09/30/09	\$49
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	10/01/08	10/31/08	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	11/01/08	02/28/09	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	03/01/09	05/31/09	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	06/01/09	07/31/09	\$44
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	08/01/09	09/30/09	\$44
Florida	Gainesville	Alachua			\$44
Florida	Gulf Breeze	Santa Rosa	10/01/08	02/28/09	\$39
Florida	Gulf Breeze	Santa Rosa	03/01/09	05/31/09	\$39
Florida	Gulf Breeze	Santa Rosa	06/01/09	07/31/09	\$39
Florida	Gulf Breeze	Santa Rosa	08/01/09	09/30/09	\$39
Florida	Jacksonville / Jacksonville Beach / Mayport Naval Station / Fernandina Beach / Atlantic Beach	Duval, City of Jacksonville and Nassau			\$49
Florida	Key West	Monroe	10/01/08	11/30/08	\$64
Florida	Key West	Monroe	12/01/08	01/31/09	\$64
Florida	Key West	Monroe	02/01/09	03/31/09	\$64
Florida	Key West	Monroe	04/01/09	09/30/09	\$64
Florida	Kissimmee	Osceola	10/01/08	12/31/08	\$39
Florida	Kissimmee	Osceola	01/01/09	07/31/09	\$39
Florida	Kissimmee	Osceola	08/01/09	09/30/09	\$39
Florida	Lakeland	Polk			\$39
Florida	Leesburg	Lake			\$44
Florida	Miami	Miami-Dade	10/01/08	02/28/09	\$59
Florida	Miami	Miami-Dade	03/01/09	09/30/09	\$59
Florida	Naples	Collier	10/01/08	01/31/09	\$64
Florida	Naples	Collier	02/01/09	03/31/09	\$64
Florida	Naples	Collier	04/01/09	09/30/09	\$64
Florida	Ocala	Marion			\$44
Florida	Orlando	Orange	10/01/08	12/31/08	\$49
Florida	Orlando	Orange	01/01/09	03/31/09	\$49

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009

State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Florida	Orlando	Orange	04/01/09	09/30/09	\$49
Florida	Panama City	Bay	10/01/08	02/28/09	\$49
Florida	Panama City	Bay	03/01/09	05/31/09	\$49
Florida	Panama City	Bay	06/01/09	07/31/09	\$49
Florida	Panama City	Bay	08/01/09	09/30/09	\$49
Florida	Pensacola / Pensacola Beach	Escambia			\$49
Florida	Punta Gorda	Charlotte	10/01/08	01/31/09	\$44
Florida	Punta Gorda	Charlotte	02/01/09	03/31/09	\$44
Florida	Punta Gorda	Charlotte	04/01/09	09/30/09	\$44
Florida	Sarasota	Sarasota	10/01/08	01/31/09	\$49
Florida	Sarasota	Sarasota	02/01/09	03/31/09	\$49
Florida	Sarasota	Sarasota	04/01/09	09/30/09	\$49
Florida	Sebring	Highlands	10/01/08	12/31/08	\$39
Florida	Sebring	Highlands	01/01/09	03/31/09	\$39
Florida	Sebring	Highlands	04/01/09	09/30/09	\$39
Florida	St. Augustine	St. Johns			\$54
Florida	Stuart	Martin	10/01/08	12/31/08	\$49
Florida	Stuart	Martin	01/01/09	04/30/09	\$49
Florida	Stuart	Martin	05/01/09	09/30/09	\$49
Florida	Tallahassee	Leon			\$44
Florida	Tampa / St. Petersburg	Pinellas and Hillsborough	10/01/08	12/31/08	\$54
Florida	Tampa / St. Petersburg	Pinellas and Hillsborough	01/01/09	03/31/09	\$54
Florida	Tampa / St. Petersburg	Pinellas and Hillsborough	04/01/09	09/30/09	\$54
Florida	Vero Beach	Indian River	10/01/08	01/31/09	\$49
Florida	Vero Beach	Indian River	02/01/09	03/31/09	\$49
Florida	Vero Beach	Indian River	04/01/09	09/30/09	\$49
Georgia	Athens	Clarke			\$39
Georgia	Atlanta	Fulton, Dekalb and Cobb			\$49
Georgia	Augusta	Richmond			\$39
Georgia	Columbus	Muscogee			\$39
Georgia	Conyers	Rockdale			\$39
Georgia	Duluth / Norcross / Lawrenceville /	Gwinnett			\$44
Georgia	Jekyll Island / Brunswick	Glynn	10/01/08	02/28/09	\$49
Georgia	Jekyll Island / Brunswick	Glynn	03/01/09	09/30/09	\$49
Georgia	Peachtree City / Jonesboro / Morrow / Newnan	Fayette / Coweta / Clayton			\$44
Georgia	Savannah	Chatham			\$49
Idaho	Boise	Ada			\$49
Idaho	Coeur d'Alene	Kootenai	10/01/08	06/30/09	\$59
Idaho	Coeur d'Alene	Kootenai	07/01/09	08/31/09	\$59
Idaho	Coeur d'Alene	Kootenai	09/01/09	09/30/09	\$59
Idaho	Sun Valley / Ketchum	Blaine			\$59
Idaho	Twin Falls	Twin Falls			\$39
Illinois	Bolingbrook / Romeoville / Lemont / Lockport / Homer Glen / Mokena / New Lenox	Will			\$44
Illinois	Chicago	Cook and Lake	10/01/08	11/30/08	\$64
Illinois	Chicago	Cook and Lake	12/01/08	04/30/09	\$64
Illinois	Chicago	Cook and Lake	05/01/09	06/30/09	\$64
Illinois	Chicago	Cook and Lake	07/01/09	08/31/09	\$64
Illinois	Chicago	Cook and Lake	09/01/09	09/30/09	\$64
Illinois	Elgin / Aurora	City of Elgin, Kane			\$44
Illinois	Oak Brook Terrace	Dupage			\$49

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Illinois	O'Fallon / Fairview Heights / Collinsville	Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe and St. Clair			\$59
Illinois	Springfield	Sangamon			\$49
Indiana	Bloomington	Monroe			\$44
Indiana	Brownsburg / Plainfield	Hendricks			\$44
Indiana	Ft. Wayne	Allen			\$39
Indiana	Hammond / Munster / Merrillville	Lake			\$44
Indiana	Indianapolis / Carmel	Marion, Hamilton, Fort Benjamin Harrison military base			\$44
Indiana	Lafayette	Tippecanoe			\$39
Indiana	Michigan City	La Porte			\$39
Indiana	South Bend	St. Joseph			\$44
Indiana	Valparaiso / Burlington Beach	Porter			\$49
Iowa	Cedar Rapids	Linn			\$39
Iowa	Des Moines	Polk			\$44
Kansas	Kansas City / Overland Park	Wyandotte and Johnson			\$44
Kansas	Wichita	Sedgwick			\$49
Kentucky	Boone County	Boone			\$44
Kentucky	Kenton County	Kenton			\$44
Kentucky	Lexington	Fayette			\$49
Kentucky	Louisville	Jefferson	10/01/08	05/31/09	\$49
Kentucky	Louisville	Jefferson	06/01/09	09/30/09	\$49
Louisiana	Baton Rouge	East Baton Rouge Parish			\$44
Louisiana	Covington / Slidell	St. Tammany Parish			\$49
Louisiana	Lafayette	Lafayette Consolidated Government			\$49
Louisiana	Lake Charles	Calcasieu Parish			\$39
Louisiana	New Orleans	Orleans, St. Bernard, Jefferson and Plaquemine Parishes	10/01/08	06/30/09	\$59
Louisiana	New Orleans	Orleans, St. Bernard, Jefferson and Plaquemine Parishes	07/01/09	09/30/09	\$59
Maine	Bar Harbor	Hancock	10/01/08	06/30/09	\$49
Maine	Bar Harbor	Hancock	07/01/09	09/30/09	\$49
Maine	Kennebunk / Kittery / Sanford	York	10/01/08	10/31/08	\$54
Maine	Kennebunk / Kittery / Sanford	York	11/01/08	03/31/09	\$54
Maine	Kennebunk / Kittery / Sanford	York	04/01/09	06/30/09	\$54
Maine	Kennebunk / Kittery / Sanford	York	07/01/09	08/31/09	\$54
Maine	Kennebunk / Kittery / Sanford	York	09/01/09	09/30/09	\$54
Maine	Portland	Cumberland / Sagadahoc	10/01/08	06/30/09	\$44
Maine	Portland	Cumberland / Sagadahoc	07/01/09	09/30/09	\$44
Maine	Rockport	Knox	10/01/08	06/30/09	\$49
Maine	Rockport	Knox	07/01/09	08/31/09	\$49
Maine	Rockport	Knox	09/01/09	09/30/09	\$49
Maryland	Aberdeen / Bel Air / Belcamp / Edgewood	Harford			\$44
Maryland	Annapolis	Anne Arundel			\$64
Maryland	Baltimore City	Baltimore City	10/01/08	10/31/08	\$59
Maryland	Baltimore City	Baltimore City	11/01/08	08/31/09	\$59
Maryland	Baltimore City	Baltimore City	09/01/09	09/30/09	\$59

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Maryland	Baltimore County	Baltimore			\$54
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	10/01/08	10/31/08	\$54
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	11/01/08	04/30/09	\$54
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	05/01/09	08/31/09	\$54
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	09/01/09	09/30/09	\$54
Maryland	Columbia	Howard			\$49
Maryland	Frederick	Frederick			\$39
Maryland	Hagerstown	Washington			\$39
Maryland	La Plata / Indian Head	Charles			\$39
Maryland	Lexington Park / Leonardtown / Lusby	St. Mary's and Calvert			\$39
Maryland	Ocean City	Worcester	10/01/08	05/31/09	\$64
Maryland	Ocean City	Worcester	06/01/09	09/30/09	\$64
Maryland	Washington, DC Metro Area	Montgomery and Prince George's	10/01/08	10/31/08	\$64
Maryland	Washington, DC Metro Area	Montgomery and Prince George's	11/01/08	06/30/09	\$64
Maryland	Washington, DC Metro Area	Montgomery and Prince George's	07/01/09	08/31/09	\$64
Maryland	Washington, DC Metro Area	Montgomery and Prince George's	09/01/09	09/30/09	\$64
Massachus	Andover	Essex			\$59
Massachus	Boston / Cambridge	Suffolk, city of Cambridge	10/01/08	10/31/08	\$64
Massachus	Boston / Cambridge	Suffolk, city of Cambridge	11/01/08	08/31/09	\$64
Massachus	Boston / Cambridge	Suffolk, city of Cambridge	09/01/09	09/30/09	\$64
Massachus	Burlington / Woburn	Middlesex			\$59
Massachus	Falmouth	City limits of Falmouth	10/01/08	06/30/09	\$49
Massachus	Falmouth	City limits of Falmouth	07/01/09	08/31/09	\$49
Massachus	Falmouth	City limits of Falmouth	09/01/09	09/30/09	\$49
Massachus	Hyannis	Barnstable	10/01/08	06/30/09	\$59
Massachus	Hyannis	Barnstable	07/01/09	08/31/09	\$59
Massachus	Hyannis	Barnstable	09/01/09	09/30/09	\$59
Massachus	Martha's Vineyard	Dukes	10/01/08	10/31/08	\$64
Massachus	Martha's Vineyard	Dukes	11/01/08	05/31/09	\$64
Massachus	Martha's Vineyard	Dukes	06/01/09	08/31/09	\$64
Massachus	Martha's Vineyard	Dukes	09/01/09	09/30/09	\$64
Massachus	Nantucket	Nantucket	10/01/08	05/31/09	\$64
Massachus	Nantucket	Nantucket	06/01/09	09/30/09	\$64
Massachus	Northampton	Hampshire			\$39
Massachus	Pittsfield	Berkshire			\$59
Massachus	Plymouth / Taunton / New Bedford	Plymouth / Bristol			\$54
Massachus	Quincy	Norfolk			\$44
Massachus	Springfield	Hampden			\$44
Massachus	Worcester	Worcester			\$49
Michigan	Ann Arbor	Washtenaw			\$44
Michigan	Benton Harbor / St. Joseph / Stevensville	Berrien			\$49
Michigan	Charlevoix	Charlevoix			\$49
Michigan	Detroit	Wayne			\$49
Michigan	East Lansing / Lansing	Ingham and Eaton			\$39
Michigan	Flint	Genessee			\$39
Michigan	Grand Rapids	Kent			\$39
Michigan	Holland	Ottawa			\$44
Michigan	Kalamazoo / Battle Creek	Kalamazoo / Calhoun			\$44

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Michigan	Mackinac Island	Mackinac	10/01/08	06/30/09	\$49
Michigan	Mackinac Island	Mackinac	07/01/09	08/31/09	\$49
Michigan	Mackinac Island	Mackinac	09/01/09	09/30/09	\$49
Michigan	Midland	Midland			\$39
Michigan	Mount Pleasant	Isabella			\$44
Michigan	Muskegon	Muskegon	10/01/08	05/31/09	\$39
Michigan	Muskegon	Muskegon	06/01/09	08/31/09	\$39
Michigan	Muskegon	Muskegon	09/01/09	09/30/09	\$39
Michigan	Ontonagon / Baraga / Houghton	Ontonagon / Baraga / Houghton			\$39
Michigan	Petoskey	Emmet	10/01/08	06/30/09	\$54
Michigan	Petoskey	Emmet	07/01/09	08/31/09	\$54
Michigan	Petoskey	Emmet	09/01/09	09/30/09	\$54
Michigan	Pontiac / Auburn Hills	Oakland			\$44
Michigan	South Haven	Van Buren	10/01/08	05/31/09	\$39
Michigan	South Haven	Van Buren	06/01/09	08/31/09	\$39
Michigan	South Haven	Van Buren	09/01/09	09/30/09	\$39
Michigan	Traverse City and Leland	Grand Traverse and Leelanau	10/01/08	06/30/09	\$44
Michigan	Traverse City and Leland	Grand Traverse and Leelanau	07/01/09	08/31/09	\$44
Michigan	Traverse City and Leland	Grand Traverse and Leelanau	09/01/09	09/30/09	\$44
Michigan	Warren	Macomb			\$39
Minnesota	Duluth	St. Louis	10/01/08	05/31/09	\$49
Minnesota	Duluth	St. Louis	06/01/09	08/31/09	\$49
Minnesota	Duluth	St. Louis	09/01/09	09/30/09	\$49
Minnesota	Eagan / Burnsville / Mendota Heights / Lakeville / Inver Grove Heights	Dakota			\$49
Minnesota	Minneapolis / St. Paul	Hennepin and Ramsey			\$64
Minnesota	Rochester	Olmsted			\$44
Mississippi	Grenada	Grenada			\$44
Mississippi	Gulfport / Biloxi	Harrison			\$44
Mississippi	Hattiesburg	Forrest and Lamar			\$49
Mississippi	Robinsonville	Tunica			\$44
Mississippi	Southaven	Desoto			\$44
Mississippi	Starkville	Oktibbeha			\$44
Missouri	Columbia	Boone			\$39
Missouri	Kansas City	Jackson, Clay, Cass and Platte			\$49
Missouri	Springfield	Greene			\$39
Missouri	St. Louis	St. Louis, St. Louis City and St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren and Washington			\$59
Montana	Big Sky / West Yellowstone	Gallatin	10/01/08	06/30/09	\$49
Montana	Big Sky / West Yellowstone	Gallatin	07/01/09	08/31/09	\$49
Montana	Big Sky / West Yellowstone	Gallatin	09/01/09	09/30/09	\$49
Montana	Butte	Silver Bow			\$44
Montana	Helena	Lewis and Clark			\$44
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	10/01/08	05/31/09	\$44
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	06/01/09	08/31/09	\$44

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	09/01/09	09/30/09	\$44
Nebraska	Omaha	Douglas			\$49
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	10/01/08	06/30/09	\$49
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	07/01/09	08/31/09	\$49
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	09/01/09	09/30/09	\$49
Nevada	Las Vegas	Clark	10/01/08	12/31/08	\$64
Nevada	Las Vegas	Clark	01/01/09	05/31/09	\$64
Nevada	Las Vegas	Clark	06/01/09	09/30/09	\$64
Nevada	Stateline, Carson City	Douglas, Carson City			\$64
New Hamd	Concord	Merrimack	10/01/08	10/31/08	\$44
New Hamd	Concord	Merrimack	11/01/08	04/30/09	\$44
New Hamd	Concord	Merrimack	05/01/09	09/30/09	\$44
New Hamd	Conway	Caroll	10/01/08	05/31/09	\$49
New Hamd	Conway	Caroll	06/01/09	08/31/09	\$49
New Hamd	Conway	Caroll	09/01/09	09/30/09	\$49
New Hamd	Durham	Strafford			\$44
New Hamd	Laconia	Belknap	10/01/08	10/31/08	\$39
New Hamd	Laconia	Belknap	11/01/08	05/31/09	\$39
New Hamd	Laconia	Belknap	06/01/09	09/30/09	\$39
New Hamd	Lebanon / Lincoln / West Lebanon / Franconia / Hanover / Holderness / Sunapee / Waterville Valley / North Woodstock / Plymouth	Grafton and Sullivan			\$49
New Hamd	Manchester	Hillsborough			\$44
New Hamd	Portsmouth	Rockingham	10/01/08	06/30/09	\$44
New Hamd	Portsmouth	Rockingham	07/01/09	09/30/09	\$44
New Jerse	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	10/01/08	10/31/08	\$54
New Jerse	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	11/01/08	04/30/09	\$54
New Jerse	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	05/01/09	09/30/09	\$54
New Jerse	Belle Mead	Somerset			\$44
New Jerse	Cherry Hill / Moorestown	Camden and Burlington			\$44
New Jerse	Eatontown / Freehold	Monmouth			\$49
New Jerse	Edison / Piscataway	Middlesex			\$44
New Jerse	Flemington	Hunterdon			\$39
New Jerse	Newark	Essex, Bergen, Hudson and Passaic			\$49
New Jerse	Parsippany	Morris			\$49
New Jerse	Princeton / Trenton	Mercer			\$44
New Jerse	Springfield / Cranford / New Providence / Westfield / Clark / Summit / Linden	Union			\$49
New Jerse	Tom's River	Ocean	10/01/08	05/31/09	\$39
New Jerse	Tom's River	Ocean	06/01/09	08/31/09	\$39
New Jerse	Tom's River	Ocean	09/01/09	09/30/09	\$39
New Mexid	Albuquerque	Bernalillo			\$49
New Mexid	Los Alamos	Los Alamos			\$49
New Mexid	Santa Fe	Santa Fe			\$59
New Mexid	Taos	Taos			\$59

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
New York	Albany	Albany			\$49
New York	Binghamton / Owego	Broome and Tioga			\$39
New York	Buffalo	Erie			\$54
New York	Floral Park / Garden City / Glen Cove / Great Neck / Roslyn	Nassau			\$64
New York	Glens Falls	Warren	10/01/08	06/30/09	\$49
New York	Glens Falls	Warren	07/01/09	08/31/09	\$49
New York	Glens Falls	Warren	09/01/09	09/30/09	\$49
New York	Ithaca / Waterloo / Romulus	Tompkins and Seneca			\$44
New York	Kingston	Ulster			\$49
New York	Lake Placid	Essex	10/01/08	05/31/09	\$54
New York	Lake Placid	Essex	06/01/09	08/31/09	\$54
New York	Lake Placid	Essex	09/01/09	09/30/09	\$54
New York	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)	Bronx, Kings, New York, Queens, Richmond	10/01/08	12/31/08	\$64
New York	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)	Bronx, Kings, New York, Queens, Richmond	01/01/09	06/30/09	\$64
New York	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)	Bronx, Kings, New York, Queens, Richmond	07/01/09	08/31/09	\$64
New York	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)	Bronx, Kings, New York, Queens, Richmond	09/01/09	09/30/09	\$64
New York	Niagara Falls	Niagara	10/01/08	04/30/09	\$44
New York	Niagara Falls	Niagara	05/01/09	08/31/09	\$44
New York	Niagara Falls	Niagara	09/01/09	09/30/09	\$44
New York	Nyack / Palisades	Rockland			\$49
New York	Poughkeepsie	Dutchess			\$54
New York	Riverhead / Ronkonkoma / Melville / Smithtown / Huntington Station / Amagansett / East Hampton / Montauk / Southampton / Islandia / Commack / Medford / Stony Brook / Hauppauge / Centereach	Suffolk			\$64
New York	Rochester	Monroe			\$44
New York	Saratoga Springs / Schenectady	Saratoga and Schenectady	10/01/08	06/30/09	\$44
New York	Saratoga Springs / Schenectady	Saratoga and Schenectady	07/01/09	08/31/09	\$44
New York	Saratoga Springs / Schenectady	Saratoga and Schenectady	09/01/09	09/30/09	\$44
New York	Syracuse	Onondaga			\$44
New York	Tarrytown / White Plains / New Rochelle / Yonkers	Westchester			\$59
New York	Troy	Rensselaer			\$39
New York	West Point	Orange			\$44
North Carolina	Asheville	Buncombe	10/01/08	10/31/08	\$49
North Carolina	Asheville	Buncombe	11/01/08	06/30/09	\$49
North Carolina	Asheville	Buncombe	07/01/09	09/30/09	\$49
North Carolina	Atlantic Beach / Morehead City	Carteret	10/01/08	05/31/09	\$49
North Carolina	Atlantic Beach / Morehead City	Carteret	06/01/09	08/31/09	\$49
North Carolina	Atlantic Beach / Morehead City	Carteret	09/01/09	09/30/09	\$49

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009

State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
North Carolina	Chapel Hill	Orange			\$49
North Carolina	Charlotte	Mecklenburg			\$49
North Carolina	Durham	Durham			\$49
North Carolina	Fayetteville	Cumberland			\$49
North Carolina	Greensboro	Guilford			\$44
North Carolina	Greenville	Pitt			\$39
North Carolina	Kill Devil	Dare	10/01/08	04/30/09	\$54
North Carolina	Kill Devil	Dare	05/01/09	09/30/09	\$54
North Carolina	New Bern / Havelock	Craven			\$44
North Carolina	Raleigh	Wake			\$54
North Carolina	Wilmington	New Hanover	10/01/08	05/31/09	\$49
North Carolina	Wilmington	New Hanover	06/01/09	07/31/09	\$49
North Carolina	Wilmington	New Hanover	08/01/09	09/30/09	\$49
North Carolina	Winston-Salem	Forsyth			\$44
Ohio	Akron	Summit			\$49
Ohio	Canton	Stark			\$44
Ohio	Cincinnati	Hamilton and Clermont			\$54
Ohio	Cleveland	Cuyahoga			\$54
Ohio	Columbus	Franklin			\$49
Ohio	Dayton / Fairborn	Greene, Darke and Montgomery			\$44
Ohio	Hamilton	Butler and Warren			\$49
Ohio	Mentor	Lake			\$44
Ohio	Rittman	Wayne and Medina			\$39
Ohio	Sandusky / Bellevue	Erie and Huron			\$39
Ohio	Toledo	Lucas			\$44
Ohio	Youngstown	Mahoning and Trumbull			\$39
Oklahoma	Oklahoma City	Oklahoma			\$49
Oklahoma	Tulsa	Tulsa, Creek, Osage, and Rogers			\$44
Oregon	Ashland / Crater Lake	Jackson / Klamath			\$44
Oregon	Beaverton	Washington			\$44
Oregon	Bend	Deschutes	10/01/08	06/30/09	\$44
Oregon	Bend	Deschutes	07/01/09	08/31/09	\$44
Oregon	Bend	Deschutes	09/01/09	09/30/09	\$44
Oregon	Clackamas	Clackamas			\$39
Oregon	Eugene / Florence	Lane			\$44
Oregon	Lincoln City	Lincoln	10/01/08	06/30/09	\$49
Oregon	Lincoln City	Lincoln	07/01/09	08/31/09	\$49
Oregon	Lincoln City	Lincoln	09/01/09	09/30/09	\$49
Oregon	Portland	Multnomah			\$49
Oregon	Seaside	Clatsop	10/01/08	06/30/09	\$54
Oregon	Seaside	Clatsop	07/01/09	08/31/09	\$54
Oregon	Seaside	Clatsop	09/01/09	09/30/09	\$54
Pennsylvania	Allentown / Easton / Bethlehem	Lehigh and Northampton			\$44
Pennsylvania	Bucks County	Bucks			\$59
Pennsylvania	Chester / Radnor / Essington	Delaware			\$44
Pennsylvania	Erie	Erie			\$39
Pennsylvania	Gettysburg	Adams	10/01/08	10/31/08	\$54
Pennsylvania	Gettysburg	Adams	11/01/08	03/31/09	\$54
Pennsylvania	Gettysburg	Adams	04/01/09	09/30/09	\$54
Pennsylvania	Harrisburg	Daupin			\$44
Pennsylvania	Hershey	City of Hershey	10/01/08	02/28/09	\$44
Pennsylvania	Hershey	City of Hershey	03/01/09	05/31/09	\$44

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Pennsylvania	Hershey	City of Hershey	06/01/09	09/30/09	\$44
Pennsylvania	Lancaster	Lancaster			\$49
Pennsylvania	Malvern / Frazer / Berwyn / Phoenixville	Chester			\$49
Pennsylvania	Mechanicsburg	Cumberland			\$54
Pennsylvania	Montgomery County	Montgomery			\$59
Pennsylvania	Philadelphia	Philadelphia	10/01/08	11/30/08	\$64
Pennsylvania	Philadelphia	Philadelphia	12/01/08	08/31/09	\$64
Pennsylvania	Philadelphia	Philadelphia	09/01/09	09/30/09	\$64
Pennsylvania	Pittsburgh	Allegheny			\$54
Pennsylvania	Reading	Berks			\$44
Pennsylvania	Scranton	Lackawanna			\$39
Pennsylvania	State College	Centre			\$44
Rhode Island	East Greenwich / Warwick / North Kingstown	Kent and Washington			\$49
Rhode Island	Jamestown / Middletown / Newport	Newport	10/01/08	05/31/09	\$64
Rhode Island	Jamestown / Middletown / Newport	Newport	06/01/09	09/30/09	\$64
Rhode Island	Providence	Providence			\$54
South Carolina	Aiken	Aiken			\$39
South Carolina	Charleston	Charleston, Berkeley and Dorchester			\$54
South Carolina	Columbia	Richland			\$44
South Carolina	Greenville	Greenville			\$49
South Carolina	Hilton Head	Beaufort	10/01/08	10/31/08	\$54
South Carolina	Hilton Head	Beaufort	11/01/08	03/31/09	\$54
South Carolina	Hilton Head	Beaufort	04/01/09	08/31/09	\$54
South Carolina	Hilton Head	Beaufort	09/01/09	09/30/09	\$54
South Carolina	Myrtle Beach	Horry	10/01/08	10/31/08	\$54
South Carolina	Myrtle Beach	Horry	11/01/08	02/28/09	\$54
South Carolina	Myrtle Beach	Horry	03/01/09	08/31/09	\$54
South Carolina	Myrtle Beach	Horry	09/01/09	09/30/09	\$54
South Dakota	Hot Springs	Fall River and Custer	10/01/08	05/31/09	\$39
South Dakota	Hot Springs	Fall River and Custer	06/01/09	08/31/09	\$39
South Dakota	Hot Springs	Fall River and Custer	09/01/09	09/30/09	\$39
South Dakota	Rapid City	Pennington	10/01/08	05/31/09	\$44
South Dakota	Rapid City	Pennington	06/01/09	08/31/09	\$44
South Dakota	Rapid City	Pennington	09/01/09	09/30/09	\$44
South Dakota	Sturgis / Spearfish	Meade, Butte and Lawrence	10/01/08	04/30/09	\$44
South Dakota	Sturgis / Spearfish	Meade, Butte and Lawrence	05/01/09	08/31/09	\$44
South Dakota	Sturgis / Spearfish	Meade, Butte and Lawrence	09/01/09	09/30/09	\$44
Tennessee	Brentwood / Franklin	Williamson			\$49
Tennessee	Chattanooga	Hamilton			\$44
Tennessee	Knoxville	Knox			\$49
Tennessee	Memphis	Shelby			\$49
Tennessee	Nashville	Davidson			\$54
Tennessee	Oak Ridge	Anderson			\$39
Texas	Arlington / Fort Worth / Grapevine	Tarrant county and City limits of Grapevine			\$44
Texas	Austin	Travis	10/01/08	03/31/09	\$54
Texas	Austin	Travis	04/01/09	08/31/09	\$54
Texas	Austin	Travis	09/01/09	09/30/09	\$54

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009

State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Texas	Beaumont	Jefferson			\$49
Texas	College Station	Brazos			\$39
Texas	Corpus Christi	Nueces			\$44
Texas	Dallas	Dallas County and City of Dallas	10/01/08	12/31/08	\$59
Texas	Dallas	Dallas County and City of Dallas	01/01/09	03/31/09	\$59
Texas	Dallas	Dallas County and City of Dallas	04/01/09	09/30/09	\$59
Texas	El Paso	El Paso			\$44
Texas	Galveston	Galveston	10/01/08	05/31/09	\$49
Texas	Galveston	Galveston	06/01/09	07/31/09	\$49
Texas	Galveston	Galveston	08/01/09	09/30/09	\$49
Texas	Houston (L.B. Johnson Space Center)	Montgomery, Fort Bend and Harris			\$59
Texas	Hunt County	Hunt County			\$39
Texas	Laredo	Webb			\$44
Texas	McAllen	Hidalgo			\$44
Texas	Plano	Collin			\$49
Texas	Round Rock	Williamson			\$44
Texas	San Antonio	Bexar			\$54
Texas	South Padre Island	Cameron	10/01/08	05/31/09	\$44
Texas	South Padre Island	Cameron	06/01/09	07/31/09	\$44
Texas	South Padre Island	Cameron	08/01/09	09/30/09	\$44
Texas	Waco	McLennan			\$39
Utah	Park City	Summit	10/01/08	12/31/08	\$64
Utah	Park City	Summit	01/01/09	03/31/09	\$64
Utah	Park City	Summit	04/01/09	09/30/09	\$64
Utah	Provo	Utah			\$49
Utah	Salt Lake City	Salt Lake and Tooele	10/01/08	12/31/08	\$54
Utah	Salt Lake City	Salt Lake and Tooele	01/01/09	03/31/09	\$54
Utah	Salt Lake City	Salt Lake and Tooele	04/01/09	09/30/09	\$54
Vermont	Burlington / St. Albans	Chittenden and Franklin	10/01/08	10/31/08	\$49
Vermont	Burlington / St. Albans	Chittenden and Franklin	11/01/08	04/30/09	\$49
Vermont	Burlington / St. Albans	Chittenden and Franklin	05/01/09	09/30/09	\$49
Vermont	Manchester	Bennington			\$59
Vermont	Montpelier	Washington			\$54
Vermont	Stowe	Lamoille	10/01/08	11/30/08	\$64
Vermont	Stowe	Lamoille	12/01/08	03/31/09	\$64
Vermont	Stowe	Lamoille	04/01/09	09/30/09	\$64
Vermont	White River Junction	Windsor	10/01/08	02/28/09	\$54
Vermont	White River Junction	Windsor	03/01/09	05/31/09	\$54
Vermont	White River Junction	Windsor	06/01/09	09/30/09	\$54
Virginia	Abingdon	Washington	10/01/08	03/31/09	\$49
Virginia	Abingdon	Washington	04/01/09	05/31/09	\$49
Virginia	Abingdon	Washington	06/01/09	09/30/09	\$49
Virginia	Blacksburg	Montgomery			\$54
Virginia	Charlottesville	City of Charlottesville, Albemarle, Greene			\$44
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	10/01/08	03/31/09	\$44
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	04/01/09	05/31/09	\$44

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	06/01/09	08/31/09	\$44
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	09/01/09	09/30/09	\$44
Virginia	Chesterfield / Henrico Counties	Chesterfield / Henrico			\$49
Virginia	Fredericksburg	City of Fredericksburg, Spotsylvania			\$54
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News			\$44
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	10/01/08	03/31/09	\$54
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	04/01/09	08/31/09	\$54
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	09/01/09	09/30/09	\$54
Virginia	Loudoun County	Loudoun			\$59
Virginia	Lynchburg	Campbell, Lynchburg City			\$44
Virginia	Manassas	City of Manassas			\$39
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth			\$59
Virginia	Richmond City	City of Richmond	10/01/08	10/31/08	\$54
Virginia	Richmond City	City of Richmond	11/01/08	08/31/09	\$54
Virginia	Richmond City	City of Richmond	09/01/09	09/30/09	\$54
Virginia	Roanoke	City limits of Roanoke			\$44
Virginia	Stafford / Prince William Counties	Stafford / Prince William			\$44
Virginia	Virginia Beach	City of Virginia Beach	10/01/08	05/31/09	\$54
Virginia	Virginia Beach	City of Virginia Beach	06/01/09	08/31/09	\$54
Virginia	Virginia Beach	City of Virginia Beach	09/01/09	09/30/09	\$54
Virginia	Wallops Island	Accomack	10/01/08	06/30/09	\$49
Virginia	Wallops Island	Accomack	07/01/09	08/31/09	\$49
Virginia	Wallops Island	Accomack	09/01/09	09/30/09	\$49
Virginia	Warrenton	Fauquier			\$44
Virginia	Washington, DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	10/01/08	10/31/08	\$64
Virginia	Washington, DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	11/01/08	06/30/09	\$64
Virginia	Washington, DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	07/01/09	08/31/09	\$64
Virginia	Washington, DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	09/01/09	09/30/09	\$64
Washington	Anacortes / Camano Island / Coupeville / Mount Vernon / La Conner / Burlington / Friday Harbor / Oak Harbor	Skagit, Island, San Juan	10/01/08	05/31/09	\$59

APPENDIX A Domestic (CONUS) Per Diem Rates - Effective January 1, 2009					
State	Primary Destination	County	Season Begin Date	Season End Date	M&IE
Washington	Anacortes / Camano Island / Coupeville / Mount Vernon / La Conner / Burlington / Friday Harbor / Oak Harbor	Skagit, Island, San Juan	06/01/09	08/31/09	\$59
Washington	Anacortes / Camano Island / Coupeville / Mount Vernon / La Conner / Burlington / Friday Harbor / Oak Harbor	Skagit, Island, San Juan	09/01/09	09/30/09	\$59
Washington	Bremerton	Kitsap			\$59
Washington	Everett / Lynnwood	Snohomish			\$54
Washington	Ocean Shores	Grays Harbor	10/01/08	06/30/09	\$44
Washington	Ocean Shores	Grays Harbor	07/01/09	08/31/09	\$44
Washington	Ocean Shores	Grays Harbor	09/01/09	09/30/09	\$44
Washington	Olympia / Tumwater	Thurston			\$49
Washington	Port Angeles / Port Townsend	Clallam and Jefferson	10/01/08	06/30/09	\$59
Washington	Port Angeles / Port Townsend	Clallam and Jefferson	07/01/09	08/31/09	\$59
Washington	Port Angeles / Port Townsend	Clallam and Jefferson	09/01/09	09/30/09	\$59
Washington	Seattle	King			\$64
Washington	Spokane	Spokane			\$49
Washington	Tacoma	Pierce			\$59
Washington	Vancouver	Clark, Cowlitz and Skamania			\$49
West Virginia	Charleston	Kanawha			\$44
West Virginia	Morgantown	Monongalia			\$44
West Virginia	Shepherdstown	Jefferson			\$44
West Virginia	Wheeling	Ohio			\$44
Wisconsin	Appleton	Outagamie			\$44
Wisconsin	Brookfield / Racine	Waukesha / Racine			\$44
Wisconsin	Green Bay	Brown			\$44
Wisconsin	Lake Geneva	Walworth	10/01/08	04/30/09	\$54
Wisconsin	Lake Geneva	Walworth	05/01/09	09/30/09	\$54
Wisconsin	Madison	Dane			\$54
Wisconsin	Milwaukee	Milwaukee			\$44
Wisconsin	Sheboygan	Sheboygan			\$44
Wisconsin	Sturgeon Bay	Door	10/01/08	06/30/09	\$49
Wisconsin	Sturgeon Bay	Door	07/01/09	09/30/09	\$49
Wisconsin	Wisconsin Dells	Columbia	10/01/08	06/30/09	\$64
Wisconsin	Wisconsin Dells	Columbia	07/01/09	08/31/09	\$64
Wisconsin	Wisconsin Dells	Columbia	09/01/09	09/30/09	\$64
Wyoming	Cody	Park	10/01/08	04/30/09	\$44
Wyoming	Cody	Park	05/01/09	09/30/09	\$44
Wyoming	Evanston / Rock Springs	Sweetwater / Uinta			\$44
Wyoming	Gillette	Campbell	10/01/08	06/30/09	\$49
Wyoming	Gillette	Campbell	07/01/09	08/31/09	\$49
Wyoming	Gillette	Campbell	09/01/09	09/30/09	\$49
Wyoming	Jackson / Pinedale	Teton and Sublette	10/01/08	11/30/08	\$54
Wyoming	Jackson / Pinedale	Teton and Sublette	12/01/08	06/30/09	\$54
Wyoming	Jackson / Pinedale	Teton and Sublette	07/01/09	08/31/09	\$54
Wyoming	Jackson / Pinedale	Teton and Sublette	09/01/09	09/30/09	\$54
Wyoming	Sheridan	Sheridan	10/01/08	05/31/09	\$49
Wyoming	Sheridan	Sheridan	06/01/09	08/31/09	\$49
Wyoming	Sheridan	Sheridan	09/01/09	09/30/09	\$49

**APPENDIX B Per Diem Rates for Travel to Alaska, Hawaii,
Northern Mariana Islands, Puerto Rico and Possessions of the United States
Effective January 1, 2009**

State or Territory	Locality	Seasons (Beg-End)	Local Meals	Local Incidentals	M&IE Rate
ALASKA	ADAK	01/01-12/31	64	15	199
ALASKA	ANCHORAGE [INCL NAV RES]	05/01-09/15	78	19	278
ALASKA	ANCHORAGE [INCL NAV RES]	09/16-04/30	71	18	188
ALASKA	BARROW	01/01-12/31	76	19	254
ALASKA	BETHEL	01/01-12/31	66	16	217
ALASKA	BETTLES	01/01-12/31	50	12	197
ALASKA	COLD BAY	01/01-12/31	58	15	163
ALASKA	COLDFOOT	01/01-12/31	56	14	235
ALASKA	COPPER CENTER	05/01-09/30	67	17	227
ALASKA	COPPER CENTER	10/01-04/30	64	15	168
ALASKA	CORDOVA	05/01-09/30	63	15	173
ALASKA	CORDOVA	10/01-04/30	62	15	162
ALASKA	CRAIG	05/16-09/30	64	16	316
ALASKA	CRAIG	10/01-05/15	57	14	222
ALASKA	DEADHORSE	01/01-12/31	54	13	162
ALASKA	DELTA JUNCTION	01/01-12/31	64	16	215
ALASKA	DENALI NATIONAL PARK	06/01-08/31	63	15	200
ALASKA	DENALI NATIONAL PARK	09/01-05/31	58	14	142
ALASKA	DILLINGHAM	04/15-10/15	61	15	261
ALASKA	DILLINGHAM	10/16-04/14	58	15	228
ALASKA	DUTCH HARBOR- UNALASKA	01/01-12/31	67	17	205
ALASKA	FAIRBANKS	05/01-09/15	76	19	264
ALASKA	FAIRBANKS	09/16-04/30	69	17	161
ALASKA	FOOTLOOSE	01/01-12/31	15	3	193
ALASKA	GLENNALLEN	05/01-09/30	67	17	227
ALASKA	GLENNALLEN	10/01-04/30	64	15	168
ALASKA	HAINES	04/01-09/30	60	15	184
ALASKA	HAINES	10/01-03/31	58	15	162
ALASKA	HEALY	06/01-08/31	63	15	200
ALASKA	HEALY	09/01-05/31	58	14	142
ALASKA	HOMER	05/15-09/15	67	17	215
ALASKA	HOMER	09/16-05/14	63	15	157
ALASKA	JUNEAU	05/01-09/30	68	17	214
ALASKA	JUNEAU	10/01-04/30	64	16	165
ALASKA	KAKTOVIK	01/01-12/31	69	17	251
ALASKA	KAVIK CAMP	01/01-12/31	55	14	219
ALASKA	KENAI-SOLDOTNA	05/01-08/31	74	18	221
ALASKA	KENAI-SOLDOTNA	09/01-04/30	70	17	166
ALASKA	KENNICOTT	01/01-12/31	88	22	359
ALASKA	KETCHIKAN	05/01-09/30	64	15	219
ALASKA	KETCHIKAN	10/01-04/30	60	15	173
ALASKA	KING SALMON	05/01-10/01	73	18	316
ALASKA	KING SALMON	10/02-04/30	65	16	206

**APPENDIX B Per Diem Rates for Travel to Alaska, Hawaii,
Northern Mariana Islands, Puerto Rico and Possessions of the United States
Effective January 1, 2009**

State or Territory	Locality	Seasons (Beg-End)	Local Meals	Local Incidentals	M&IE Rate
ALASKA	KLAWOCK	05/16-09/30	64	16	316
ALASKA	KLAWOCK	10/01-05/15	57	14	222
ALASKA	KODIAK	05/01-09/30	73	18	214
ALASKA	KODIAK	10/01-04/30	70	18	187
ALASKA	KOTZEBUE	01/01-12/31	74	19	272
ALASKA	MCCARTHY	01/01-12/31	88	22	359
ALASKA	MCGRATH	01/01-12/31	55	14	234
ALASKA	MURPHY DOME	05/01-09/15	76	19	264
ALASKA	MURPHY DOME	09/16-04/30	69	17	161
ALASKA	NOME	01/01-12/31	77	19	226
ALASKA	NUIQSUT	01/01-12/31	42	11	233
ALASKA	PETERSBURG	01/01-12/31	57	14	171
ALASKA	POINT HOPE	01/01-12/31	56	14	200
ALASKA	POINT LAY	01/01-12/31	54	13	172
ALASKA	PORT ALSWORTH	01/01-12/31	70	18	223
ALASKA	PRUDHOE BAY	01/01-12/31	54	13	162
ALASKA	SELDOVIA	05/15-09/15	67	17	215
ALASKA	SELDOVIA	09/16-05/14	63	15	157
ALASKA	SEWARD	05/01-09/30	68	17	256
ALASKA	SEWARD	10/01-04/30	62	15	166
ALASKA	SITKA-MT. EDGE CUMBE	05/01-09/30	64	16	205
ALASKA	SITKA-MT. EDGE CUMBE	10/01-04/30	62	15	176
ALASKA	SKAGWAY	05/01-09/30	64	15	219
ALASKA	SKAGWAY	10/01-04/30	60	15	173
ALASKA	SLANA	05/01-09/30	44	11	194
ALASKA	SLANA	10/01-04/30	44	11	154
ALASKA	SPRUCE CAPE	05/01-09/30	73	18	214
ALASKA	SPRUCE CAPE	10/01-04/30	70	18	187
ALASKA	ST. GEORGE	01/01-12/31	44	11	184
ALASKA	TALKEETNA	01/01-12/31	71	18	189
ALASKA	TANANA	01/01-12/31	77	19	226
ALASKA	TOGIAK	01/01-12/31	32	7	139
ALASKA	TOK	05/01-09/30	55	14	178
ALASKA	TOK	10/01-04/30	54	13	157
ALASKA	UMIAT	01/01-12/31	28	7	385
ALASKA	VALDEZ	05/01-10/01	70	17	236
ALASKA	VALDEZ	10/02-04/30	64	16	159
ALASKA	WASILLA	05/01-09/30	71	18	233
ALASKA	WASILLA	10/01-04/30	66	17	172
ALASKA	WRANGELL	05/01-09/30	64	15	219
ALASKA	WRANGELL	10/01-04/30	60	15	173
ALASKA	YAKUTAT	01/01-12/31	57	14	171
ALASKA	[OTHER]	01/01-12/31	62	15	167
AMERICAN SAMOA	AMERICAN SAMOA	01/01-12/31	58	15	195
GUAM	GUAM (INCL ALL MIL INSTAL)	01/01-12/31	64	16	215

**APPENDIX B Per Diem Rates for Travel to Alaska, Hawaii,
Northern Mariana Islands, Puerto Rico and Possessions of the United States
Effective January 1, 2009**

State or Territory	Locality	Seasons (Beg-End)	Local Meals	Local Incidentals	M&IE Rate
HAWAII	ISLE OF HAWAII: HILO	01/01-12/31	83	21	216
HAWAII	ISLE OF HAWAII: OTHER	01/01-12/31	83	21	284
HAWAII	ISLE OF KAUAI	01/01-12/31	87	22	307
HAWAII	ISLE OF MAUI	01/01-12/31	81	20	261
HAWAII	ISLE OF OAHU	01/01-12/31	85	21	283
HAWAII	LANAI	01/01-12/31	99	25	393
HAWAII	LUALUALEI NAVAL MAGAZINE	01/01-12/31	85	21	283
HAWAII	MOLOKAI	01/01-12/31	75	19	233
HAWAII	[OTHER]	01/01-12/31	83	21	216
NORTHERN MARIANA ISLANDS	ROTA	01/01-12/31	73	18	220
	SAIPAN	01/01-12/31	79	19	219
	TINIAN	01/01-12/31	57	14	209
	[OTHER]	01/01-12/31	58	14	127
PUERTO RICO	AGUADILLA	01/01-12/31	51	13	139
PUERTO RICO	BAYAMON	01/01-12/31	66	16	277
PUERTO RICO	CAROLINA	01/01-12/31	66	16	277
PUERTO RICO	CEIBA	05/01-11/30	46	11	212
PUERTO RICO	CEIBA	12/01-04/30	46	11	242
PUERTO RICO	FAJARDO [INCL ROOSEVELT RDS NAVSTAT]	05/01-11/30	46	11	212
PUERTO RICO	FAJARDO [INCL ROOSEVELT RDS NAVSTAT]	12/01-04/30	46	11	242
PUERTO RICO	HUMACAO	05/01-11/30	46	11	212
PUERTO RICO	HUMACAO	12/01-04/30	46	11	242
PUERTO RICO	LUQUILLO	05/01-11/30	46	11	212
PUERTO RICO	LUQUILLO	12/01-04/30	46	11	242
PUERTO RICO	MAYAGUEZ	01/01-12/31	62	15	186
PUERTO RICO	PONCE	01/01-12/31	66	17	222
PUERTO RICO	SABANA SECA [INCL ALL MILITARY]	01/01-12/31	66	16	277
PUERTO RICO	SAN JUAN & NAV RES STA	01/01-12/31	66	16	277
PUERTO RICO	[OTHER]	01/01-12/31	46	11	119
VIRGIN ISLANDS	ST. CROIX	04/15-12/14	74	18	227
VIRGIN ISLANDS	ST. CROIX	12/15-04/14	78	19	284
VIRGIN ISLANDS	ST. JOHN	04/15-12/14	79	19	261
VIRGIN ISLANDS	ST. JOHN	12/15-04/14	83	21	324
VIRGIN ISLANDS	ST. THOMAS	04/15-12/14	84	21	345
VIRGIN ISLANDS	ST. THOMAS	12/15-04/14	89	22	410
WAKE ISLAND	WAKE ISLAND	01/01-12/31	10	2	164

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
AFGHANISTAN	[Other]	1-Jan	31-Dec	15
AFGHANISTAN	Kabul	1-Jan	31-Dec	25
ALBANIA	[Other]	1-Jan	31-Dec	48
ALBANIA	Tirana	1-Jan	31-Dec	98
ALGERIA	[Other]	1-Jan	31-Dec	81
ALGERIA	Algiers	1-Jan	31-Dec	107
ANDORRA	Andorra	1-Jan	31-Dec	123
ANGOLA	[Other]	1-Jan	31-Dec	132
ANGOLA	Luanda	1-Jan	31-Dec	132
ANTIGUA & BARBUDA	[Other]	16-Apr	14-Dec	18
ANTIGUA & BARBUDA	[Other]	15-Dec	15-Apr	19
ANTIGUA & BARBUDA	Antigua and Barbuda	16-Apr	14-Dec	68
ANTIGUA & BARBUDA	Antigua and Barbuda	15-Dec	15-Apr	69
ARGENTINA	[Other]	1-Jan	31-Dec	40
ARGENTINA	Buenos Aires	1-Jan	31-Dec	79
ARMENIA	[Other]	1-Jan	31-Dec	116
ARMENIA	Yerevan	1-Jan	31-Dec	116
ASCENSION ISLAND	Ascension Island	1-Jan	31-Dec	22
AUSTRALIA	[Other]	1-Jan	31-Dec	79
AUSTRALIA	Adelaide	1-Jan	31-Dec	103
AUSTRALIA	Brisbane	1-Jan	31-Dec	96
AUSTRALIA	Cairns	1-Jan	31-Dec	97
AUSTRALIA	Canberra	1-Jan	31-Dec	97
AUSTRALIA	Darwin Northern Territory	1-Jan	31-Dec	94
AUSTRALIA	Fremantle	1-Jan	31-Dec	86
AUSTRALIA	Hobart	1-Jan	31-Dec	89
AUSTRALIA	Melbourne	1-Jan	31-Dec	110
AUSTRALIA	Perth	1-Jan	31-Dec	110
AUSTRALIA	Richmond, NSW	1-Jan	31-Dec	102
AUSTRALIA	Sydney	1-Jan	31-Dec	122
AUSTRIA	[Other]	1-Jan	31-Dec	135
AUSTRIA	Graz	1-Jan	31-Dec	133
AUSTRIA	Innsbruck	1-Jan	31-Dec	135
AUSTRIA	Linz	1-Jan	31-Dec	135
AUSTRIA	Salzburg	1-Jan	31-Dec	138
AUSTRIA	Vienna	1-Jan	31-Dec	150
AZERBAIJAN	[Other]	1-Jan	31-Dec	98
AZERBAIJAN	Baku	1-Jan	31-Dec	98
BAHAMAS	[Other]	1-Jan	31-Dec	85
BAHAMAS	Andros Island	1-Jan	31-Dec	85
BAHAMAS	Eleuthera Island	1-Jan	31-Dec	87
BAHAMAS	Grand Bahama Island	16-Apr	14-Dec	98
BAHAMAS	Grand Bahama Island	15-Dec	15-Apr	102
BAHAMAS	Nassau	17-Jun	16-Nov	152
BAHAMAS	Nassau	17-Nov	16-Jun	155
BAHRAIN	Bahrain	1-Jan	31-Dec	114
BANGLADESH	[Other]	1-Jan	31-Dec	23
BANGLADESH	Chittagong	1-Jan	31-Dec	41

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
BANGLADESH	Dhaka	1-Jan	31-Dec	66
BARBADOS	Barbados	16-Apr	14-Dec	122
BARBADOS	Barbados	15-Dec	15-Apr	133
BELARUS	[Other]	1-Jan	31-Dec	104
BELARUS	Minsk	1-Jan	31-Dec	104
BELGIUM	[Other]	1-Jan	31-Dec	86
BELGIUM	Antwerp	1-Jan	31-Dec	126
BELGIUM	Brugge	1-Jan	31-Dec	110
BELGIUM	Brussels	1-Jan	31-Dec	165
BELGIUM	Diegem	1-Jan	31-Dec	165
BELGIUM	Gosselies	1-Jan	31-Dec	98
BELGIUM	Kleine Brogel	1-Jan	31-Dec	96
BELGIUM	Liege	1-Jan	31-Dec	91
BELGIUM	Mons	1-Jan	31-Dec	98
BELGIUM	SHAPE/Chievres	1-Jan	31-Dec	98
BELGIUM	Zaventem	1-Jan	31-Dec	165
BELIZE	[Other]	1-Jan	31-Dec	79
BELIZE	Belize City	1-Jan	31-Dec	79
BENIN	[Other]	1-Jan	31-Dec	67
BENIN	Cotonou	1-Jan	31-Dec	97
BERMUDA	Bermuda	1-Apr	30-Nov	170
BERMUDA	Bermuda	1-Dec	31-Mar	162
BHUTAN	Bhutan	1-Jan	31-Dec	45
BOLIVIA	[Other]	1-Jan	31-Dec	37
BOLIVIA	Cochabamba	1-Jan	31-Dec	37
BOLIVIA	La Paz	1-Jan	31-Dec	49
BOLIVIA	Santa Cruz	1-Jan	31-Dec	51
BOLIVIA	Sucre	1-Jan	31-Dec	31
BOLIVIA	Tarija	1-Jan	31-Dec	44
BOSNIA-HERZEGOVINA	[Other]	1-Jan	31-Dec	83
BOSNIA-HERZEGOVINA	Sarajevo	1-Jan	31-Dec	83
BOTSWANA	[Other]	1-Jan	31-Dec	79
BOTSWANA	Francistown	1-Jan	31-Dec	47
BOTSWANA	Gaborone	1-Jan	31-Dec	63
BOTSWANA	Kasane	1-Jan	31-Dec	53
BOTSWANA	Selebi Phikwe	1-Jan	31-Dec	37
BRAZIL	[Other]	1-Jan	31-Dec	70
BRAZIL	Angra dos Reis	1-Jan	31-Dec	61
BRAZIL	Belem	1-Jan	31-Dec	67
BRAZIL	Belo Horizonte	1-Jan	31-Dec	75
BRAZIL	Brasilia	1-Jan	31-Dec	98
BRAZIL	Campinas	1-Jan	31-Dec	62
BRAZIL	Campo Grande	1-Jan	31-Dec	59
BRAZIL	Fortaleza	1-Jan	31-Dec	61
BRAZIL	Foz do Iguacu	1-Jan	31-Dec	74
BRAZIL	Goiania	1-Jan	31-Dec	82
BRAZIL	Joao Pessoa	1-Jan	31-Dec	50
BRAZIL	Manaus	1-Jan	31-Dec	74

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
BRAZIL	Natal	1-Jan	31-Dec	55
BRAZIL	Porto Alegre	1-Jan	31-Dec	60
BRAZIL	Recife, Pernambuco	1-Jan	31-Dec	73
BRAZIL	Rio de Janeiro	1-Jan	31-Dec	126
BRAZIL	Salvador da Bahia	1-Jan	31-Dec	75
BRAZIL	Sao Jose dos Campos	1-Jan	31-Dec	75
BRAZIL	Sao Paulo	1-Jan	31-Dec	87
BRAZIL	Teresina	1-Jan	31-Dec	55
BRITISH WEST INDIES	[Other]	1-May	30-Nov	55
BRITISH WEST INDIES	[Other]	1-Dec	30-Apr	59
BRITISH WEST INDIES	Anguilla	1-May	30-Nov	100
BRITISH WEST INDIES	Anguilla	1-Dec	30-Apr	102
BRITISH WEST INDIES	Cayman Islands	1-May	30-Sep	88
BRITISH WEST INDIES	Cayman Islands	1-Oct	30-Apr	93
BRITISH WEST INDIES	Virgin Islands, British	1-May	30-Nov	57
BRITISH WEST INDIES	Virgin Islands, British	1-Dec	30-Apr	62
BRUNEI	[Other]	1-Jan	31-Dec	48
BRUNEI	Bandar Seri Begawan	1-Jan	31-Dec	99
BULGARIA	[Other]	1-Jan	31-Dec	69
BULGARIA	Bourgas	1-Jan	31-Dec	60
BULGARIA	Plovdiv	1-Jan	31-Dec	60
BULGARIA	Ruse	1-Jan	31-Dec	32
BULGARIA	Sofia	1-Jan	31-Dec	100
BULGARIA	Varna	1-Jan	31-Dec	58
BURKINA FASO	[Other]	1-Jan	31-Dec	66
BURKINA FASO	Bobo Dioulasso	1-Jan	31-Dec	66
BURKINA FASO	Ouagadougou	1-Jan	31-Dec	68
BURMA	[Other]	1-Jan	31-Dec	53
BURMA	Naypyitaw	1-Jan	31-Dec	53
BURMA	Rangoon	1-Jan	31-Dec	74
BURUNDI	[Other]	1-Jan	31-Dec	79
BURUNDI	Bujumbura	1-Jan	31-Dec	79
CAMBODIA	[Other]	1-Jan	31-Dec	30
CAMBODIA	Phnom Penh	1-Jan	31-Dec	79
CAMBODIA	Siem Reap	1-Apr	30-Sep	79
CAMBODIA	Siem Reap	1-Oct	31-Mar	81
CAMBODIA	Sihanoukville	1-Jan	31-Dec	61
CAMEROON	[Other]	1-Jan	31-Dec	49
CAMEROON	Douala	1-Jan	31-Dec	136
CAMEROON	Yaounde	1-Jan	31-Dec	119
CANADA	[Other]	1-Jan	31-Dec	102
CANADA	Banff	1-Jan	31-Dec	92
CANADA	Calgary	1-May	30-Sep	105
CANADA	Calgary	1-Oct	30-Apr	97
CANADA	Dartmouth	1-Jan	31-Dec	104
CANADA	Edmonton	1-Jan	31-Dec	80
CANADA	Fort McMurray, Alberta	1-Jan	31-Dec	92
CANADA	Fredericton	1-Jan	31-Dec	104

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
CANADA	Gander, Newfoundland	1-Jan	31-Dec	58
CANADA	Halifax	1-Jan	31-Dec	104
CANADA	Mississauga	1-Jan	31-Dec	72
CANADA	Moncton	1-Jan	31-Dec	94
CANADA	Montreal	1-Jan	31-Dec	98
CANADA	Northwest Territories	1-Jan	31-Dec	69
CANADA	Ottawa	1-Jan	31-Dec	83
CANADA	Prince Edward Island	1-Jan	31-Dec	96
CANADA	Quebec	1-May	30-Sep	123
CANADA	Quebec	1-Oct	30-Apr	107
CANADA	Regina, Saskatchewan	1-Jan	31-Dec	91
CANADA	Richmond	1-May	15-Oct	98
CANADA	Richmond	16-Oct	30-Apr	94
CANADA	Saskatoon, Saskatchewan	1-Jan	31-Dec	90
CANADA	Sidney	1-May	15-Oct	117
CANADA	Sidney	16-Oct	30-Apr	107
CANADA	St. John's, Newfoundland	1-Jan	31-Dec	98
CANADA	Toronto	1-Jan	31-Dec	105
CANADA	Vancouver	1-May	15-Oct	105
CANADA	Vancouver	16-Oct	30-Apr	103
CANADA	Victoria	1-May	15-Oct	117
CANADA	Victoria	16-Oct	30-Apr	107
CANADA	Winnipeg	1-Jan	31-Dec	98
CAPE VERDE	[Other]	1-Jan	31-Dec	55
CAPE VERDE	Boa Vista Island	1-Jan	31-Dec	58
CAPE VERDE	Fogo	1-Jan	31-Dec	46
CAPE VERDE	Praia	1-Jan	31-Dec	79
CAPE VERDE	Sal Island	1-Jan	31-Dec	70
CAPE VERDE	Sao Tiago Island	1-Jan	31-Dec	54
CAPE VERDE	Sao Vicente Island	1-Jan	31-Dec	67
CENTRAL AFRICAN REPUBLIC	[Other]	1-Jan	31-Dec	74
CENTRAL AFRICAN REPUBLIC	Bangui	1-Jan	31-Dec	74
CHAD	[Other]	1-Jan	31-Dec	41
CHAD	Ndjamena	1-Jan	31-Dec	110
CHAGOS ARCHIPELAGO	Chagos Archipelago	1-Jan	31-Dec	32
CHILE	[Other]	1-Jan	31-Dec	99
CHILE	Santiago	1-Jan	31-Dec	99
CHINA	[Other]	1-Jan	31-Dec	76
CHINA	Beijing	1-Sep	30-Nov	101
CHINA	Beijing	1-Dec	31-Aug	95
CHINA	Changchun	1-Jan	31-Dec	71
CHINA	Chengdu	1-Jan	31-Dec	77
CHINA	Chongqing	1-Jan	31-Dec	83
CHINA	Dalian	1-Jan	31-Dec	89
CHINA	Fuzhou	1-Jan	31-Dec	97
CHINA	Guangzhou	1-Jan	31-Dec	128
CHINA	Guilin	1-Jan	31-Dec	91
CHINA	Hangzhou	1-Jan	31-Dec	113

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
CHINA	Harbin	1-Jan	31-Dec	69
CHINA	Kunming	1-Jan	31-Dec	85
CHINA	Lhasa	1-Jan	31-Dec	52
CHINA	Lijiang	1-Jan	31-Dec	77
CHINA	Nanjing	1-Jan	31-Dec	71
CHINA	Ningbo	1-Jan	31-Dec	91
CHINA	Qingdao	1-Jan	31-Dec	67
CHINA	Sanya	1-Jan	31-Dec	83
CHINA	Shanghai	1-Jan	31-Dec	131
CHINA	Shantou	1-Jan	31-Dec	50
CHINA	Shenyang	1-Jan	31-Dec	83
CHINA	Shenzhen	1-Jan	31-Dec	125
CHINA	Suzhou	1-Jan	31-Dec	100
CHINA	Tianjin	1-Jan	31-Dec	95
CHINA	Wuhan	1-Jan	31-Dec	76
CHINA	Xiamen	1-Jan	31-Dec	80
COCOS (KEELING) ISLANDS	Cocos Islands	1-Jan	31-Dec	50
COLOMBIA	[Other]	1-Jan	31-Dec	59
COLOMBIA	Barranquilla	1-Jan	31-Dec	90
COLOMBIA	Bogota	1-Jan	31-Dec	102
COLOMBIA	Buenaventura	1-Jan	31-Dec	81
COLOMBIA	Cali	1-Jan	31-Dec	85
COLOMBIA	Cartagena	1-Jan	31-Dec	110
COLOMBIA	Medellin	1-Jan	31-Dec	95
COLOMBIA	San Andres	1-Jan	31-Dec	86
COLOMBIA	Santa Marta	1-Jan	31-Dec	59
COMOROS	[Other]	1-Jan	31-Dec	87
COMOROS	Moroni	1-Jan	31-Dec	93
COOK ISLANDS	[Other]	1-Jan	31-Dec	56
COOK ISLANDS	Rarotonga	1-Jan	31-Dec	56
COSTA RICA	[Other]	1-Jan	31-Dec	93
COSTA RICA	San Jose	1-Jan	31-Dec	93
COTE D'IVOIRE	[Other]	1-Jan	31-Dec	49
COTE D'IVOIRE	Abidjan	1-Jan	31-Dec	111
COTE D'IVOIRE	Yamoussoukro	1-Jan	31-Dec	114
CROATIA	[Other]	1-Jan	31-Dec	84
CROATIA	Cavtat	1-May	15-Oct	167
CROATIA	Cavtat	16-Oct	30-Apr	155
CROATIA	Dubrovnik	1-May	15-Oct	167
CROATIA	Dubrovnik	16-Oct	30-Apr	155
CROATIA	Split	1-May	15-Oct	104
CROATIA	Split	16-Oct	30-Apr	101
CROATIA	Zagreb	1-Jan	31-Dec	95
CUBA	[Other]	1-Jan	31-Dec	56
CUBA	Guantanamo Bay	1-Jan	31-Dec	33
CUBA	Havana	1-Jan	31-Dec	82
CYPRUS	[Other]	1-Jan	31-Dec	91
CYPRUS	Akrotiri	1-Jan	31-Dec	115

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
CYPRUS	Limassol	1-Jan	31-Dec	115
CYPRUS	Nicosia	1-Jan	31-Dec	129
CYPRUS	Paphos	1-Apr	31-Oct	136
CYPRUS	Paphos	1-Nov	31-Mar	129
CZECH REPUBLIC	[Other]	1-Jan	31-Dec	82
CZECH REPUBLIC	Brno	1-Jan	31-Dec	93
CZECH REPUBLIC	Prague	1-Jan	31-Dec	136
DEM. PEOPLE'S REPUBLIC OF KOREA	[Other]	1-Jan	31-Dec	81
DEM. PEOPLE'S REPUBLIC OF KOREA	Pyongyang	1-Jan	31-Dec	81
DEMOCRATIC REPUBLIC OF THE CONGO	[Other]	1-Jan	31-Dec	64
DEMOCRATIC REPUBLIC OF THE CONGO	Bukavu	1-Jan	31-Dec	65
DEMOCRATIC REPUBLIC OF THE CONGO	Goma	1-Jan	31-Dec	74
DEMOCRATIC REPUBLIC OF THE CONGO	Kinshasa	1-Jan	31-Dec	119
DEMOCRATIC REPUBLIC OF THE CONGO	Lubumbashi	1-Jan	31-Dec	116
DEMOCRATIC REPUBLIC OF THE CONGO	Mbuji Mayi, Kasai	1-Jan	31-Dec	109
DENMARK	[Other]	1-Jan	31-Dec	131
DENMARK	Aalborg	1-Jan	31-Dec	145
DENMARK	Copenhagen	1-Jan	31-Dec	157
DENMARK	Lyngby	1-Jan	31-Dec	157
DENMARK	Odense	1-Jan	31-Dec	142
DJIBOUTI	[Other]	1-Jan	31-Dec	48
DJIBOUTI	Djibouti City	1-Jan	31-Dec	126
DOMINICA	Dominica	1-Jan	31-Dec	77
DOMINICAN REPUBLIC	[Other]	1-Jan	31-Dec	61
DOMINICAN REPUBLIC	La Romana	1-Jan	31-Dec	81
DOMINICAN REPUBLIC	Puerto Plata	1-Jan	31-Dec	52
DOMINICAN REPUBLIC	Santo Domingo	1-Jan	31-Dec	105
DOMINICAN REPUBLIC	Sosua	1-Jan	31-Dec	52
EASTER ISLAND	Easter Island	1-Jan	31-Dec	66
ECUADOR	[Other]	1-Jan	31-Dec	69
ECUADOR	Cuenca	1-Jan	31-Dec	69
ECUADOR	Galapagos Islands	1-Jan	31-Dec	75
ECUADOR	Guayaquil	1-Jan	31-Dec	87
ECUADOR	Manta	1-Jan	31-Dec	48
ECUADOR	Quito	1-Jan	31-Dec	99
EGYPT	[Other]	1-Jan	31-Dec	47
EGYPT	Alexandria	1-Jan	31-Dec	64
EGYPT	Aswan	1-Jan	31-Dec	54
EGYPT	Bir Taba	1-Jan	31-Dec	42
EGYPT	Cairo	1-Jan	31-Dec	83
EGYPT	El Arish	1-Jan	31-Dec	50
EGYPT	Hurghada	1-Jan	31-Dec	52
EGYPT	Luxor	1-Jan	31-Dec	85
EGYPT	Marsa Matrouh	1-Jan	31-Dec	49
EGYPT	MFO Bases	1-Jan	31-Dec	4
EGYPT	Port Said	1-Jan	31-Dec	56
EGYPT	Sharm el Sheikh	1-Jan	31-Dec	87
EGYPT	Sidi Abdel Rahman	1-Jan	31-Dec	51

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
EGYPT	St. Catherine	1-Jan	31-Dec	52
EL SALVADOR	[Other]	1-Jan	31-Dec	47
EL SALVADOR	San Salvador	1-Jan	31-Dec	93
ERITREA	[Other]	1-Jan	31-Dec	26
ERITREA	Asmara	1-Jan	31-Dec	61
ESTONIA	[Other]	1-Jan	31-Dec	80
ESTONIA	Tallinn	1-Jan	31-Dec	112
ETHIOPIA	[Other]	1-Jan	31-Dec	20
ETHIOPIA	Addis Ababa	1-Jan	31-Dec	82
FALKLAND ISLANDS	Falkland Islands	1-Jan	31-Dec	99
FAROE ISLANDS	Faroe Islands	1-Jan	31-Dec	124
FIJI	[Other]	1-Jan	31-Dec	83
FIJI	Korolevu	1-Jan	31-Dec	91
FIJI	Nadi	1-Jan	31-Dec	81
FIJI	Sigatoka	1-Jan	31-Dec	96
FIJI	Suva	1-Jan	31-Dec	83
FINLAND	[Other]	1-Jan	31-Dec	114
FINLAND	Helsinki	1-Jan	31-Dec	142
FRANCE	[Other]	1-Jan	31-Dec	93
FRANCE	Aix-en-Provence	1-Jan	31-Dec	114
FRANCE	Bordeaux	1-Jan	31-Dec	112
FRANCE	Clermont-Ferrand	1-Jan	31-Dec	127
FRANCE	Istres	1-Jan	31-Dec	112
FRANCE	Le Havre	1-Jan	31-Dec	93
FRANCE	Lille	1-Jan	31-Dec	111
FRANCE	Lyon	1-Jan	31-Dec	122
FRANCE	Marseille	1-Jan	31-Dec	115
FRANCE	Montpellier	1-Jan	31-Dec	85
FRANCE	Nice	1-Jan	31-Dec	165
FRANCE	Paris	1-Jan	31-Dec	178
FRANCE	Rennes	1-Jan	31-Dec	93
FRANCE	Strasbourg	1-Jan	31-Dec	147
FRANCE	Toulouse	1-Jan	31-Dec	140
FRENCH GUIANA	French Guiana	1-Jan	31-Dec	109
FRENCH POLYNESIA	French Polynesia	1-Jan	31-Dec	155
GABON	[Other]	1-Jan	31-Dec	82
GABON	Libreville	1-Jan	31-Dec	125
GEORGIA	[Other]	1-Jan	31-Dec	63
GEORGIA	Ajara Region	1-Jan	31-Dec	84
GEORGIA	Borjomi	1-Jan	31-Dec	71
GEORGIA	Gudauri	1-Apr	30-Nov	71
GEORGIA	Gudauri	1-Dec	31-Mar	77
GEORGIA	Tbilisi	1-Jan	31-Dec	98
GERMANY	[Other]	1-Jan	31-Dec	124
GERMANY	Aachen	1-Jan	31-Dec	117
GERMANY	Bad Honnef	1-Jan	31-Dec	114
GERMANY	Berlin	1-Jan	31-Dec	161
GERMANY	Boeblingen	1-Jan	31-Dec	118

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
GERMANY	Bonames	1-Jan	31-Dec	145
GERMANY	Bonn	1-Jan	31-Dec	114
GERMANY	Bremen	1-Jan	31-Dec	152
GERMANY	Chemnitz	1-Jan	31-Dec	97
GERMANY	Cologne	1-Jan	31-Dec	148
GERMANY	Delmenhorst	1-Jan	31-Dec	124
GERMANY	Dresden	1-Jan	31-Dec	144
GERMANY	Duesseldorf	1-Jan	31-Dec	148
GERMANY	Echterdingen	1-Jan	31-Dec	118
GERMANY	Erfurt	1-Jan	31-Dec	124
GERMANY	Erlangen	1-Jan	31-Dec	124
GERMANY	Eschborn	1-Jan	31-Dec	145
GERMANY	Esslingen	1-Jan	31-Dec	118
GERMANY	Frankfurt am Main	1-Jan	31-Dec	145
GERMANY	Fuerth	1-Jan	31-Dec	124
GERMANY	Garmisch-Partenkirchen	1-Jan	31-Dec	91
GERMANY	Hamburg	1-Jan	31-Dec	143
GERMANY	Hannover	1-Jan	31-Dec	121
GERMANY	Heidelberg	1-Jan	31-Dec	124
GERMANY	Herongen	1-Jan	31-Dec	148
GERMANY	Herrsching	1-Jan	31-Dec	124
GERMANY	Herzogenaurach	1-Jan	31-Dec	124
GERMANY	Hoechst	1-Jan	31-Dec	145
GERMANY	Ingolstadt	1-Jan	31-Dec	124
GERMANY	Kalkar	1-Jan	31-Dec	148
GERMANY	Koenigswinter	1-Jan	31-Dec	114
GERMANY	Kornwestheim	1-Jan	31-Dec	118
GERMANY	Leipzig	1-Jan	31-Dec	139
GERMANY	Ludwigsburg	1-Jan	31-Dec	118
GERMANY	Mainz	1-Jan	31-Dec	120
GERMANY	Moenchen-Gladbach	1-Jan	31-Dec	148
GERMANY	Munich	1-Jan	31-Dec	155
GERMANY	Nellingen	1-Jan	31-Dec	118
GERMANY	Niederbachem	1-Jan	31-Dec	114
GERMANY	Oberammergau	1-Jan	31-Dec	91
GERMANY	Offenbach	1-Jan	31-Dec	145
GERMANY	Rhoendorf	1-Jan	31-Dec	114
GERMANY	Roedelheim	1-Jan	31-Dec	145
GERMANY	Schwabach	1-Jan	31-Dec	124
GERMANY	Sindelfingen	1-Jan	31-Dec	118
GERMANY	Stuttgart	1-Jan	31-Dec	118
GERMANY	Tuebingen	1-Jan	31-Dec	118
GERMANY	Twisteden	1-Jan	31-Dec	148
GERMANY	Wahn	1-Jan	31-Dec	114
GERMANY	Weimar	1-Jan	31-Dec	143
GERMANY	Wiesbaden	1-Jan	31-Dec	108
GERMANY	Zirndorf	1-Jan	31-Dec	124
GHANA	[Other]	1-Jan	31-Dec	42

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
GHANA	Accra	1-Jan	31-Dec	84
GHANA	Kumasi	1-Jan	31-Dec	42
GIBRALTAR	Gibraltar	1-Jan	31-Dec	75
GREECE	[Other]	1-Jan	31-Dec	135
GREECE	Athens	1-Jan	31-Dec	145
GREECE	Iraklion (Crete)	1-Jan	31-Dec	135
GREENLAND	[Other]	1-Jan	31-Dec	115
GREENLAND	Ilulissat	1-Jan	31-Dec	137
GREENLAND	Kangerlussuaq	1-Jan	31-Dec	124
GREENLAND	Nuuk	1-Jan	31-Dec	119
GREENLAND	Thule	1-Jan	31-Dec	68
GRENADA	Grenada	16-Apr	20-Dec	109
GRENADA	Grenada	21-Dec	15-Apr	112
GUADELOUPE	[Other]	1-Jan	31-Dec	80
GUADELOUPE	Saint Martin (French Part)	1-May	14-Dec	66
GUADELOUPE	Saint Martin (French Part)	15-Dec	30-Apr	73
GUATEMALA	[Other]	1-Jan	31-Dec	76
GUATEMALA	Guatemala City	1-Jan	31-Dec	90
GUINEA	[Other]	1-Jan	31-Dec	48
GUINEA	Conakry	1-Jan	31-Dec	78
GUINEA-BISSAU	[Other]	1-Jan	31-Dec	37
GUINEA-BISSAU	Bissau	1-Jan	31-Dec	90
GUYANA	[Other]	1-Jan	31-Dec	55
GUYANA	Georgetown	1-Jan	31-Dec	55
HAITI	[Other]	1-Jan	31-Dec	55
HAITI	Petionville	1-Jan	31-Dec	118
HAITI	Port-au-Prince	1-Jan	31-Dec	118
HOLY SEE	Holy See	1-Jan	31-Dec	194
HONDURAS	[Other]	1-Jan	31-Dec	41
HONDURAS	Bay Islands	1-Jan	31-Dec	68
HONDURAS	La Ceiba	1-Jan	31-Dec	61
HONDURAS	San Pedro Sula	1-Jan	31-Dec	56
HONDURAS	Tegucigalpa	1-Jan	31-Dec	67
HONDURAS	Tela	1-Jan	31-Dec	70
HONG KONG	Hong Kong	1-Jan	31-Dec	144
HUNGARY	[Other]	1-Jan	31-Dec	47
HUNGARY	Budapest	1-Jan	31-Dec	81
HUNGARY	Papa	1-Jan	31-Dec	63
ICELAND	[Other]	1-May	31-Aug	88
ICELAND	[Other]	1-Sep	30-Apr	84
ICELAND	Akureyri	1-May	31-Aug	115
ICELAND	Akureyri	1-Sep	30-Apr	111
ICELAND	Keflavik-Grindavik	1-Jan	31-Dec	77
ICELAND	Reykjavik	1-Jan	31-Dec	99
INDIA	[Other]	1-Jan	31-Dec	66
INDIA	Agra	1-Jan	31-Dec	64
INDIA	Bangalore	1-Jan	31-Dec	110
INDIA	Chennai	1-Jan	31-Dec	85

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
INDIA	Goa	1-Jan	31-Dec	73
INDIA	Hyderabad	1-Jan	31-Dec	90
INDIA	Kolkata	1-Jan	31-Dec	88
INDIA	Mumbai	1-Jan	31-Dec	126
INDIA	New Delhi	1-Jan	31-Dec	106
INDIA	Pune	1-Jan	31-Dec	72
INDIA	Trivandrum	1-Jan	31-Dec	56
INDONESIA	[Other]	1-Jan	31-Dec	56
INDONESIA	Bali	16-Jan	14-Dec	132
INDONESIA	Bali	15-Dec	15-Jan	139
INDONESIA	Banda Aceh	1-Jan	31-Dec	67
INDONESIA	Bandung	1-Jan	31-Dec	51
INDONESIA	Batam	1-Jan	31-Dec	43
INDONESIA	Jakarta	1-Jan	31-Dec	112
INDONESIA	Jayapura	1-Jan	31-Dec	40
INDONESIA	Medan	1-Jan	31-Dec	56
INDONESIA	Surabaya	1-Jan	31-Dec	85
INDONESIA	Timika, Irian Jaya	1-Jan	31-Dec	68
INDONESIA	Yogyakarta	1-Jan	31-Dec	55
IRAN	[Other]	1-Jan	31-Dec	58
IRAN	Tehran	1-Jan	31-Dec	58
IRAQ	[Other]	1-Jan	31-Dec	10
IRAQ	Baghdad	1-Jan	31-Dec	11
IRELAND	[Other]	1-Jan	31-Dec	119
IRELAND	Cork	1-Jan	31-Dec	137
IRELAND	Dublin	1-Jan	31-Dec	177
IRELAND	Galway	1-Jan	31-Dec	135
ISRAEL	[Other]	1-Jan	31-Dec	84
ISRAEL	Eilat	1-Jan	31-Dec	126
ISRAEL	En Boqeq	1-Jan	31-Dec	99
ISRAEL	Haifa	1-Jan	31-Dec	103
ISRAEL	Sedom	1-Jan	31-Dec	99
ISRAEL	Tel Aviv	1-Jan	31-Dec	126
ISRAEL	Tiberias	1-Jan	31-Dec	106
ITALY	[Other]	1-Jan	31-Dec	116
ITALY	Bari	1-Jan	31-Dec	94
ITALY	Bologna	1-Jan	31-Dec	152
ITALY	Catania	1-Jan	31-Dec	126
ITALY	Cernobbio	1-Jan	31-Dec	228
ITALY	Como	1-Jan	31-Dec	228
ITALY	Ferrara	1-Jan	31-Dec	134
ITALY	Florence	1-Jan	31-Dec	159
ITALY	Gaeta	15-May	15-Sep	85
ITALY	Gaeta	16-Sep	14-May	81
ITALY	Genoa	1-Jan	31-Dec	144
ITALY	La Spezia	1-Jan	31-Dec	128
ITALY	Milan	1-Jan	31-Dec	168
ITALY	Modena	1-Jan	31-Dec	111

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
ITALY	Naples	1-Jan	31-Dec	150
ITALY	Palermo	1-Jan	31-Dec	124
ITALY	Pisa	1-Jan	31-Dec	112
ITALY	Ravenna	1-Jan	31-Dec	127
ITALY	Reggio Emilia	1-Jan	31-Dec	135
ITALY	Rimini	1-Jan	31-Dec	85
ITALY	Rome	1-Jan	31-Dec	194
ITALY	Siena	1-Jan	31-Dec	140
ITALY	Taormina	1-Jan	31-Dec	126
ITALY	Trieste	1-Jan	31-Dec	113
ITALY	Turin	1-Jan	31-Dec	178
ITALY	Venice	1-Jan	31-Dec	185
ITALY	Verona	1-Jan	31-Dec	108
ITALY	Vicenza	1-Jan	31-Dec	69
JAMAICA	[Other]	1-Jan	31-Dec	84
JAMAICA	Kingston	1-Jan	31-Dec	84
JAPAN	[Other]	1-Jan	31-Dec	104
JAPAN	Akashi	1-Jan	31-Dec	173
JAPAN	Akita	1-Jan	31-Dec	112
JAPAN	Amagasaki	1-Jan	31-Dec	173
JAPAN	Aomori	1-Jan	31-Dec	114
JAPAN	Asahikawa	1-Jan	31-Dec	95
JAPAN	Ashiya	1-Jan	31-Dec	175
JAPAN	Awashima	1-Jan	31-Dec	225
JAPAN	Beppu	1-Jan	31-Dec	119
JAPAN	Chitose	1-Jan	31-Dec	89
JAPAN	Fukui	1-Jan	31-Dec	82
JAPAN	Fukuoka	1-Jan	31-Dec	162
JAPAN	Fukuyama	1-Jan	31-Dec	89
JAPAN	Gifu	1-Jan	31-Dec	131
JAPAN	Hamamatsu	1-Jan	31-Dec	96
JAPAN	Hiroshima	1-Jan	31-Dec	116
JAPAN	Itazuke	1-Jan	31-Dec	162
JAPAN	Izumisano	1-Jan	31-Dec	101
JAPAN	Kagoshima	1-Jan	31-Dec	98
JAPAN	Kanazawa	1-Jan	31-Dec	105
JAPAN	Kitakyushu	1-Jan	31-Dec	127
JAPAN	Kochi	1-Jan	31-Dec	89
JAPAN	Komaki	1-Jan	31-Dec	127
JAPAN	Kumamoto	1-Jan	31-Dec	112
JAPAN	Kurashiki	1-Jan	31-Dec	183
JAPAN	Kure	1-Jan	31-Dec	130
JAPAN	Kushiro	1-Jan	31-Dec	95
JAPAN	Kyoto	1-Jan	31-Dec	187
JAPAN	Matsue	1-Jan	31-Dec	87
JAPAN	Matsuyama	1-Jan	31-Dec	127
JAPAN	Miyazaki City	1-Jan	31-Dec	139
JAPAN	Morioka	1-Jan	31-Dec	92

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
JAPAN	Nagasaki	1-Jan	31-Dec	142
JAPAN	Nagoya	1-Jan	31-Dec	141
JAPAN	Nara	1-Jan	31-Dec	106
JAPAN	Narita	1-Jan	31-Dec	100
JAPAN	Niigata	1-Jan	31-Dec	109
JAPAN	Nishinomiya	1-Jan	31-Dec	175
JAPAN	Obihiro	1-Jan	31-Dec	88
JAPAN	Oita	1-Jan	31-Dec	114
JAPAN	Okayama	1-Jan	31-Dec	138
JAPAN	Okinawa Prefecture	1-May	14-Sep	125
JAPAN	Okinawa Prefecture	15-Sep	30-Apr	114
JAPAN	Osaka-Kobe	1-Jan	31-Dec	173
JAPAN	Otsu	1-Jan	31-Dec	137
JAPAN	Oyama	1-Jan	31-Dec	99
JAPAN	Sapporo	15-Mar	30-Apr	114
JAPAN	Sapporo	1-May	31-Oct	117
JAPAN	Sapporo	1-Nov	30-Nov	114
JAPAN	Sapporo	1-Dec	14-Mar	117
JAPAN	Sasebo	1-Jan	31-Dec	92
JAPAN	Sendai	1-Jan	31-Dec	119
JAPAN	Shiga	1-Jan	31-Dec	137
JAPAN	Takamatsu	1-Jan	31-Dec	97
JAPAN	Takayama	1-Jan	31-Dec	118
JAPAN	Tokushima	1-Jan	31-Dec	100
JAPAN	Tokyo City	1-Jan	31-Dec	190
JAPAN	Tokyo-To	1-Jan	31-Dec	115
JAPAN	Tottori	1-Jan	31-Dec	122
JAPAN	Toyama	1-Jan	31-Dec	116
JAPAN	Toyonaka	1-Jan	31-Dec	162
JAPAN	Tsu	1-Jan	31-Dec	118
JAPAN	Wakayama	1-Jan	31-Dec	130
JAPAN	Yamato	1-Jan	31-Dec	92
JAPAN	Yokohama	1-Jan	31-Dec	137
JAPAN	Yokota	1-Jan	31-Dec	55
JAPAN	Yufuin	1-Jan	31-Dec	112
JERUSALEM	Jerusalem	1-Jan	31-Dec	132
JORDAN	[Other]	1-Jan	31-Dec	104
JORDAN	Amman	1-Jan	31-Dec	115
JORDAN	Aqaba	1-Jan	31-Dec	104
JORDAN	Dead Sea/Jordan Valley	1-Jul	30-Sep	119
JORDAN	Dead Sea/Jordan Valley	1-Oct	30-Jun	117
JORDAN	Petra	1-Jan	31-Dec	123
KAZAKHSTAN	[Other]	1-Jan	31-Dec	75
KAZAKHSTAN	Almaty	1-Jan	31-Dec	109
KAZAKHSTAN	Astana	1-Jan	31-Dec	137
KENYA	[Other]	1-Jan	31-Dec	79
KENYA	Lamu	16-Jan	30-Jun	112
KENYA	Lamu	1-Jul	15-Jan	120

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
KENYA	Malindi	16-Jan	30-Jun	92
KENYA	Malindi	1-Jul	15-Jan	98
KENYA	Mara Area Region	16-Jan	30-Jun	28
KENYA	Mara Area Region	1-Jul	15-Jan	33
KENYA	Mombasa	1-Jan	31-Dec	106
KENYA	Mt. Kenya Area	16-Jan	30-Jun	75
KENYA	Mt. Kenya Area	1-Jul	15-Jan	83
KENYA	Nairobi	1-Jan	31-Dec	108
KENYA	Nanyuki	1-Jan	31-Dec	23
KENYA	Watamu	1-Jan	31-Dec	103
KIRIBATI	[Other]	1-Jan	31-Dec	41
KIRIBATI	Christmas Island	1-Jan	31-Dec	30
KIRIBATI	Tarawa	1-Jan	31-Dec	41
KOREA	[Other]	1-Jan	31-Dec	47
KOREA	Changwon	1-Jan	31-Dec	64
KOREA	Cheju	1-Jan	31-Dec	97
KOREA	Chinju	1-Jan	31-Dec	62
KOREA	Chongju	1-Jan	31-Dec	48
KOREA	Chonju	1-Jan	31-Dec	67
KOREA	Chung Ju	1-Jan	31-Dec	54
KOREA	Incheon	1-Jan	31-Dec	86
KOREA	Kimhae	1-Jan	31-Dec	62
KOREA	Kumi	1-Jan	31-Dec	70
KOREA	Kwangju	1-Jan	31-Dec	67
KOREA	Kyongju	1-Jan	31-Dec	85
KOREA	Masan	1-Jan	31-Dec	68
KOREA	Pohang	1-Jan	31-Dec	66
KOREA	Pusan	1-Jan	31-Dec	126
KOREA	Pyongtaek	1-Jan	31-Dec	57
KOREA	Seoul	1-Jan	31-Dec	120
KOREA	Sokcho	1-Jan	31-Dec	79
KOREA	Taegu	1-Jan	31-Dec	68
KOREA	Taejon	1-Jan	31-Dec	70
KOREA	Uijongbu	1-Jan	31-Dec	47
KOREA	Ulsan	1-Jan	31-Dec	72
KOSOVO	[Other]	1-Jan	31-Dec	46
KOSOVO	Pristina	1-Jan	31-Dec	59
KUWAIT	[Other]	1-Jan	31-Dec	117
KUWAIT	Kuwait City	1-Jan	31-Dec	117
KYRGYZSTAN	[Other]	1-Jan	31-Dec	24
KYRGYZSTAN	Bishkek	1-Jan	31-Dec	92
LAOS	[Other]	1-Jan	31-Dec	43
LAOS	Luang Prabang	1-Jan	31-Dec	55
LAOS	Vientiane	1-Jan	31-Dec	64
LATVIA	[Other]	1-Jan	31-Dec	117
LATVIA	Riga	1-Jan	31-Dec	117
LEBANON	[Other]	1-Jan	31-Dec	77
LEBANON	Beirut	1-Jan	31-Dec	77

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
LESOTHO	[Other]	1-Jan	31-Dec	36
LESOTHO	Maseru	1-Jan	31-Dec	49
LIBERIA	[Other]	1-Jan	31-Dec	46
LIBERIA	Monrovia	1-Jan	31-Dec	90
LIBYA	[Other]	1-Jan	31-Dec	79
LIBYA	Benghazi	1-Jan	31-Dec	79
LIBYA	Misurata	1-Jan	31-Dec	79
LIBYA	Sirte	1-Jan	31-Dec	79
LIBYA	Tripoli	1-Jan	31-Dec	105
LIECHTENSTEIN	Liechtenstein	1-Jan	31-Dec	129
LITHUANIA	[Other]	1-Jan	31-Dec	84
LITHUANIA	Palanga	1-Jun	30-Sep	101
LITHUANIA	Palanga	1-Oct	31-May	95
LITHUANIA	Vilnius	1-Jan	31-Dec	99
LUXEMBOURG	Luxembourg	1-Jan	31-Dec	137
MACAU	Macau	1-Jan	31-Dec	120
MACEDONIA	[Other]	1-Jan	31-Dec	93
MACEDONIA	Skopje	1-Jan	31-Dec	93
MADAGASCAR	[Other]	1-Jan	31-Dec	38
MADAGASCAR	Antananarivo	1-Jan	31-Dec	69
MADAGASCAR	Nosy Be	1-Jan	31-Dec	69
MALAWI	[Other]	1-Jan	31-Dec	63
MALAWI	Blantyre	1-Jan	31-Dec	65
MALAWI	Lilongwe	1-Jan	31-Dec	73
MALAWI	Mangochi	1-Jan	31-Dec	77
MALAYSIA	[Other]	1-Jan	31-Dec	67
MALAYSIA	Kuala Lumpur	1-Jan	31-Dec	68
MALDIVES	Maldives	1-May	30-Sep	93
MALDIVES	Maldives	1-Oct	30-Apr	95
MALI	[Other]	1-Jan	31-Dec	54
MALI	Bamako	1-Jan	31-Dec	96
MALTA	Malta	1-Jan	31-Dec	98
MARSHALL ISLANDS	[Other]	1-Jan	31-Dec	33
MARSHALL ISLANDS	Kwajalein Atoll	1-Jan	31-Dec	37
MARSHALL ISLANDS	Likiep Atoll	1-Jan	31-Dec	37
MARSHALL ISLANDS	Majuro	1-Jan	31-Dec	86
MARTINIQUE	Martinique	16-Apr	14-Dec	85
MARTINIQUE	Martinique	15-Dec	15-Apr	86
MAURITANIA	[Other]	1-Jan	31-Dec	48
MAURITANIA	Nouadhibou	1-Jan	31-Dec	59
MAURITANIA	Nouakchott	1-Jan	31-Dec	90
MAURITIUS	Mauritius	1-Jan	31-Dec	96
MEXICO	[Other]	1-Jan	31-Dec	65
MEXICO	Acapulco	1-Jan	31-Dec	92
MEXICO	Cabo San Lucas	1-Jan	31-Dec	87
MEXICO	Campeche	1-Jan	31-Dec	54
MEXICO	Cancun	1-Jan	31-Dec	102
MEXICO	Chihuahua	1-Jan	31-Dec	80

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
MEXICO	Ciudad Juarez	1-Jan	31-Dec	70
MEXICO	Ciudad Victoria	1-Jan	31-Dec	55
MEXICO	Colima	1-Jan	31-Dec	43
MEXICO	Cozumel	1-Jan	31-Dec	79
MEXICO	Cuernavaca	1-Jan	31-Dec	73
MEXICO	Culiacan	1-Jan	31-Dec	48
MEXICO	Ensenada	1-Jan	31-Dec	69
MEXICO	Guadalajara	1-Jan	31-Dec	88
MEXICO	Hermosillo	1-Jan	31-Dec	59
MEXICO	Huatulco	1-Jan	31-Dec	83
MEXICO	Ixtapa Zihuatanejo	1-Jan	31-Dec	88
MEXICO	La Paz	1-Jan	31-Dec	59
MEXICO	Manzanillo	1-Jan	31-Dec	69
MEXICO	Matamoros	1-Jan	31-Dec	64
MEXICO	Mazatlan	1-Jan	31-Dec	56
MEXICO	Merida	1-Jan	31-Dec	77
MEXICO	Mexicali	1-Jan	31-Dec	62
MEXICO	Mexico City, D.F.	1-Jan	31-Dec	95
MEXICO	Monterrey	1-Jan	31-Dec	91
MEXICO	Morelia	1-Jan	31-Dec	64
MEXICO	Nogales	1-Jan	31-Dec	61
MEXICO	Nuevo Laredo	1-Jan	31-Dec	78
MEXICO	Playa del Carmen, Quintana	6-Jan	15-Dec	78
MEXICO	Playa del Carmen, Quintana	16-Dec	5-Jan	80
MEXICO	Puebla	1-Jan	31-Dec	75
MEXICO	Puerto Penasco	1-Jan	31-Dec	71
MEXICO	Puerto Vallarta	1-Jan	31-Dec	98
MEXICO	Queretaro	1-Jan	31-Dec	59
MEXICO	San Carlos	1-Jan	31-Dec	51
MEXICO	San Jose del Cabo	1-Jan	31-Dec	75
MEXICO	San Miguel de Allende	1-Jan	31-Dec	59
MEXICO	Tapachula	1-Jan	31-Dec	57
MEXICO	Tijuana	1-Jan	31-Dec	68
MEXICO	Veracruz	1-Jan	31-Dec	71
MEXICO	Zacatecas	1-Jan	31-Dec	63
MICRONESIA	[Other]	1-Jan	31-Dec	74
MICRONESIA	Chuuk	1-Jan	31-Dec	74
MICRONESIA	Kosrae	1-Jan	31-Dec	73
MICRONESIA	Pohnpei	1-Jan	31-Dec	59
MICRONESIA	Yap	1-Jan	31-Dec	85
MOLDOVA	[Other]	1-Jan	31-Dec	65
MOLDOVA	Chisinau	1-Jan	31-Dec	65
MONACO	Monaco	1-May	30-Sep	144
MONACO	Monaco	1-Oct	30-Apr	138
MONGOLIA	[Other]	1-Jan	31-Dec	44
MONGOLIA	Ulaanbaatar	1-Jan	31-Dec	53
MONTENEGRO	[Other]	1-Jan	31-Dec	112
MONTENEGRO	Podgorica	1-Jan	31-Dec	112

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
MOROCCO	[Other]	1-Jan	31-Dec	85
MOROCCO	Agadir	1-Jan	31-Dec	79
MOROCCO	Casablanca	1-Jan	31-Dec	101
MOROCCO	Fes	1-Jan	31-Dec	107
MOROCCO	Marrakech	1-Jan	31-Dec	107
MOROCCO	Rabat	1-Jan	31-Dec	87
MOROCCO	Tangier	1-Jan	31-Dec	95
MOROCCO	Taroudant	1-Jan	31-Dec	79
MOZAMBIQUE	[Other]	1-Jan	31-Dec	56
MOZAMBIQUE	Maputo	1-Jan	31-Dec	56
NAMIBIA	[Other]	1-Jan	31-Dec	47
NAMIBIA	Etosha	1-Jan	31-Dec	47
NAMIBIA	Swakopmund	1-Jan	31-Dec	47
NAMIBIA	Windhoek	1-Jan	31-Dec	49
NAURU	Nauru	1-Jan	31-Dec	37
NEPAL	[Other]	1-Jan	31-Dec	36
NEPAL	Kathmandu	1-Jan	31-Dec	73
NEPAL	Pokhara	1-Jan	31-Dec	73
NETHERLANDS	[Other]	1-Jan	31-Dec	140
NETHERLANDS	Amsterdam	1-Jan	31-Dec	172
NETHERLANDS	Coevorden	1-Jan	31-Dec	141
NETHERLANDS	Eindhoven	1-Jan	31-Dec	133
NETHERLANDS	Lisse	1-Jan	31-Dec	152
NETHERLANDS	Maastricht	1-Jan	31-Dec	162
NETHERLANDS	Noordwijk	1-Jan	31-Dec	126
NETHERLANDS	Papendrecht	1-Jan	31-Dec	154
NETHERLANDS	Rotterdam	1-Jan	31-Dec	154
NETHERLANDS	Schiphol	1-Jan	31-Dec	141
NETHERLANDS	The Hague	1-Jan	31-Dec	162
NETHERLANDS	Utrecht	1-Jan	31-Dec	141
NETHERLANDS	Ypenburg	1-Jan	31-Dec	162
NETHERLANDS ANTILLES	[Other]	15-Apr	14-Dec	88
NETHERLANDS ANTILLES	[Other]	15-Dec	14-Apr	91
NETHERLANDS ANTILLES	Aruba	4-Apr	18-Dec	117
NETHERLANDS ANTILLES	Aruba	19-Dec	3-Apr	123
NETHERLANDS ANTILLES	Bonaire	15-Apr	14-Dec	88
NETHERLANDS ANTILLES	Bonaire	15-Dec	14-Apr	91
NETHERLANDS ANTILLES	Curacao	1-Jan	31-Dec	114
NETHERLANDS ANTILLES	Saba	1-Jan	31-Dec	113
NETHERLANDS ANTILLES	Sint Maarten (Dutch Part)	15-Apr	14-Dec	110
NETHERLANDS ANTILLES	Sint Maarten (Dutch Part)	15-Dec	14-Apr	114
NEW CALEDONIA	New Caledonia	1-Jan	31-Dec	97
NEW ZEALAND	[Other]	1-Jan	31-Dec	72
NEW ZEALAND	Auckland	1-Jan	31-Dec	107
NEW ZEALAND	Christchurch	1-Jan	31-Dec	86
NEW ZEALAND	Queenstown	1-Jan	31-Dec	77
NEW ZEALAND	Rotarua	1-Jan	31-Dec	76
NEW ZEALAND	Wellington	1-Jan	31-Dec	111

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
NICARAGUA	[Other]	1-Jan	31-Dec	42
NICARAGUA	Managua	1-Jan	31-Dec	62
NICARAGUA	Matagalpa	1-Jan	31-Dec	42
NIGER	[Other]	1-Jan	31-Dec	30
NIGER	Niamey	1-Jan	31-Dec	78
NIGERIA	[Other]	1-Jan	31-Dec	70
NIGERIA	Abuja	1-Jan	31-Dec	132
NIGERIA	Bauchi	1-Jan	31-Dec	112
NIGERIA	Calabar	1-Jan	31-Dec	60
NIGERIA	Enugu	1-Jan	31-Dec	81
NIGERIA	Ibadan	1-Jan	31-Dec	45
NIGERIA	Jos	1-Jan	31-Dec	91
NIGERIA	Kaduna	1-Jan	31-Dec	88
NIGERIA	Kano	1-Jan	31-Dec	102
NIGERIA	Lagos	1-Jan	31-Dec	118
NIGERIA	Maiduguri	1-Jan	31-Dec	70
NIGERIA	Sokoto	1-Jan	31-Dec	64
NIGERIA	Warri	1-Jan	31-Dec	55
NIGERIA	Yenagoa	1-Jan	31-Dec	62
NIUE	Niue	1-Jan	31-Dec	45
NORWAY	[Other]	1-Jan	31-Dec	168
NORWAY	Oslo	1-Jan	31-Dec	168
NORWAY	Stavanger	1-Jan	31-Dec	149
OMAN	[Other]	15-Jul	31-Aug	108
OMAN	[Other]	1-Sep	14-Jul	105
OMAN	Muscat	1-Jan	31-Dec	141
OTHER FOREIGN LOCALITIES	Other Foreign Localities	1-Jan	31-Dec	20
PAKISTAN	[Other]	1-Jan	31-Dec	63
PAKISTAN	Faisalabad	1-Jan	31-Dec	46
PAKISTAN	Islamabad	1-Jan	31-Dec	76
PAKISTAN	Karachi	1-Jan	31-Dec	79
PAKISTAN	Lahore	1-Jan	31-Dec	57
PAKISTAN	Peshawar	1-Jan	31-Dec	45
PAKISTAN	Quetta	1-Jan	31-Dec	63
PALAU	[Other]	1-Jan	31-Dec	91
PALAU	Koror	1-Jan	31-Dec	91
PANAMA	[Other]	1-Jan	31-Dec	31
PANAMA	Colon	1-Jan	31-Dec	98
PANAMA	Panama City	1-Jan	31-Dec	98
PAPUA NEW GUINEA	[Other]	1-Jan	31-Dec	88
PAPUA NEW GUINEA	Port Moresby	1-Jan	31-Dec	113
PARAGUAY	[Other]	1-Jan	31-Dec	33
PARAGUAY	Asuncion	1-Jan	31-Dec	74
PARAGUAY	Ciudad del Este	1-Jan	31-Dec	53
PERU	[Other]	1-Jan	31-Dec	50
PERU	Cusco	1-Jan	31-Dec	82
PERU	Lima	1-Jan	31-Dec	96
PERU	Paracas	1-Jan	31-Dec	50

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
PHILIPPINES	[Other]	1-Jan	31-Dec	85
PHILIPPINES	Cebu	1-Jan	31-Dec	73
PHILIPPINES	Davao City	1-Jan	31-Dec	71
PHILIPPINES	Manila	1-Jan	31-Dec	85
POLAND	[Other]	1-Jan	31-Dec	90
POLAND	Gdansk	1-Jan	31-Dec	90
POLAND	Katowice	1-Jan	31-Dec	101
POLAND	Krakow	1-Jan	31-Dec	130
POLAND	Poznan	1-Jan	31-Dec	118
POLAND	Warsaw	1-Jan	31-Dec	109
POLAND	Wroclaw	1-Jan	31-Dec	104
POLAND	Zakopane	1-Jan	31-Dec	85
PORTUGAL	[Other]	1-Jan	31-Dec	79
PORTUGAL	Cascais	1-Jan	31-Dec	115
PORTUGAL	Estoril	1-Jan	31-Dec	115
PORTUGAL	Faial Island	1-Apr	31-Oct	85
PORTUGAL	Faial Island	1-Nov	31-Mar	84
PORTUGAL	Lisbon	1-Jan	31-Dec	111
PORTUGAL	Madeira Islands	1-Jan	31-Dec	74
PORTUGAL	Oeiras	1-Jan	31-Dec	115
PORTUGAL	Oporto	1-Apr	31-Oct	73
PORTUGAL	Oporto	1-Nov	31-Mar	72
PORTUGAL	Ponta Delgada	1-Apr	31-Oct	73
PORTUGAL	Ponta Delgada	1-Nov	31-Mar	69
PORTUGAL	Sao Miguel Island	1-Apr	31-Oct	73
PORTUGAL	Sao Miguel Island	1-Nov	31-Mar	69
QATAR	[Other]	1-Jan	31-Dec	114
QATAR	Doha	1-Jan	31-Dec	114
REPUBLIC OF EQUATORIA	[Other]	1-Jan	31-Dec	121
REPUBLIC OF EQUATORIA	Malabo	1-Jan	31-Dec	121
REPUBLIC OF THE CONGO	[Other]	1-Jan	31-Dec	111
REPUBLIC OF THE CONGO	Brazzaville	1-Jan	31-Dec	111
REUNION	Reunion	1-Jan	31-Dec	76
ROMANIA	[Other]	1-Jan	31-Dec	65
ROMANIA	Bucharest	1-Jan	31-Dec	118
ROMANIA	Constanta	1-Jan	31-Dec	79
RUSSIA	[Other]	1-Jan	31-Dec	104
RUSSIA	Moscow	1-Jan	31-Dec	135
RUSSIA	Saint Petersburg	1-Jan	31-Dec	111
RUSSIA	Vladivostok	1-Jan	31-Dec	114
RUSSIA	Yuzhno-Sakhalinsk	1-Jan	31-Dec	120
RWANDA	[Other]	1-Jan	31-Dec	36
RWANDA	Gisenyi	1-Jan	31-Dec	56
RWANDA	Kigali	1-Jan	31-Dec	86
SAINT HELENA	Saint Helena	1-Jan	31-Dec	20
SAINT KITTS AND NEVIS	Saint Kitts and Nevis	1-May	30-Nov	92
SAINT KITTS AND NEVIS	Saint Kitts and Nevis	1-Dec	30-Apr	96
SAINT VINCENT AND THE GRENADINES	Saint Vincent and the Grenad	1-May	30-Nov	89

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
SAINT VINCENT AND THE GRENADINES	Saint Vincent and the Grenadines	1-Dec	30-Apr	90
SAMOA ISLANDS	Samoa	1-Jan	31-Dec	100
SAN MARINO	San Marino	1-Jan	31-Dec	119
SAO TOME & PRINCIPE	Principe	1-Jan	31-Dec	47
SAO TOME & PRINCIPE	Sao Tome	1-Jan	31-Dec	86
SAUDI ARABIA	[Other]	1-Jan	31-Dec	108
SAUDI ARABIA	Dhahran Area	1-Jan	31-Dec	109
SAUDI ARABIA	Jeddah	1-Jan	31-Dec	108
SAUDI ARABIA	Medina	1-Jun	30-Sep	93
SAUDI ARABIA	Medina	1-Oct	31-May	86
SAUDI ARABIA	Riyadh	1-Jan	31-Dec	103
SAUDI ARABIA	Taif	1-Jun	30-Sep	89
SAUDI ARABIA	Taif	1-Oct	31-May	87
SENEGAL	[Other]	1-Jan	31-Dec	65
SENEGAL	Dakar	1-Jan	31-Dec	112
SERBIA	[Other]	1-Jan	31-Dec	68
SERBIA	Belgrade	1-Jan	31-Dec	108
SEYCHELLES	Seychelles	1-Jan	31-Dec	127
SIERRA LEONE	[Other]	1-Jan	31-Dec	35
SIERRA LEONE	Freetown	1-Jan	31-Dec	77
SINGAPORE	Singapore	15-Jun	15-Jul	145
SINGAPORE	Singapore	16-Jul	14-Jun	136
SLOVAK REPUBLIC	[Other]	1-Jan	31-Dec	72
SLOVAK REPUBLIC	Bratislava	1-Jan	31-Dec	93
SLOVAK REPUBLIC	Zilina	1-Jan	31-Dec	56
SLOVENIA	[Other]	1-Jan	31-Dec	91
SLOVENIA	Ljubljana	1-Jan	31-Dec	91
SLOVENIA	Portoroz	1-Jan	31-Dec	86
SOLOMON ISLANDS	Solomon Islands	1-Jan	31-Dec	88
SOMALIA	[Other]	1-Jan	31-Dec	57
SOMALIA	Mogadishu	1-Jan	31-Dec	38
SOUTH AFRICA	[Other]	1-Jan	31-Dec	26
SOUTH AFRICA	Cape Town	1-Jan	31-Dec	87
SOUTH AFRICA	Durban	1-Jan	31-Dec	61
SOUTH AFRICA	Johannesburg	1-Jan	31-Dec	65
SOUTH AFRICA	Pretoria	1-Jan	31-Dec	65
SOUTH AFRICA	Skukuza	1-Jan	31-Dec	50
SOUTH AFRICA	Stellenbosch	1-Jan	31-Dec	59
SOUTH AFRICA	Sun City	1-Jan	31-Dec	92
SPAIN	[Other]	1-Jan	31-Dec	117
SPAIN	Almeria	1-Jan	31-Dec	128
SPAIN	Balearic Islands	1-Jan	31-Dec	143
SPAIN	Barcelona	1-Jan	31-Dec	146
SPAIN	Bilbao	1-Jan	31-Dec	93
SPAIN	Fuengirola	1-Jan	31-Dec	105
SPAIN	La Coruna	1-Jan	31-Dec	107
SPAIN	Las Palmas de Gran Canaria	1-Jan	31-Dec	113
SPAIN	Madrid	1-Jan	31-Dec	153

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
SPAIN	Malaga	1-Jan	31-Dec	117
SPAIN	Marbella	1-Jan	31-Dec	117
SPAIN	Oviedo	1-Jan	31-Dec	108
SPAIN	San Sebastian	1-Jan	31-Dec	103
SPAIN	Santa Cruz de Tenerife	1-Jan	31-Dec	106
SPAIN	Santander	1-Jan	31-Dec	104
SPAIN	Santiago de Compostela	1-Jan	31-Dec	117
SPAIN	Seville	1-Jan	31-Dec	102
SPAIN	Valencia	1-Jan	31-Dec	111
SPAIN	Vigo	1-Jan	31-Dec	106
SPAIN	Zaragoza	1-Jan	31-Dec	145
SRI LANKA	[Other]	1-Jan	31-Dec	41
SRI LANKA	Ahungalla	1-Jan	31-Dec	58
SRI LANKA	Bentota	1-Jan	31-Dec	42
SRI LANKA	Colombo	1-Jan	31-Dec	79
SRI LANKA	Galle	1-Jan	31-Dec	43
ST LUCIA	Saint Lucia	1-May	30-Nov	68
ST LUCIA	Saint Lucia	1-Dec	30-Apr	73
SUDAN	[Other]	1-Jan	31-Dec	57
SUDAN	Khartoum	1-Jan	31-Dec	102
SURINAME	[Other]	1-Jan	31-Dec	67
SURINAME	Paramaribo	1-Jan	31-Dec	67
SWAZILAND	[Other]	1-Jan	31-Dec	39
SWAZILAND	Mbabane	1-Jan	31-Dec	60
SWEDEN	[Other]	1-Jan	31-Dec	139
SWEDEN	Stockholm	1-Jan	31-Dec	139
SWITZERLAND	[Other]	1-Jan	31-Dec	132
SWITZERLAND	Basel	1-Jan	31-Dec	143
SWITZERLAND	Bern	1-Jan	31-Dec	143
SWITZERLAND	Davos	1-Jan	31-Dec	154
SWITZERLAND	Geneva	1-Jan	31-Dec	162
SWITZERLAND	Klosters	1-Jan	31-Dec	153
SWITZERLAND	Lugano	1-Jan	31-Dec	154
SWITZERLAND	Montreux	1-Jan	31-Dec	144
SWITZERLAND	Zurich	1-Jan	31-Dec	132
SYRIA	[Other]	1-Jan	31-Dec	90
SYRIA	Damascus	1-Jan	31-Dec	90
TAIWAN	[Other]	1-Jan	31-Dec	67
TAIWAN	Kaohsiung	1-Jan	31-Dec	83
TAIWAN	Taichung	1-Jan	31-Dec	75
TAIWAN	Taipei	1-Jan	31-Dec	125
TAJIKISTAN	[Other]	1-Jan	31-Dec	54
TAJIKISTAN	Dushanbe	1-Jan	31-Dec	54
TANZANIA	[Other]	1-Jan	31-Dec	52
TANZANIA	Dar Es Salaam	1-Jan	31-Dec	86
TANZANIA	Zanzibar	1-Jan	31-Dec	99
THAILAND	[Other]	1-Jan	31-Dec	30
THAILAND	Bangkok	1-Jan	31-Dec	72

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
THAILAND	Chiang Mai	1-Jan	31-Dec	61
THAILAND	Chiang Rai	1-Jan	31-Dec	54
THAILAND	Hat Yai	1-Jan	31-Dec	54
THAILAND	Hua Hin	1-Jan	31-Dec	67
THAILAND	Khao Lak	1-Jan	31-Dec	74
THAILAND	Krabi	1-Jan	31-Dec	74
THAILAND	Nong Khai	1-Jan	31-Dec	30
THAILAND	Pattaya City	1-Jan	31-Dec	77
THAILAND	Phuket	1-Jan	31-Dec	74
THAILAND	Samui Island	1-Jan	31-Dec	71
THE GAMBIA	[Other]	1-Jan	31-Dec	32
THE GAMBIA	Banjul	1-May	31-Oct	94
THE GAMBIA	Banjul	1-Nov	30-Apr	96
TIMOR-LESTE	[Other]	1-Jan	31-Dec	29
TIMOR-LESTE	Dili	1-Jan	31-Dec	74
TOGO	[Other]	1-Jan	31-Dec	33
TOGO	Lama Kara	1-Jan	31-Dec	40
TOGO	Lome	1-Jan	31-Dec	87
TOKELAU ISLANDS	Tokelau Islands	1-Jan	31-Dec	18
TONGA	[Other]	1-Jan	31-Dec	73
TONGA	Nukualofa	1-Jan	31-Dec	73
TRINIDAD AND TOBAGO	[Other]	1-Jan	31-Dec	113
TRINIDAD AND TOBAGO	Port of Spain	1-Jan	31-Dec	113
TRINIDAD AND TOBAGO	Tobago	16-Apr	20-Dec	173
TRINIDAD AND TOBAGO	Tobago	21-Dec	15-Apr	178
TUNISIA	[Other]	1-Jan	31-Dec	54
TUNISIA	Carthage	1-Jan	31-Dec	98
TUNISIA	Gammarth	1-Jan	31-Dec	98
TUNISIA	Lamarsa	1-Jan	31-Dec	98
TUNISIA	Tunis	1-Jan	31-Dec	98
TURKEY	[Other]	1-Jan	31-Dec	82
TURKEY	Adana-Incirlik	1-Jan	31-Dec	90
TURKEY	Ankara	1-Jan	31-Dec	146
TURKEY	Antalya	1-Jan	31-Dec	94
TURKEY	Aydin	1-Jan	31-Dec	104
TURKEY	Bursa	1-Jan	31-Dec	102
TURKEY	Elmadag	1-Jan	31-Dec	146
TURKEY	Istanbul	1-Jan	31-Dec	115
TURKEY	Izmir-Cigli	1-Jan	31-Dec	100
TURKEY	Manzarali	1-Jan	31-Dec	146
TURKEY	Nevsehir	1-Jan	31-Dec	93
TURKEY	Yamanlar	1-Jan	31-Dec	100
TURKMENISTAN	[Other]	1-Jan	31-Dec	59
TURKMENISTAN	Ashgabat	1-Jan	31-Dec	59
TURKS AND CAICOS ISLANDS	Turks and Caicos Islands	1-Jan	31-Dec	90
TUVALU	Tuvalu	1-Jan	31-Dec	38
UGANDA	[Other]	1-Jan	31-Dec	54
UGANDA	Entebbe	1-Jan	31-Dec	68

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
UGANDA	Kampala	1-Jan	31-Dec	103
UKRAINE	[Other]	1-Jan	31-Dec	97
UKRAINE	Kharkiv	1-Jan	31-Dec	95
UKRAINE	Kyiv	1-Jan	31-Dec	119
UNITED ARAB EMIRATES	[Other]	1-Jan	31-Dec	137
UNITED ARAB EMIRATES	Abu Dhabi	1-Jan	31-Dec	137
UNITED ARAB EMIRATES	Dubai	1-Jun	31-Aug	135
UNITED ARAB EMIRATES	Dubai	1-Sep	31-May	143
UNITED KINGDOM	[Other]	1-Jan	31-Dec	107
UNITED KINGDOM	Belfast	1-Jan	31-Dec	145
UNITED KINGDOM	Birmingham	1-Jan	31-Dec	101
UNITED KINGDOM	Bristol	1-Jan	31-Dec	130
UNITED KINGDOM	Cardiff, Wales	1-Jan	31-Dec	117
UNITED KINGDOM	Caversham	1-Jan	31-Dec	105
UNITED KINGDOM	Crawley	1-Jan	31-Dec	164
UNITED KINGDOM	Edinburgh	1-Jan	31-Dec	127
UNITED KINGDOM	Gatwick	1-Jan	31-Dec	172
UNITED KINGDOM	Glasgow	1-Jan	31-Dec	122
UNITED KINGDOM	Harrogate	1-Jan	31-Dec	96
UNITED KINGDOM	High Wycombe	1-Jan	31-Dec	129
UNITED KINGDOM	Horley	1-Jan	31-Dec	172
UNITED KINGDOM	Liverpool	1-Jan	31-Dec	120
UNITED KINGDOM	London	1-Jan	31-Dec	164
UNITED KINGDOM	Manchester	1-Jan	31-Dec	134
UNITED KINGDOM	Menwith Hill	1-Jan	31-Dec	96
UNITED KINGDOM	Oxford	1-Jan	31-Dec	108
UNITED KINGDOM	Portsmouth	1-Jan	31-Dec	107
UNITED KINGDOM	Reading	1-Jan	31-Dec	105
URUGUAY	[Other]	1-Jan	31-Dec	67
URUGUAY	Montevideo	1-Jan	31-Dec	71
URUGUAY	Punta del Este	16-Mar	14-Dec	122
URUGUAY	Punta del Este	15-Dec	15-Mar	128
UZBEKISTAN	[Other]	1-Jan	31-Dec	27
UZBEKISTAN	Tashkent	1-Jan	31-Dec	56
VANUATU	[Other]	1-Jan	31-Dec	13
VANUATU	Port Vila	1-Jan	31-Dec	117
VANUATU	Santos	1-Jan	31-Dec	47
VANUATU	Tanna Island	1-Jan	31-Dec	47
VENEZUELA	[Other]	1-Jan	31-Dec	56
VENEZUELA	Barquisimeto	1-Jan	31-Dec	83
VENEZUELA	Caracas	1-Jan	31-Dec	103
VENEZUELA	Maracaibo	1-Jan	31-Dec	86
VENEZUELA	Porlamar	1-Jan	31-Dec	84
VENEZUELA	Puerto La Cruz	1-Jan	31-Dec	80
VENEZUELA	Puerto Ordaz	1-Jan	31-Dec	87
VENEZUELA	Punto Fijo	1-Jan	31-Dec	63
VENEZUELA	Valencia	1-Jan	31-Dec	80
VIETNAM	[Other]	1-Jan	31-Dec	85

APPENDIX C Foreign Per Diem Rates - Effective January 1, 2009

Country	Location	Season Start Date	Season End Date	M&IE Rate
VIETNAM	Dalat	1-Jan	31-Dec	90
VIETNAM	Danang	1-Jan	31-Dec	91
VIETNAM	Hanoi	1-Jan	31-Dec	98
VIETNAM	Ho Chi Minh City	1-Jan	31-Dec	86
WALLIS AND FUTUNA	Wallis and Futuna	1-Jan	31-Dec	64
YEMEN	[Other]	1-Jan	31-Dec	65
YEMEN	Aden	1-Jan	31-Dec	58
YEMEN	Sanaa	1-Jan	31-Dec	79
ZAMBIA	[Other]	1-Jan	31-Dec	42
ZAMBIA	Chingola	1-Jan	31-Dec	101
ZAMBIA	Kitwe	1-Jan	31-Dec	73
ZAMBIA	Livingstone	1-Jan	31-Dec	125
ZAMBIA	Lower Zambezi	1-Jul	1-Nov	74
ZAMBIA	Lower Zambezi	2-Nov	30-Jun	70
ZAMBIA	Lusaka	1-Jan	31-Dec	103
ZAMBIA	Mfuwe	1-Jul	1-Nov	56
ZAMBIA	Mfuwe	2-Nov	30-Jun	52
ZAMBIA	Ndola	1-Jan	31-Dec	80
ZAMBIA	Siavonga	1-Jan	31-Dec	24
ZIMBABWE	[Other]	1-Jan	31-Dec	80
ZIMBABWE	Bulawayo	1-Jan	31-Dec	90
ZIMBABWE	Harare	1-Jan	31-Dec	142
ZIMBABWE	Victoria Falls	1-Jan	31-Dec	138

**Appendix D Allocation of Foreign Per Diem Rates
Effective January 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$1	0	0	0	1
\$2	0	0	1	1
\$3	0	1	1	1
\$4	1	1	1	1
\$5	1	1	2	1
\$6	1	2	2	1
\$7	1	2	3	1
\$8	1	2	3	2
\$9	1	2	4	2
\$10	2	2	4	2
\$11	2	3	4	2
\$12	2	3	5	2
\$13	2	3	5	3
\$14	2	4	5	3
\$15	2	4	6	3
\$16	2	4	7	3
\$17	3	4	7	3
\$18	3	5	7	3
\$19	3	5	8	3
\$20	3	5	8	4
\$21	3	5	9	4
\$22	3	6	9	4
\$23	3	6	9	5
\$24	4	6	9	5
\$25	4	6	10	5
\$26	4	7	11	5
\$27	4	7	11	5
\$28	4	7	11	6
\$29	4	7	12	6
\$30	5	7	12	6
\$31	5	8	12	6
\$32	5	8	13	6
\$33	5	8	13	7
\$34	5	9	13	7
\$35	5	9	14	7
\$36	5	9	15	7
\$37	6	9	15	7
\$38	6	10	15	7
\$39	6	10	16	7
\$40	6	10	16	8
\$41	6	10	17	8
\$42	6	11	17	8
\$43	6	11	17	9
\$44	7	11	17	9
\$45	7	11	18	9
\$46	7	12	18	9
\$47	7	12	19	9

**Appendix D Allocation of Foreign Per Diem Rates
Effective January 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$48	7	12	19	10
\$49	7	12	20	10
\$50	8	12	20	10
\$51	8	13	20	10
\$52	8	13	21	10
\$53	8	13	21	11
\$54	8	14	21	11
\$55	8	14	22	11
\$56	8	14	23	11
\$57	9	14	23	11
\$58	9	15	23	11
\$59	9	15	24	11
\$60	9	15	24	12
\$61	9	15	25	12
\$62	9	16	25	12
\$63	9	16	25	13
\$64	10	16	25	13
\$65	10	16	26	13
\$66	10	17	26	13
\$67	10	17	27	13
\$68	10	17	27	14
\$69	10	17	28	14
\$70	11	17	28	14
\$71	11	18	28	14
\$72	11	18	29	14
\$73	11	18	29	15
\$74	11	19	29	15
\$75	11	19	30	15
\$76	11	19	31	15
\$77	12	19	31	15
\$78	12	20	31	15
\$79	12	20	32	15
\$80	12	20	32	16
\$81	12	20	33	16
\$82	12	21	33	16
\$83	12	21	33	17
\$84	13	21	33	17
\$85	13	21	34	17
\$86	13	22	34	17
\$87	13	22	35	17
\$88	13	22	35	18
\$89	13	22	36	18
\$90	14	22	36	18
\$91	14	23	36	18
\$92	14	23	37	18
\$93	14	23	37	19
\$94	14	24	37	19

**Appendix D Allocation of Foreign Per Diem Rates
Effective January 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$95	14	24	38	19
\$96	14	24	39	19
\$97	15	24	39	19
\$98	15	25	39	19
\$99	15	25	40	19
\$100	15	25	40	20
\$101	15	25	41	20
\$102	15	26	41	20
\$103	15	26	41	21
\$104	16	26	41	21
\$105	16	26	42	21
\$106	16	27	42	21
\$107	16	27	43	21
\$108	16	27	43	22
\$109	16	27	44	22
\$110	17	27	44	22
\$111	17	28	44	22
\$112	17	28	45	22
\$113	17	28	45	23
\$114	17	29	45	23
\$115	17	29	46	23
\$116	17	29	47	23
\$117	18	29	47	23
\$118	18	30	47	23
\$119	18	30	48	23
\$120	18	30	48	24
\$121	18	30	49	24
\$122	18	31	49	24
\$123	18	31	49	25
\$124	19	31	49	25
\$125	19	31	50	25
\$126	19	32	50	25
\$127	19	32	51	25
\$128	19	32	51	26
\$129	19	32	52	26
\$130	20	32	52	26
\$131	20	33	52	26
\$132	20	33	53	26
\$133	20	33	53	27
\$134	20	34	53	27
\$135	20	34	54	27
\$136	20	34	55	27
\$137	21	34	55	27
\$138	21	35	55	27
\$139	21	35	56	27
\$140	21	35	56	28
\$141	21	35	57	28

**Appendix D Allocation of Foreign Per Diem Rates
Effective January 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$142	21	36	57	28
\$143	21	36	57	29
\$144	22	36	57	29
\$145	22	36	58	29
\$146	22	37	58	29
\$147	22	37	59	29
\$148	22	37	59	30
\$149	22	37	60	30
\$150	23	37	60	30
\$151	23	38	60	30
\$152	23	38	61	30
\$153	23	38	61	31
\$154	23	39	61	31
\$155	23	39	62	31
\$156	23	39	63	31
\$157	24	39	63	31
\$158	24	40	63	31
\$159	24	40	64	31
\$160	24	40	64	32
\$161	24	40	65	32
\$162	24	41	65	32
\$163	24	41	65	33
\$164	25	41	65	33
\$165	25	41	66	33
\$166	25	42	66	33
\$167	25	42	67	33
\$168	25	42	67	34
\$169	25	42	68	34
\$170	26	42	68	34
\$171	26	43	68	34
\$172	26	43	69	34
\$173	26	43	69	35
\$174	26	44	69	35
\$175	26	44	70	35
\$176	26	44	71	35
\$177	27	44	71	35
\$178	27	45	71	35
\$179	27	45	72	35
\$180	27	45	72	36
\$181	27	45	73	36
\$182	27	46	73	36
\$183	27	46	73	37
\$184	28	46	73	37
\$185	28	46	74	37
\$186	28	47	74	37
\$187	28	47	75	37
\$188	28	47	75	38

**Appendix D Allocation of Foreign Per Diem Rates
Effective January 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$189	28	47	76	38
\$190	29	47	76	38
\$191	29	48	76	38
\$192	29	48	77	38
\$193	29	48	77	39
\$194	29	49	77	39
\$195	29	49	78	39
\$196	29	49	79	39
\$197	30	49	79	39
\$198	30	50	79	39
\$199	30	50	80	39
\$200	30	50	80	40
\$201	30	50	81	40
\$202	30	51	81	40
\$203	30	51	81	41
\$204	31	51	81	41
\$205	31	51	82	41
\$206	31	52	82	42
\$207	31	52	83	41
\$208	31	52	83	42
\$209	31	52	84	42
\$210	32	52	84	42
\$211	32	53	84	42
\$212	32	53	85	42
\$213	32	53	85	43
\$214	32	54	85	43
\$215	32	54	86	43
\$216	32	54	87	43
\$217	33	54	87	43
\$218	33	55	87	43
\$219	33	55	88	43
\$220	33	55	88	44
\$221	33	55	89	44
\$222	33	56	89	44
\$223	33	56	89	45
\$224	34	56	89	45
\$225	34	56	90	45
\$226	34	57	90	45
\$227	34	57	91	45
\$228	34	57	91	46
\$229	34	57	92	46
\$230	35	57	92	46
\$231	35	58	92	46
\$232	35	58	93	46
\$233	35	58	93	47
\$234	35	59	93	47
\$235	35	59	94	47

**Appendix D Allocation of Foreign Per Diem Rates
Effective January 1, 2009**

M &IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$236	35	59	95	47
\$237	36	59	95	47
\$238	36	60	95	47
\$239	36	60	96	47
\$240	36	60	96	48
\$241	36	60	97	48
\$242	36	61	97	48
\$243	36	61	97	49
\$244	37	61	97	49
\$245	37	61	98	49
\$246	37	62	98	49
\$247	37	62	99	49
\$248	37	62	99	50
\$249	37	62	100	50
\$250	38	62	100	50
\$251	38	63	100	50
\$252	38	63	101	50
\$253	38	63	101	51
\$254	38	64	101	51
\$255	38	64	102	51
\$256	38	64	103	51
\$257	39	64	103	51
\$258	39	65	103	51
\$259	39	65	104	51
\$260	39	65	104	52
\$261	39	65	105	52
\$262	39	66	105	52
\$263	39	66	105	53
\$264	40	66	105	53
\$265	40	66	106	53

For M &I rates greater than \$265, allocate 15%, 25% and 40% of the total to breakfast, lunch and dinner, respectively. The remainder is the incidental expense allowance.