

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	210.205	1 of 3	July 5, 2024
Subject TRAVEL IN-STATE – MEAL PER DIEM AND LODGING SUBSISTENCE ALLOWANCE			

1. The phrase "Subsistence Allowance" used herein shall be construed to include all charges, including applicable taxes, for lodging (single rate only).
2. Officers and Employees traveling on behalf of the State with an overnight stay shall be allowed lodging expense and provided a meal per diem reimbursement when required to travel outside of their official domicile and/or outside of their place of residence when different from official domicile. They are reimbursed within the limits established as follows:
 - a. Lodging. Beginning January 1, 2022, per Iowa Code [§ 80.45A](#), prior to expending or committing public funds for a purpose described below, a public employer or a public employee shall confirm a lodging provider's current certification status on the internet site found at www.stophtiowa.org.
 - (1) To procure lodging that is owned, operated, or owned and operated by the lodging provider.
 - (2) To procure space or services for a conference, meeting, or banquet located at a site where lodging is available that is owned, operated, or owned and operated by the lodging provider.
 - (3) To host a conference, meeting, or banquet at a site where lodging is available that is owned, operated, or owned and operated by the lodging provider.

Employees shall provide a screen shot of the search for the lodging provider showing it as a certified location with the request for reimbursement.

The Department of Administrative Services shall establish reasonable maximum lodging reimbursements through the authority of Section 11-41.6(2) of the Administrative Code of Iowa. The allowance for lodging shall not exceed a maximum of \$80.00 (plus applicable taxes) per day. Any separate charges made by a lodging facility for work related services such as internet, television, phone, and other similar items are reimbursable and not considered as part of the basic room charge when considering reasonable maximum lodging rates as outlined. The "reasonable maximum lodging" rate applies to the entire state.

- (1) **ACTUAL RECEIPTS** for lodging must be submitted in order to receive reimbursement. Lodging receipts consist of the itemized billing obtained from the hotel/motel or any overnight lodging facility and contain such information as dates, room number, number of guests, name of guest, name and location of facility, and additional pertinent information which may be used to verify other sections of the travel payment. A lodging facility "statement" is not considered an invoice and is not acceptable. Cash register tapes are not acceptable, as they do not contain the required information.

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- (a) Express/Rapid Check-Out receipts must be itemized as stated in (1). The receipt may not necessarily show a zero balance, but must show the method of payment provided (e.g. MC/Visa, cash, etc.).
- (2) Expense for lodging begins on the day the individual checks into the facility.
- (3) Employees are to seek lodging facilities within rates described above. Prior approval by the Department Head or Designee is required in order to exceed the maximum lodging reimbursement rate EXCEPT in the following instances:
 - (a) There is only one lodging facility in the city.
 - (b) When an individual is staying at a facility where the conference is being held and the conference rate is higher than the allowed reimbursable state lodging rate.
 - (c) Individual is staying in town where there is a major event that limits available rooms in that city (i.e. state or county fairs, state tournaments, festivals, etc.).

In these three instances, to be considered for reimbursement over the defined maximum allowed, a reasonable explanation for the additional lodging reimbursement must be attached to the Expense Report.

All other requests for lodging reimbursement above the defined maximum must have the prior approval of the Department Head or Designee. See Procedure 240.150.

When seeking overnight lodging, request a "State," "Government," "Commercial," or "Conference" rate as many facilities offer these "special" rates which a state employee should obtain. If a special rate is not entered on the Expense Report and the reason is not noted, the Expense Report must be reduced to the appropriate special rate. However, if a facility's special rate is in excess of the State's rate, this is not sufficient justification to satisfy payment.
- (4) When employees room together, the cost of the room shall be split between the two employees equally. If only one receipt is provided, a scanned copy or picture of the receipt is also attached to the other employee's Expense Report, and the two Expense Reports must be adequately cross-referenced and submitted together. If two separate receipts are issued, no cross-referencing is necessary.
- (5) When an employee works at one location for a week or more, the weekly or monthly rate of the facility shall be reported.
- b. Meals. Meal per diem reimbursement up to a maximum of \$37.00 per day may be reimbursed for meals and tips, as outlined below. See Procedure 280.201 on including time departed and time returned.

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Maximum Reimbursable Meal Rates:

(a)	Breakfast	8.00
(b)	Lunch	10.00
(c)	<u>Dinner</u>	<u>19.00</u>
	TOTAL	\$37.00

- (1) If there is no overnight lodging, meal per diem reimbursement equivalent up to 75% of the daily meal per diem rate shall be allowed. See Procedure 210.103.
 - (2) If there is overnight lodging, meal per diem reimbursement equivalent up to 75% of the daily meal per diem rate shall be allowed for the first and last day of travel, plus the full meal per diem rate for each full day occurring between the first and last day of travel.
 - (3) The following Elected State Officials shall not be subject to dollar limitations for meals or lodging: Governor, Lt. Governor, Auditor of State, Secretary of Agriculture, State Treasurer, Secretary of State, Attorney General, and State Legislators.
 - (4) Alcoholic beverages are NOT an allowable expense or use of public monies.
 - (5) When a meal is not purchased by the individual, but is a part of the registration fee or purchased by another individual, etc., this shall be noted on the Expense Report. When this occurs, the maximum meal per diem reimbursement rate for the day becomes the allowable total of the other meals actually purchased by the employee on that particular day. See Procedure 280.201. Employees shall not pay for meals of other employees. See Procedure 210.110.
3. Employees covered by a collective bargaining agreement that conflicts with or modifies this procedure must comply with the terms of the collective bargaining agreement.