

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	210.405	1 of 2	July 5, 2024
Subject INTERNATIONAL – MEAL PER DIEM, LODGING SUBSISTENCE ALLOWANCE AND MISCELLANEOUS EXPENSES			

ALL International Travel must be pre-audited by DAS-SAE per the MOU of Procedure 201.000.

1. **Lodging** is not limited outside the State of Iowa, but the incurred expenses are to be reasonable and within the amount of the approved Travel Department Authorization (TDA) document approved by the Department Head.
 - a. Actual receipts must accompany the travel payment (TP) document to receive reimbursement. A credit card receipt is not allowed as an actual lodging facility receipt. The lodging receipt must be itemized and contain such information as the date(s) of the stay, room number, number of occupants, name of lodging facility, name of guest, location of lodging facility, charge per night, and additional pertinent information which may be used to verify other sections of the TP.
 - b. Reimbursement for lodging facility expense is limited to the night preceding and/or the night of the ending date of the event.
 - c. Reimbursement for lodging before and after a meeting as outlined above are generally adequate for traveling to or returning from any location in the world. However, when scheduling problems necessitate additional lodging away from the domicile, these exceptions must be noted on the TP. No out-of-country expenses will be reimbursed if incurred on dates not authorized on the approved TDA.
 - d. In certain instances, it is less expensive to travel earlier or return later than required for attending the event. In these situations, reimbursement of expenses are allowable up to the lesser of actual, or the cost to the State, had the individual left when necessary to attend the event. A cost comparison must accompany the TP when submitted for reimbursement.
 - e. When individuals room together, the cost of the room must be split equally. If only one receipt is provided, the actual receipt is attached to one TP, a copy of the receipt is attached to the other individual's TP, and the TP documents must be adequately cross-referenced and submitted together. If separate, actual receipts are issued to each individual, no cross-referencing is necessary.
 - f. When an individual works at one location for a week or more, the weekly or monthly rate of the lodging facility, if available, must be reported.
 - g. The following State Elected Officials are not required to furnish receipts: Legislators, Governor, Lt. Governor, State Treasurer, Attorney General, Secretary of State, Secretary of Agriculture, and the State Auditor.

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2. **Meals**

- a. Meal Per Diem rates for International Travel are calculated at a higher rate than travel within the United States. Contact DAS-SAE at (515) 281-6224 for the meal per diem rates of international destinations.
 - b. Individuals are not eligible for meal per diem reimbursement if the meals are provided by an outside source such as a conference or for personal reasons. The meal per diem reimbursable rate for that day is reduced by an amount calculated by averaging the expenses for that meal during the stay in that city. "Reasonable" expenses will be allowed, and DAS-SAE-Daily Processing will review these expenses.
 - c. Meal receipts are required for currency conversion purposes.
 - d. Employees covered by a collective bargaining agreement that conflicts with or modifies this procedure must comply with the terms of the collective bargaining agreement.
3. **Laundry expenses** are allowed on international trips exceeding five (5) working days. Working days may include Saturday and Sunday. The maximum reimbursable laundry expense per day will be 5% of the daily meal per diem reimbursement rate. Contact DAS-SAE at (515) 281-6224 for the total allowable reimbursable meal rate for that city.
4. **Conversion to U.S. Dollars.** When traveling outside the United States and expenses are incurred in foreign currencies, all expenses must be converted to U.S. dollars. When preparing the TP, enter the actual cost of meals and lodging in the foreign currency column and the reimbursable column shall reflect the converted U.S. dollar amount. The exchange receipt shall be attached to the TP. The acceptable forms of verification are: exchange receipt from a bank, the lodging facility or airport currency exchange counter, website based conversion rates such as Oanda.com, or American Express and/or other credit card statements. Verification must include the following: title of source of exchange, name of country, type of currency, date of exchange, and rate used. A handwritten notation by the individual is not sufficient documentation. Departments may contact DAS-SAE at (515) 281-6224 for assistance with foreign travel payments.
5. **Travel Department Authorization (TDA).** See Procedure 210.315 for instructions to request and receive travel approval.
6. **Expenditure Object Codes.** Expenditure object codes 2160 through 2170 must be used to charge expenditures for International Travel.