

Department of Administrative Services - State Accounting Enterprise

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PRE-AUDIT	210.305	1 of 3	July 5, 2024 Revised June 18, 2024
Subject TRAVEL OUT-OF-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 rates only).
2. Officers, Employees, Board and Commission members and other individuals traveling on behalf of the State shall be allowed lodging and provided a meal per diem reimbursement when required to travel outside of the state with the appropriate approvals. They are reimbursed within the limits established as follows:
 - a. **Lodging.** Lodging is not limited outside the state, but the incurred expenditures are to be reasonable and within the amount of travel approved on the Travel Department Authorization (TDA) document. See Procedure 210.330.
 - (1) Actual receipts for lodging must accompany the Travel Payment (TP) document in order to receive reimbursement. A credit card slip is not allowable as an actual lodging 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 guest, name and location of lodging facility, charge per night and additional pertinent information which may be used to verify other sections of the TP.
 - (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) Reimbursement for lodging expense is limited to the night preceding and the night of the ending date of the conference or meeting.
 - (3) When employees room together, the cost of the room shall be split between the two employees equally. If only one receipt is provided, the actual receipt is attached to one travel payment, a copy of the receipt is attached to the other employee's travel payment, and the two TP documents must be adequately cross-referenced and submitted together. If two separate receipts are issued, no cross-referencing is necessary.
 - (4) When an employee works at one location for a week or more, the weekly or monthly rate of the facility shall be reported.
 - (5) The following Elected State Officials are not required to furnish lodging receipts: Governor, Lt. Governor, Auditor of State, Secretary of Agriculture, State Treasurer, Secretary of State, Attorney General, and State Legislators.

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(6) When seeking overnight lodging, request a "State," "Government," "Commercial," or "Conference" rate as many facilities offer these "special" rates which a state employee can and should obtain.

- b. **Meals.** DAS-SAE has established reasonable maximum meal reimbursements through the authority of Section 11-41.6(2) of the Iowa Administrative Code. The maximum meal per diem reimbursement shall not exceed the following limitations, which are detailed into four (4) levels. See Procedure 210.306 for the website containing cities and U.S. Territories which correspond to each level.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Level 4</u>
Breakfast	\$ 8.00	\$ 8.00	\$10.00	\$12.00
Lunch	10.00	11.00	12.00	15.00
Dinner	19.00	25.00	29.00	38.00
	\$37.00	\$44.00	\$51.00	\$65.00

- (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) Employees are not eligible for reimbursement of a meal if provided by an outside source.

EXAMPLE: Meals provided in the conference registration or purchased by other outside sources.

When the individual is not eligible for a meal, it must be noted on the TP. When this occurs, the maximum for the day becomes the allowable total of the other eligible meals on that particular day. See Procedure 280.201.

EXAMPLE: An employee is attending a two-day conference in Miami, FL (Level 4). On the first day of the conference, lunch and dinner are provided as part of the registration fee. The employee is eligible for reimbursement of breakfast only. Therefore he/she is eligible for the maximum allowed, which is \$12.00.

- (4) Alcoholic beverages are NOT an allowable expense or use of public monies.

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- (5) When traveling out-of-state and there is no overnight lodging, the meals are taxable and must be coded to object code 2119. See Procedure 210.109 for the definition of travel status.
 - (6) Exceptions to the above limitations may be requested in writing. Requests should be directed to the DAS-SAE-Daily Processing, 3rd FL, Hoover Building.
 - (7) The following Elected State Officials shall not be subject to dollar limitations for meals: Governor, Lt. Governor, Auditor of State, Secretary of Agriculture, State Treasurer, Secretary of State, Attorney General, and State Legislators.
3. Reimbursement for lodging and meals preceding and following a meeting, as outlined above, generally are adequate for going to or returning from any point in the continental United States. However, when scheduling problems necessitate additional meals or lodging away from the domicile, these exceptions must be noted on the TP.
 4. In certain instances, it may be less expensive to leave earlier or return later than what is required to attend the conference, meeting, etc. In these situations, reimbursement of expenses is allowable up to the lesser of actual or the cost to the State had the individual left when necessary to attend the conference, meeting, etc. A cost comparison must accompany the TP when submitted for reimbursement.
 5. When traveling within 50 miles of the border of Iowa, in-state meal per diem and lodging subsistence rates apply. See Procedure 210.330.
 6. Employees covered by a collective bargaining agreement that conflicts with or modifies this procedure must comply with the terms of the collective bargaining agreement.