

## Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	210.103	1 of 1	July 5, 2024 Revised June 18, 2024
<b>Subject</b> TRAVEL – GENERAL – MEAL PER DIEM REIMBURSEMENT			

1. Meal Per Diem Reimbursement is allowable for Officers, Employees, Board and Commission members and other individuals traveling on behalf of the State. A meal is defined as food and drink consumed at one sitting.
2. Meal Per Diem Reimbursement incurred within the claimant's domicile are not allowable, except when authorized by the Department Head or designee.
3. Reimbursement of tips and applicable taxes (incidentals) are included in the allowable meal per diem rate. Incidental expenses are described by the Federal Travel Regulation as fees and tips given to porters, baggage carriers, hotel staff and staff on ships.
4. Meal per diem reimbursement equivalent to 75% of the daily meal per diem rate shall be allowed only in conjunction with an overnight stay, except:
  - a) When a meal is provided and is an integral part of a meeting, conference, retreat, or special event, and prior approval is obtained from the Department Head.
  - b) When approved by the Department Head for any such meal reimbursements.
5. "Integral" is defined as a basic, indispensable or necessary element of the meeting. The employee is required to remain through the meal time(s) because the employee's presence is essential to the continuation of the meeting while business is conducted. The following examples are for illustrative purposes only and meant to provide general guidelines.

Examples of a meal which is an integral part of a meeting, conference, retreat or special event:

**Example A:** A board meeting is scheduled from 10:00 am - 3:00 pm. Because of the limited time, lunch is delivered to the meeting and consumed as the meeting continues.

**Example B:** An employee is required to remain onsite at a training, conference, or special event, which results in meals being provided to the employee onsite.

An example of a meal which is not an integral part of a meeting, conference, retreat or special event:

**Example A:** A meeting is scheduled from 10:00 am - 3:00 pm. Because the attendees are dismissed for a noon meal, and are not required to remain present at the meeting, the meal is not an integral part of the meeting.

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.