

## Department of Administrative Services - State Accounting Enterprise

| Section                                           | Procedure Number | Page Number | Effective Date                      |
|---------------------------------------------------|------------------|-------------|-------------------------------------|
| PRE-AUDIT                                         | 210.115          | 1 of 1      | March 1, 2019<br>Revised 07/22/2026 |
| <b>Subject</b> TRAVEL<br>GENERAL – DIRECT BILLING |                  |             |                                     |

1. Iowa Administrative Code 41.2(1) (8A) states, "All employees shall provide themselves with sufficient funds for all current expenses." Use of Travel Cards are encouraged to assist employees with the expenses
2. Direct billing may be used in limited instances.

**a. Expenses Eligible for Direct Billing to the State:**

- (1) Meals, when associated with seminars, conferences, and workshops sponsored by a State Department. The name and Employee/Customer Vendor Code of each state employee, also including all other individuals submitting separate Travel Payment (TP) documents, must be included with each TP.
- (2) Catered meals for board, commission, and advisory council members. Prior approval is required by the employing Department Head or Designee when in excess of the allowable meal rates. See Procedure 240.150. The name and Employee/Customer Vendor Code of each state employee, including all other individuals submitting separate TPs, must be included with the payment.
- (3) Gratuity is allowable when direct billed. The gratuity rate shall be kept to a reasonable amount and shall be established prior to services being provided.
- (4) In-State Registration Fees. Registration fees may be direct billed, paid with the travel card without meals, or paid by the individual.
- (5) Payment to a third party for moving expenses. Prior approval to direct bill is not required and must be paid on a TP.

**b. Expenses Not Eligible for Direct Billing to the State:**

- (1) Lodging. Lodging for employees, board, commission, and advisory members.
- (2) Transportation. Employee airfare and/or other methods of transportation.
- (3) Out-of-State Registration Fees. All out-of-state registration fees.

NOTE: The above items are allowable expenses through the State's Travel Card policy

3. When all individuals involved in the direct billing are employed by one state department, and individual TPs will be submitted in addition to the direct billing, the TPs must be adequately cross-referenced.
4. When a department sponsors a conference and direct bills the meals, the sponsoring department will provide a breakout of its employees on the TP, and prior to the conference will ensure conference information is provided, including the conference ID number, to DAS-SAE for posting on the SAE website: State Sponsored Conferences.  
Other departments attending the conference are responsible for providing the breakout of its participating employees and the exception for taxable meals. All TPs must be adequately cross-referenced.