

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	210.205	1 of 4	August 1, 2021 Revised 1/1/22
Subject TRAVEL IN-STATE – SUBSISTENCE ALLOWANCE			

1. The phrase "Subsistence Allowance" used herein shall be construed to include all charges, including applicable taxes, for meals and lodging (single rate only).
2. Officers and Employees traveling on behalf of the State with an overnight stay shall be allowed lodging and meal expense 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, 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.stophiowa.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.

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Meals. Actual expenses up to a maximum of \$37.00 per day may be reimbursed for meals, as outlined below. See Procedure 280.201 on including time departed and time returned.

Maximum Reimbursable Meal Rates:

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

- (1) Individuals traveling on state business who are required to depart **prior** to 6:00 a.m. and return **after** 7:00 p.m. to their official domicile may be reimbursed actual expenses up to the allowable maximum per day for three meals.
- (2) Individuals traveling on state business who are required to depart **prior** to 6:00 a.m. and return **prior** to lunch may be reimbursed actual expense up to the allowable maximum per day for breakfast.
- (3) Individuals traveling on state business who are required to depart **prior** to 6:00 a.m. and return after lunch, but **prior** to 7:00 p.m. may be reimbursed actual expenses up to the maximum per day for breakfast and lunch.
- (4) Individuals traveling on state business who are required to depart **after** 6:00 a.m. and return **prior** to 7:00 p.m. may be reimbursed actual expenses up to the allowable maximum per day for lunch.
- (5) Individuals traveling on state business who are required to depart **after** 6:00 a.m., but prior to lunch, and are required to return **after** 7:00 p.m. may be reimbursed actual expenses up to the allowable maximum per day for lunch and dinner.
- (6) Individuals traveling on state business who depart **after** lunch and return **after** 7:00 p.m. may be reimbursed actual expenses up to the allowable maximum per day for dinner.
- (7) The actual amount spent for the meal(s) is to be reported on the individual's Expense Report for reimbursement, even though the amount allowed will be the lesser of actual or maximum.
- (8) When reporting more than one daily meal, the actual expense may be distributed between those meals, and the amount allowed will be the lesser of actual or maximum applicable to the combined cost of the meals.

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- (9) Receipts for meals are required per [Executive Order No. 13](#). See Procedure 210.102.
- (10) 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.
- (11) Alcoholic beverages are NOT an allowable expense or use of public monies.
- (12) Charges for room service are an allowable reimbursable expense if the total of meals, including the room service charge, is within the maximum allowable limits.
- (13) 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 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.
- (14) A tip of no more than 15% per meal, before tax, is allowable up to the maximum amount for reimbursement.
- EXAMPLE:** Individual is eligible only for lunch reimbursement. The cost of the meal is \$14.73 before tax, plus .88¢/tax. The individual left a tip of \$2.21. Maximum allowed is \$10.00 - the current allowable rate for reimbursement for lunch.
- EXAMPLE:** Individual is eligible only for lunch reimbursement. The cost of the meal is \$8.00 before tax, plus .56¢/tax. The individual left a tip of \$1.20. The individual may claim reimbursement of \$9.76, which is the lesser for the maximum allowed and the actual spent.
- (15) Meals included on lodging receipts are matched to the Expense Report.