

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	October 1, 2009

Meals and Incidental Travel Expenses (M&IE)

Introduction

Generally, meals and certain incidental travel expenses are reimbursable on a per diem basis (not actual expenses) for **overnight** official business travel outside the traveler's official station. (See exceptions for business, overtime and law enforcement meals later in this topic.) **For exceptions, refer to the *Approval and Exceptions* section.**

M&IE Per Diem Allowance

Standard meal and incidental reimbursement guidelines (including all related taxes and tips) are provided in the **Lodging / M&IE Guideline Tables**. Regardless of destination, a flat **\$5** per diem amount is paid for each day of overnight travel for incidental expenses such as bellhop/waiter/taxi/limousine tips, personal telephone calls, laundry, and transportation between lodging or business and places where meals may be taken. The Incidentals amount is not prorated on a travel departure or return date. The flat **\$5** per diem is paid on all travel days.

The M&IE per diem shall be paid directly to the traveler even where it can be shown that one traveler incurred the expenses on behalf of another. The applicable M&IE per diem, or fraction thereof, is payable to the traveler without itemization of expense or receipts. Reimbursement for actual expense incurred during overnight travel for these expense categories is not permitted. Agencies may be more restrictive and pay the actual expenses up to the appropriate M&IE in place of maximum per diem.

M&IE Rate Table

The M&IE Rate Table below provides individual meal reimbursement amounts, which are breakdowns of the M&IE per diem rates shown in the **Lodging/M&IE Guideline** tables. These rates should be used to determine the maximum meal reimbursement amounts for official business meals and/or the M&IE reduction. The M&IE must be reduced for the applicable meal when meals are provided at no cost during an overnight travel period. Refer to the **Prorations and Reductions** section for additional guidance. The M&IE Rate table below reflects rounded amounts for the 75% travel days. This is intentional and intended to be more convenient for the agency and the traveler. This M&IE Rate table should be used unless a traveler needs to make an adjustment for provided meals. In the instance that an adjustment is needed, rounding is optional.

TOTAL	\$41	\$46	\$51	\$56	\$61	\$66	\$71
Breakfast	\$7	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	11	11	12	13	15	16	18
Dinner	18	23	26	29	31	34	36
Incidentals	5	5	5	5	5	5	5
75% Travel Days	\$32	\$36	\$40	\$44	\$47	\$51	\$55

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M&IE Rates

The following reimbursement policies apply.

- The M&IE per diem must correspond to the location specified for the overnight lodging.
- Direct agency billing of meal expenses incurred during overnight travel, including charging meals to direct-billed hotel rooms, is **not** permitted.

Prorations and Reductions

- On a travel departure or return day, 75% of the Meals per diem is reimbursed. For example, if the M&IE rate allows a \$46 total reimbursement, \$36.00 $[(\$46 - \$5 = \$41 \times .75) = \$30.75 + \$5 = \$35.75]$ which is rounded up to \$36] would be allowable on a travel departure or return day. For trips involving multiple travel destinations, base the reduction on the per diem in effect for where the night was spent as follows:
 - Departure Day: Where you spend the night.
 - Return Day: Where you spent the night *before* returning to home base.
- When meals are provided at no cost in conjunction with travel events, the applicable M&IE per diem reimbursement rate shall be reduced by the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowances. For example, if the M&IE rate allows a \$46 total reimbursement, and lunch was provided at no cost, the total allowable reimbursement for that day would be \$35 $(\$46 - \$11 \text{ lunch})$.
- However, when meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full Meals per diem reimbursement rate is reduced by the full amount of the appropriate meals followed by a 75% prorating of the balance. For example, if the M&IE rate allows a \$46 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$28 (rounded) $[(\$46 - \$11 \text{ lunch} = \$35 - \$5 = \$30) \times .75 = \$22.50] + \$5 = \27.50 .

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When meals are included with registration or lodging expense as part of a package, the number and type of meals (breakfast, lunch, dinner) must be recorded on the travel voucher. If a continental breakfast or reception is offered as part of the travel event and the food/timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If a meal is offered as part of a conference and the traveler has medical restrictions, the traveler should make every effort to have the conference facilitate his/her needs by the deadline specified by the conference. If the conference does not honor the request, the traveler is not required to deduct the applicable meal allowance from the per diem. However, the traveler must include a note or other documentation with the Travel Expense Reimbursement Voucher documenting this information.

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IN-STATE Lodging / M&IE Guidelines

The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **IN-STATE** traveler for reimbursement. For the cities of Alexandria, Fairfax, Falls Church, and the counties of Arlington and Fairfax, see the Washington, DC, listing in the Out-of-State table. If a location is not listed, the standard rate applies.

IN-STATE Location City – (Surrounding Areas)	Lodging Rate <u>Excludes</u> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <u>Includes</u> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD →	\$70	\$41
EXCEPTIONS ↓		
<i>Abingdon (Washington) (10/1 – 3/31)</i>	82	46
<i>Abingdon (Washington) (4/1 – 5/31)</i>	82	46
<i>Abingdon (Washington) (6/1 – 9/30)</i>	82	46
<i>Blacksburg (Montgomery)</i>	98	46
<i>Charlottesville (Albemarle & Greene County)</i>	112	56
<i>Chesapeake / Suffolk (10/1 – 5/31)</i>	87	56
<i>Chesapeake / Suffolk (6/1 – 8/31)</i>	103	56
<i>Chesapeake / Suffolk (9/1 – 9/30)</i>	87	56
<i>Chesterfield / Henrico (Chesterfield and Henrico Counties)</i>	92	51
<i>Fredericksburg (City of Fredericksburg, Spotsylvania)</i>	78	56
<i>Hampton City / Newport News</i>	80	56
<i>James City / York Co / Williamsburg (10/1 – 3/31)</i>	72	51
<i>James City / York Co / Williamsburg (4/1 – 8/31)</i>	94	51
<i>James City / York Co / Williamsburg (9/1 – 9/30)</i>	72	51
<i>Loudoun (Loudoun County)</i>	135	61
<i>Lynchburg (Campbell County)</i>	83	51
<i>Manassas (City Limits)</i>	93	46
<i>Norfolk / Portsmouth</i>	95	61
<i>Richmond (City Limits)</i>	125	66

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IN-STATE Lodging / M&IE Guidelines (continued)

IN-STATE Location City – (Surrounding Areas)	Lodging Rate <u>Excludes</u> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <u>Includes</u> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD →	\$70	\$41
EXCEPTIONS ↓		
<i>Roanoke (City Limits)</i>	<i>103</i>	<i>51</i>
<i>Stafford / Prince William (Stafford and Prince Williams Counties)</i>	<i>95</i>	<i>46</i>
<i>Virginia Beach (Virginia Beach) (10/1-5/31)</i>	<i>89</i>	<i>56</i>
<i>Virginia Beach (Virginia Beach) (6/1-8/31)</i>	<i>148</i>	<i>56</i>
<i>Virginia Beach (Virginia Beach) (9/1-9/30)</i>	<i>89</i>	<i>56</i>
<i>Wallops Island (Accomack County) (10/1-6/30)</i>	<i>87</i>	<i>56</i>
<i>Wallops Island (Accomack County) (7/1-8/31)</i>	<i>128</i>	<i>56</i>
<i>Wallops Island (Accomack County) (9/1-9/30)</i>	<i>87</i>	<i>56</i>
<i>Warrenton (Fauquier)</i>	<i>101</i>	<i>46</i>

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OUT-OF-STATE Lodging / M&IE Guidelines The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **OUT-OF-STATE** traveler for reimbursement. If a location is not listed, the standard rate applies.

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate <i>Excludes taxes and surcharges</i>	Meals and Incidental Expense (M&IE) Rate <i>Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken</i>
STANDARD →	\$88	\$46
EXCEPTIONS ↓		
<i>Austin, TX (Travis) (10/1 – 10/31)</i>	<i>121</i>	<i>71</i>
<i>Austin, TX (Travis) (11/1 – 8/31)</i>	<i>115</i>	<i>71</i>
<i>Austin, TX (Travis) (9/1 – 9/30)</i>	<i>121</i>	<i>71</i>
<i>Atlanta, GA (Fulton, Cobb, DeKalb counties)</i>	<i>140</i>	<i>56</i>
<i>Baltimore, MD (10/1 – 11/30)</i>	<i>161</i>	<i>71</i>
<i>Baltimore, MD (12/1 – 2/28)</i>	<i>135</i>	<i>71</i>
<i>Baltimore, MD (3/1 – 9/30)</i>	<i>161</i>	<i>71</i>
<i>Baltimore County, MD</i>	<i>103</i>	<i>61</i>
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (10/1 – 10/31)</i>	<i>240</i>	<i>71</i>
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (11/1 – 3/31)</i>	<i>168</i>	<i>71</i>
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (4/1 – 6/30)</i>	<i>231</i>	<i>71</i>
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (7/1 – 8/31)</i>	<i>205</i>	<i>71</i>
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (9/1 – 9/30)</i>	<i>240</i>	<i>71</i>
<i>Charleston, SC (Charleston, Berkeley, Dorchester Counties)</i>	<i>142</i>	<i>56</i>
<i>Charlotte, NC (Mecklenburg County)</i>	<i>100</i>	<i>51</i>
<i>Chicago, IL (Cook, Lake Counties) (9/1-11/30)</i>	<i>205</i>	<i>71</i>
<i>Chicago, IL (Cook, Lake Counties) (12/1-4/30)</i>	<i>158</i>	<i>71</i>
<i>Chicago, IL (Cook, Lake Counties) (5/1-6/30)</i>	<i>211</i>	<i>71</i>
<i>Chicago, IL (Cook, Lake Counties) (7/1-8/31)</i>	<i>176</i>	<i>71</i>
<i>Cincinnati, OH (Hamilton, Clermont Counties)</i>	<i>115</i>	<i>56</i>
<i>Cleveland, OH (Cuyahoga County)</i>	<i>109</i>	<i>56</i>
<i>Dallas, TX (Dallas County and City Limits) (10/1-12/31)</i>	<i>117</i>	<i>71</i>
<i>Dallas, TX (Dallas County and City Limits) (1/1-3/31)</i>	<i>122</i>	<i>71</i>
<i>Dallas, TX (Dallas County and City Limits) (4/1-9/30)</i>	<i>117</i>	<i>71</i>

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OUT-OF-STATE Lodging / M&IE Guidelines (continued)

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate <i>Excludes</i> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <i>Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken</i>
STANDARD →	\$88	\$46
EXCEPTIONS ↓		
<i>Denver / Aurora, CO (Denver, Adams, Arapahoe, and Jefferson)</i>	158	66
<i>Detroit, MI (Wayne County)</i>	104	56
<i>Floral Park/Garden City/Glen Cove/ Great Neck/ Roslyn, NY (Nassau County)</i>	161	66
<i>Houston, TX (L.B. Johnson Space Center and Fort Bend, Harris, Montgomery Counties)</i>	118	71
<i>Kansas City, MO (Cass, Clay, Jackson, Platte Counties)</i>	107	56
<i>Las Vegas, NV (Clark County) (6/1-12/31)</i>	109	71
<i>Las Vegas, NV (Clark County) (1/1 – 5/31)</i>	118	71
<i>Los Angeles, CA (Los Angeles, Orange, Ventura Counties and Edwards AFB)</i>	135	71
<i>Manhattan, NY (Boroughs of Manhattan, Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (10/1–12/31)</i>	340	71
<i>Manhattan, NY (Boroughs of Manhattan, Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond)(1/1–3/31)</i>	209	71
<i>Manhattan, NY (Boroughs of Manhattan, Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (4/1–6/30)</i>	318	71
<i>Manhattan, NY (Boroughs of Manhattan, Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (7/1–8/31)</i>	279	71
<i>Manhattan, NY (Boroughs of Manhattan, Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (9/1–9/30)</i>	340	71
<i>Miami, FL (Miami-Dade County) (10/1-12/31)</i>	128	66

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OUT-OF-STATE Lodging / M&IE Guidelines (continued)

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate <i>Excludes</i> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <i>Includes</i> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD →	\$88	\$46
EXCEPTIONS ↓		
<i>Miami, FL (Miami-Dade County) (1/1-3/31)</i>	152	66
<i>Miami, FL (Miami-Dade County) (4/1-9/30)</i>	117	66
<i>Minneapolis / St. Paul, MN (Hennepin, Ramsey Counties)</i>	137	71
<i>Nashville, TN (Davidson)</i>	119	66
<i>Newark, NJ (Essex, Bergen, Hudson, Passaic Counties)</i>	130	61
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine Parishes, St. Bernard) (10/1–6/30)</i>	133	71
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine Parishes, St. Bernard) (7/1-9/30)</i>	104	71
<i>Orlando, FL (Orange County) (10/1-12/31)</i>	108	56
<i>Orlando, FL (Orange County) (1/1-3/31)</i>	117	56
<i>Orlando, FL (Orange County) (4/1-9/30)</i>	108	56
<i>Philadelphia, PA (Philadelphia County) (10/1 – 11/30)</i>	170	66
<i>Philadelphia, PA (Philadelphia County) (12/1 – 8/31)</i>	153	66
<i>Philadelphia, PA (Philadelphia County) (9/1 – 9/30)</i>	170	66
<i>Palm Springs, CA (Riverside) (9/1 – 12/31)</i>	111	71
<i>Palm Springs, CA (Riverside) (1/1 –5/31)</i>	129	71
<i>Palm Springs, CA (Riverside) (6/1 – 8/31)</i>	90	71
<i>Phoenix/Scottsdale, AZ (Maricopa County) (10/1-12/31)</i>	120	71
<i>Phoenix/Scottsdale, AZ (Maricopa County) (1/1-5/31)</i>	140	71
<i>Phoenix/Scottsdale, AZ (Maricopa County) (6/1-8/31)</i>	89	71
<i>Phoenix/Scottsdale, AZ (Maricopa County) (9/1-9/30)</i>	120	71
<i>Pittsburgh, PA (Allegheny County)</i>	119	71
<i>San Antonio, TX (Bexar County)</i>	117	66

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OUT-OF-STATE Lodging / M&IE Guidelines (continued)

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate <i>Excludes taxes and surcharges</i>	Meals and Incidental Expense (M&IE) Rate <i>Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken</i>
STANDARD →	\$88	\$46
EXCEPTIONS ↓		
<i>San Diego, CA (San Diego County)</i>	<i>147</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (10/1-10/31)</i>	<i>192</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (11/1-8/31)</i>	<i>166</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (9/1-9/30)</i>	<i>192</i>	<i>71</i>
<i>Savannah, GA (Chatham County)</i>	<i>106</i>	<i>56</i>
<i>Seattle, WA (King County)</i>	<i>159</i>	<i>71</i>
<i>St. Louis, MO (St. Louis City and St. Louis, St. Charles Counties, Crawford, Franklin, Jefferson, Lincoln, Warren and Washington)</i>	<i>110</i>	<i>66</i>
<i>Tampa/St. Petersburg, FL (Pinellas and Hillsborough) (10/1 – 12/31)</i>	<i>101</i>	<i>51</i>
<i>Tampa/St. Petersburg, FL (Pinellas and Hillsborough) (1/1 – 3/31)</i>	<i>120</i>	<i>51</i>
<i>Tampa/St. Petersburg, FL (Pinellas and Hillsborough) (4/1 – 9/30)</i>	<i>101</i>	<i>51</i>
<i>Washington, DC (I) (9/1-10/31)</i>	<i>229</i>	<i>71</i>
<i>Washington, DC (I) (11/1-2/28)</i>	<i>207</i>	<i>71</i>
<i>Washington, DC (I) (3/1-6/30)</i>	<i>226</i>	<i>71</i>
<i>Washington, DC (I) (7/1-8/31)</i>	<i>170</i>	<i>71</i>
<i>White Plains/Tarrytown/ New Rochelle/Yonkers, NY (Westchester County)</i>	<i>164</i>	<i>71</i>

(1) Washington, DC, includes: Virginia Cities of Alexandria, Falls Church, Fairfax; Virginia counties of Arlington, Fairfax; and, Maryland counties of Montgomery and Prince George's.

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Allowed Expenses

Taxes and surcharges paid by the traveler for lodging.

Business Telephone Calls, Telegrams, and Facsimiles made for official business purposes and paid for by the traveler may be claimed on the travel reimbursement voucher. A full explanation must be stated on the reimbursement voucher accompanied by supporting documentation. Individuals using personally owned cellular telephones may be reimbursed for business calls when shown to be cost beneficial or necessary. In this case, an itemized cell phone statement must be included and attached to the voucher. In the event that free minutes are used for business calls, reimbursement is not permitted.

Tolls and parking fees are reimbursable when paid for by the traveler in the course of conducting official State business. A receipt is required for reimbursement claims where each individual claim is greater \$10. Reimbursement *must* be claimed as an “other expense” on the travel reimbursement voucher.

Funeral attendance expenses for travel outside of the official station are reimbursable for one employee selected by the Agency Head or designee to represent the agency. Lodging and M&IE are allowed if the representative is considered to be in travel status and overnight stay is required.

Disallowed Expenses

Disallowed expenses include:

- Lost or stolen articles
- Alcoholic beverages
- Damage to personal vehicles, clothing, or other items
- Services to gain entry to a locked vehicle
- Movies charged to hotel bills
- All expenses related to the personal negligence of the traveler, such as fines
- Entertainment expenses
- Towing charges, and
- Expenses for children, spouses, and companions while on travel status.

The above list is not all-inclusive. Travelers should use prudent judgment and remember that all travel expense accounts are open to the public and must be able to sustain the test of public review.

Travel Credits

Travel credits, reduced rates, or free services received from public facilities (i.e., airline, car rental agencies, motels, etc.) by individuals for whatever reason accrue to the Commonwealth. Any such credit, reduced rate, or free service must be reported to the agency fiscal office and must be deducted from the amount of travel expenses claimed.