

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

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 \$3 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 \$3 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	\$39	\$44	\$49	\$54	\$59	\$64
Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	11	12	13	15	16	18
Dinner	18	21	24	26	29	31
Incidentals	3	3	3	3	3	3
75% Travel Days	\$30	\$34	\$38	\$42	\$45	\$49

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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 \$39 total reimbursement, \$30.00 $[(\$36 \times .75) + 3]$ 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 \$39 total reimbursement, and lunch was provided at no cost, the total allowable reimbursement for that day would be \$28 (\$39 - \$11 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 \$39 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 \$21.75 $[((\$36 - \$11 \text{ lunch}) \times .75) + 3]$.

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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.

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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
EXCEPTIONS ↓ STANDARD →	\$60	\$39
<i>Charlottesville (Albemarle County)</i>	87	44
<i>Chesapeake / Suffolk (10/1 – 3/31)</i>	74	44
<i>Chesapeake / Suffolk (4/1 – 8/31)</i>	99	44
<i>Chesapeake / Suffolk (9/1 – 9/30)</i>	74	44
<i>Chesterfield / Henrico (Chesterfield and Henrico Counties)</i>	81	49
<i>Fredericksburg (Spotsylvania)</i>	63	49
<i>Hampton / Newport News (10/1 – 3/31)</i>	73	44
<i>Hampton / Newport News (4/1 – 6/30)</i>	88	44
<i>Hampton / Newport News (7/1 – 9/30)</i>	73	44
<i>Loudoun (Loudoun County)</i>	131	59
<i>Lynchburg (Campbell County)</i>	68	44
<i>Manassas (City Limits)</i>	87	39
<i>Norfolk and Portsmouth (10/1 – 10/31)</i>	94	59
<i>Norfolk and Portsmouth (11/1 – 3/31)</i>	77	59
<i>Norfolk and Portsmouth (4/1 – 9/30)</i>	94	59
<i>Richmond (City Limits)</i>	102	54
<i>Roanoke (City Limits)</i>	76	44
<i>Stafford / Prince Williams (Stafford and Prince Williams Counties)</i>	80	44
<i>Virginia Beach (Virginia Beach) (10/1-3/31)</i>	68	54
<i>Virginia Beach (Virginia Beach) (4/1-5/31)</i>	83	54
<i>Virginia Beach (Virginia Beach) (6/1-8/31)</i>	129	54
<i>Virginia Beach (Virginia Beach) (9/1-9/30)</i>	68	54

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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
<i>Wallops Island (Accomack County) (10/1-6/30)</i>	78	49
<i>Wallops Island (Accomack County) (7/1-8/31)</i>	111	49
<i>Wallops Island (Accomack County) (9/1-9/30)</i>	78	49
<i>Warrenton (Fauquier)</i>	73	44
<i>Williamsburg (James City and York Counties) (10/1-3/31)</i>	70	54
<i>Williamsburg (James City and York Counties) (4/1-8/31)</i>	89	54
<i>Williamsburg (James City and York Counties) (9/1-9/30)</i>	70	54

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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>
EXCEPTIONS ↓ STANDARD →	\$88	44
<i>Atlanta, GA (Fulton, Cobb, DeKalb Counties)</i>	124	49
<i>Baltimore, MD</i>	148	59
<i>Baltimore County, MD</i>	92	54
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (10/1 – 10/31)</i>	203	64
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (11/1 – 8/31)</i>	168	64
<i>Boston/Cambridge, MA (Suffolk, City of Cambridge) (9/1 – 9/30)</i>	203	64
<i>Charleston, SC (Charleston, Berkeley, Dorchester Counties)</i>	92	54
<i>Charlotte, NC (Mecklenburg County)</i>	78	49
<i>Chicago, IL (Cook, Lake Counties) (10/1-11/30)</i>	173	64
<i>Chicago, IL (Cook, Lake Counties) (12/1-4/30)</i>	138	64
<i>Chicago, IL (Cook, Lake Counties) (5/1-6/30)</i>	169	64
<i>Chicago, IL (Cook, Lake Counties) (7/1-8/31)</i>	141	64
<i>Chicago, IL (Cook, Lake Counties) (9/1-9/30)</i>	173	64
<i>Cincinnati, OH (Hamilton, Clermont Counties)</i>	86	54
<i>Cleveland, OH (Cuyahoga County)</i>	98	54
<i>Dallas, TX (Dallas County and City Limits) (10/1-12/31)</i>	100	59
<i>Dallas, TX (Dallas County and City Limits) (1/1-4/30)</i>	111	59
<i>Dallas, TX (Dallas County and City Limits) (5/1-9/30)</i>	100	59
<i>Denver/Aurora, CO (Adams, Arapahoe, Denver, Jefferson, Counties)</i>	127	49
<i>Detroit, MI (Wayne County)</i>	100	44
<i>Fort Worth/Arlington/ Grapevine, TX (Tarrant County and City limits of Grapevine)</i>	120	44
<i>Houston, TX (L.B. Johnson Space Center and Fort Bend, Harris, Montgomery Counties)</i>	95	59

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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
<i>Kansas City, MO (Cass, Clay, Jackson, Platte Counties)</i>	96	49
<i>Las Vegas, NV (Clark County) (10/1-4/30)</i>	114	64
<i>Las Vegas, NV (Clark County) (5/1 – 8/31)</i>	100	64
<i>Las Vegas, NV (Clark County) (9/1 –9/30)</i>	114	64
<i>Los Angeles, CA (Los Angeles, Orange, Ventura Counties and Edwards AFB)</i>	110	64
<i>Miami, FL (Miami-Dade County) (10/1-12/31)</i>	107	59
<i>Miami, FL (Miami-Dade County) (1/1–3/31)</i>	157	59
<i>Miami, FL (Miami-Dade County) (4/1 – 9/30)</i>	107	59
<i>Minneapolis / St. Paul, MN (Hennepin, Ramsey Counties)</i>	113	64
<i>Floral Park/Garden City/Glen Cove/ Great Neck/ Roslyn, NY (Nassau County)</i>	159	64
<i>Newark, NJ (Essex, Bergen, Hudson, Passaic Counties)</i>	116	49
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes) (10/1–5/31)</i>	148	59
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes) (6/1-9/30)</i>	102	59
<i>New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Staten Island and Richmond County) (10/1- 12/31)</i>	274	64
<i>New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Staten Island and Richmond County) (1/1–6/30)</i>	214	64
<i>New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Staten Island and Richmond County) (7/1 – 8/31)</i>	196	64
<i>New York City, NY (Boroughs of Manhattan, Bronx, Brooklyn, Staten Island and Richmond County) (9/1 – 9/30)</i>	274	64
<i>Queens (Queens) (10/1 – 12/31)</i>	177	59
<i>Queens (Queens) (1/1 - 4/30)</i>	152	59
<i>Queens (Queens) (5/1 – 6/30)</i>	163	59

Continued on next page

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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
<i>Queens (Queens) (7/1 – 8/31)</i>	153	59
<i>Queens (Queens) (9/1 – 9/30)</i>	177	59
<i>Orlando, FL (Orange County) (10/1-12/31)</i>	89	49
<i>Orlando, FL (Orange County) (1/1-3/31)</i>	114	49
<i>Orlando, FL (Orange County) (4/1-9/30)</i>	89	49
<i>Philadelphia, PA (Philadelphia County)</i>	138	64
<i>Phoenix/Scottsdale, AZ (Maricopa County) (10/1-12/31)</i>	103	59
<i>Phoenix/Scottsdale, AZ (Maricopa County) (1/1-3/31)</i>	141	59
<i>Phoenix/Scottsdale, AZ (Maricopa County) (4/1-5/31)</i>	109	59
<i>Phoenix/Scottsdale, AZ (Maricopa County) (6/1-8/31)</i>	74	59
<i>Phoenix/Scottsdale, AZ (Maricopa County) (9/1-9/30)</i>	103	59
<i>Pittsburgh, PA (Allegheny County)</i>	100	54
<i>San Antonio, TX (Bexar County)</i>	103	54
<i>San Diego, CA (San Diego County)</i>	131	64
<i>San Francisco, CA (San Francisco County)</i>	140	64
<i>Savannah, GA (Chatman County)</i>	95	49
<i>Seattle, WA (King County)</i>	136	64
<i>St. Louis, MO (St. Louis City and St. Louis, St. Charles Counties)</i>	103	59
<i>Washington, DC (I) (10/1-11/30)</i>	195	64
<i>Washington, DC (I) (12/1-5/31)</i>	188	64
<i>Washington, DC (I) (6/1-8/31)</i>	162	64
<i>Washington, DC (I) (9/1-9/30)</i>	195	64
<i>White Plains/Tarrytown/ New Rochelle/Yonkers, NY (Westchester County)</i>	137	59

(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.

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	December 1, 2006

Meals and Incidental Travel Expenses (M&IE), Continued

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.

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.