

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, 2011

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 tips, valet, 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

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, 2011

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 \$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) $[(\$46 - \$11 \text{ lunch} = \$35 - \$5 = \$30) \times .75 = \$22.50 + \$5 = \$27.50]$.

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	October 1, 2011

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	October 1, 2011

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
STANDARD →	\$77	\$41
EXCEPTIONS ↓		
<i>Abingdon (Washington County)</i>	88	46
<i>Blacksburg (Montgomery County)</i>	95	46
<i>Charlottesville (Albemarle & Greene Counties)</i>	115	56
<i>Chesapeake / Suffolk (10/1 – 5/31)</i>	77	56
<i>Chesapeake / Suffolk (6/1 – 8/31)</i>	86	56
<i>Chesapeake / Suffolk (9/1 – 9/30)</i>	77	56
<i>Chesterfield / Henrico Counties</i>	83	51
<i>Fredericksburg (Spotsylvania, Stafford, & Caroline Counties)</i>	88	56
<i>Loudoun County</i>	108	61
<i>Lynchburg (Campbell County)</i>	80	51
<i>Manassas (Prince William County)</i>	88	56
<i>Norfolk / Portsmouth</i>	89	61
<i>Richmond (City Limits)</i>	112	66
<i>Roanoke (City Limits)</i>	96	51
<i>Virginia Beach (10/1-5/31)</i>	89	56
<i>Virginia Beach (6/1-8/31)</i>	151	56
<i>Virginia Beach (9/1-9/30)</i>	89	56

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	October 1, 2011

Meals and Incidental Travel Expenses (M&IE), 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 →	\$77	\$41
EXCEPTIONS ↓		
<i>Wallops Island (Accomack County) (10/1-6/30)</i>	85	56
<i>Wallops Island (Accomack County) (7/1-8/31)</i>	127	56
<i>Wallops Island (Accomack County) (9/1-9/30)</i>	85	56
<i>Warrenton (Fauquier County)</i>	92	46
<i>Williamsburg (James City & York Counties) (10/1 – 10/31)</i>	77	51
<i>Williamsburg (James City & York Counties) (11/1 – 8/31)</i>	96	51
<i>Williamsburg (James City & York Counties) (9/1 – 9/30)</i>	77	51

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	October 1, 2011

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</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 ↓		
Arlington / Ft. Worth / Grapevine, TX (Tarrant County)	139	56
Austin, TX (Travis County)	108	71
Atlanta, GA (Fulton, Cobb, DeKalb Counties)	133	56
Baltimore, MD (10/1 – 11/30)	145	71
Baltimore, MD (12/1 – 2/28)	121	71
Baltimore, MD (3/1 – 9/30)	145	71
Baltimore County, MD	97	61
Boston / Cambridge, MA (Suffolk County) (10/1 – 10/31)	221	71
Boston / Cambridge, MA (Suffolk County) (11/1 – 3/31)	158	71
Boston / Cambridge, MA (Suffolk County) (4/1 – 6/30)	201	71
Boston / Cambridge, MA (Suffolk County) (7/1 – 8/31)	183	71
Boston / Cambridge, MA (Suffolk County) (9/1 – 9/30)	221	71
Charleston, SC (Charleston, Berkeley, & Dorchester Counties)	137	56
Charlotte, NC (Mecklenburg County)	97	51
Chicago, IL (Cook, Lake Counties) (10/1-11/30)	190	71
Chicago, IL (Cook, Lake Counties) (12/1-3/31)	130	71
Chicago, IL (Cook, Lake Counties) (4/1-6/30)	171	71
Chicago, IL (Cook, Lake Counties) (7/1-8/31)	155	71
Chicago, IL (Cook, Lake Counties) (9/1-9/30)	190	71
Cincinnati, OH (Hamilton, Clermont Counties)	118	56
Cleveland, OH (Cuyahoga County)	101	56
Dallas, TX (Dallas County)	113	71

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	October 1, 2011

Meals and Incidental Travel Expenses (M&IE), 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 Counties)</i>	149	66
<i>Detroit, MI (Wayne County)</i>	91	56
<i>Floral Park/Garden City/ Great Neck, NY (Nassau County)</i>	142	66
<i>Houston, TX (L.B. Johnson Space Center and Fort Bend, Harris, & Montgomery Counties)</i>	109	71
<i>Kansas City, MO (Cass, Clay, Jackson, & Platte Counties)</i>	99	61
<i>Las Vegas, NV (Clark County)</i>	99	71
<i>Los Angeles, CA (Los Angeles, Orange, & Ventura Counties including Edwards AFB)</i>	125	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (10/1–12/31)</i>	295	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond)(1/1–3/31)</i>	204	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (4/1–6/30)</i>	241	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (7/1–8/31)</i>	216	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (9/1–9/30)</i>	295	71

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	October 1, 2011

Meals and Incidental Travel Expenses (M&IE), 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>Miami, FL (Miami-Dade County) (10/1-11/30)</i>	105	66
<i>Miami, FL (Miami-Dade County) (12/1-3/31)</i>	152	66
<i>Miami, FL (Miami-Dade County) (4/1-5/31)</i>	125	66
<i>Miami, FL (Miami-Dade County) (6/1-9/30)</i>	105	66
<i>Minneapolis / St. Paul, MN (Hennepin and, Ramsey Counties)</i>	121	71
<i>Nashville, TN (Davidson County)</i>	107	66
<i>Newark, NJ (Essex, Bergen, Hudson, and Passaic Counties)</i>	120	61
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes) (10/1–6/30)</i>	135	71
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes,) (7/1-9/30)</i>	101	71
<i>Orlando, FL (Orange County) (10/1-12/31)</i>	97	56
<i>Orlando, FL (Orange County) (1/1-5/31)</i>	111	56
<i>Orlando, FL (Orange County) (6/1-9/30)</i>	97	56
<i>Palm Springs, CA (Riverside County) (10/1 – 12/31)</i>	99	71
<i>Palm Springs, CA (Riverside County) (1/1 – 5/31)</i>	115	71
<i>Palm Springs, CA (Riverside County) (6/1 – 8/31)</i>	82	71
<i>Palm Springs, CA (Riverside County) (9/1 – 9/30)</i>	99	71
<i>Philadelphia, PA (Philadelphia County) (10/1 – 11/30)</i>	143	66
<i>Philadelphia, PA (Philadelphia County) (12/1 – 8/31)</i>	137	66
<i>Philadelphia, PA (Philadelphia County) (9/1 – 9/30)</i>	143	66
<i>Phoenix / Scottsdale, AZ (Maricopa County) (10/1-12/31)</i>	105	71
<i>Phoenix / Scottsdale, AZ (Maricopa County) (1/1-5/31)</i>	128	71

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	October 1, 2011

Meals and Incidental Travel Expenses (M&IE), 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>Phoenix / Scottsdale, AZ (Maricopa County) (6/1-8/31)</i>	<i>80</i>	<i>71</i>
<i>Phoenix / Scottsdale, AZ (Maricopa County) (9/1-9/30)</i>	<i>105</i>	<i>71</i>
<i>Pittsburgh, PA (Allegheny County)</i>	<i>119</i>	<i>71</i>
<i>San Antonio, TX (Bexar County)</i>	<i>106</i>	<i>66</i>
<i>San Diego, CA (San Diego County)</i>	<i>133</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (10/1-10/31)</i>	<i>184</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (11/1-8/31)</i>	<i>155</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (9/1-9/30)</i>	<i>184</i>	<i>71</i>
<i>Savannah, GA (Chatham County)</i>	<i>95</i>	<i>56</i>
<i>Seattle, WA (King County)</i>	<i>137</i>	<i>71</i>
<i>St. Louis, MO (St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren and Washington Counties)</i>	<i>104</i>	<i>66</i>
<i>Tampa / St. Petersburg, FL (Pinellas and Hillsborough Counties) (10/1 – 12/31)</i>	<i>93</i>	<i>51</i>
<i>Tampa / St. Petersburg, FL (Pinellas and Hillsborough Counties) (1/1 – 4/30)</i>	<i>112</i>	<i>51</i>
<i>Tampa / St. Petersburg, FL (Pinellas and Hillsborough Counties) (5/1 – 9/30)</i>	<i>93</i>	<i>51</i>
<i>Washington, DC (I) (10/1-10/31)</i>	<i>226</i>	<i>71</i>
<i>Washington, DC (I) (11/1-2/28)</i>	<i>183</i>	<i>71</i>
<i>Washington, DC (I) (3/1-6/30)</i>	<i>224</i>	<i>71</i>
<i>Washington, DC (I) (7/1-8/31)</i>	<i>169</i>	<i>71</i>
<i>Washington, DC (I) (9/1-9/30)</i>	<i>226</i>	<i>71</i>
<i>White Plains/Tarrytown/ New Rochelle, NY (Westchester County)</i>	<i>136</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.

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	October 1, 2011

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

Allowed Expenses

Taxes, fees, and surcharges paid by the traveler for lodging.

Business Telephone Calls, Telegrams, Internet Access, Hotel Business Center Charges, and Facsimiles 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 than \$20. 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
- Travel Insurance (Personal injury or loss, trip interruption / cancellation, etc.)
- 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.

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	October 1, 2011

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

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.
