

5 Travel Expense Regulations

- 7 1. Lodging will be paid on the following basis:
- 8 • Actual accommodation rate and charges which are substantiated by an itemized receipt.
 - 9 • When other than commercial, non-receiptable lodging facilities are utilized by district employees
 - 10 while conducting official district business in an approved travel status, the amount of \$15.00 may
 - 11 be authorized for lodging expenses for each day in which travel involves an overnight stay in lieu
 - 12 of the amount authorized in sub-section 3 (a) above.
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- 14 2. Per Diem rates for meals while attending conferences or meetings shall be determined by the
- 15 Internal Revenue Service (IRS). The rates are set forth by the IRS in conjunction with the U.S.
- 16 General Services Administration (GSA). Utilizing these rates gives the maximum per diem rate
- 17 employees can use without treating part of the per diem allowance as wages for tax purposes.
- 18 • Meals and Incidental Expenses (M&IE) rates can be accessed at www.gsa.gov/mie

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20 Directions to determine correct M&IE rates:

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22 **Step 1:** Go to website above.

- 23 • This page gives you a chart breaking down the M&IE total.
- 24 • You will need to come back to this page, after finding the rate for your destination, to determine
- 25 the per meal allocation.

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27 **Step 2:** Click on the blue “per diem look-up” link on the left.

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29 **Step 3:** Click on the state where you are traveling to.

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31 **Step 4:** Search for your primary destination. There are 2 sections – 1st section lodging does not apply to

32 the District. Find the 2nd section – Meals, find the M&IE rate column. The number in that column becomes

33 the daily M&IE amount allowed for the destination. If the destination city or county is not there, use the

34 standard rate near the top of the section page for the allowed M&IE amount.

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36 **Step 5:** Click the browser back button twice to return to the M&IE Breakdown (original) screen.

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38 **Step 6:** Find the M&IE for your destination. Use the table to determine meal allocations for your travel

39 dates. The District does not pay the incidental fee so deduct the \$5 “IE” from the daily per diem amount.

40 The District does not use the “First & Last Day of Travel” amounts on the chart.

- 41 a) No meal allowance will be granted for meals provided for through hotel, transportation or
 - 42 registration costs.
- 43 3. Transportation will be paid on the following basis:
- 44 • Vehicle: IRS rate for current year MCA (2-18-503)
 - 45 • Other Ground Transportation: Actual
 - 46 • Private Aircraft: \$0.52/statute mile Air

- 1 • Transportation: Coach Fare
- 2 4. No payment for laundry, dry cleaning, or other personal items will be reimbursed.
- 3 5. Necessary business-related telephone, wireless internet or other communication expense will be
- 4 reimbursed.
- 5 6. Authorized personnel may be advanced an estimated amount of money (not to exceed total
- 6 estimated expenditures) to meet travel needs. Money advanced but not expended shall be returned
- 7 to the District. Employee-paid registration fees, airline tickets or deposits may be reimbursed by
- 8 the District after the meeting.
- 9 7. Personnel returning from travel shall submit (within one week) the required claim form to the
- 10 Business Office.
- 11 8. When travel expenses are reimbursable from any other source, no district reimbursement shall be
- 12 claimed.

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14 Legal References:

15 § 2-18-501, MCA Meals, lodging and transportation of persons in state service

16 § 2-18-502, MCA Computation of meal allowance

17 § 2-18-503, MCA Mileage - allowance

18 IRS Publication 1542 Per Diem Rates

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20 Policy History:

21 Adopted on: July 1, 2000

22 Revised on: December 8, 2008

23 Revised on: January 14, 2019