

**Arkansas Tech University**  
**Conversion to GSA Meal and Lodging Guidelines Effective July 1, 2015**

Effective July 1, 2015, Arkansas Tech University will cover meal and lodging reimbursement to conform to the GSA Federal Travel Guidelines for meal and lodging reimbursement. There are some significant changes that are listed below.

**MEALS**

The federal meal reimbursement rate is based on several tiers of expense depending upon where the traveler incurred the meal expenses by city, county, and state. There are incidental expenses built into the meal allowance. An example of the most common tier is:

Breakfast	Lunch	Dinner	Incidental Expense	Total
\$7	\$11	\$23	\$5	\$46

Meal allowances may be found at <http://www.gsa.gov/portal/content/104877>. The Arkansas State Travel Regulations state that reimbursement for meals on the first and last day of travel is limited to 75% of the meal allowance that the traveler is eligible for while in travel status:

*(Rule 2) The traveler is only eligible for 75% of the daily allowance for meals on the first and last day of travel. If travel covers a two day period, then meal reimbursement is up to 75% of the daily allowance for each day. For partial days, meals charged must be in proportion to the time in travel status and may not exceed the maximum for applicable meal(s) stated in the Federal Travel Directory for the destination location(s). Although receipts for meals are not required by this rule, the administrative heads of agencies, departments and institutions may require them.*

The Arkansas Travel Regulations permit the incidental expense to be reimbursed as a part of the actual meal cost maximum that is allowed and it will be pro-rated by meal for any partial day meal reimbursement. The total meal allowance may not be exceeded regardless of the actual meal expense, taxes, and 15% gratuity. Please remember that, although many individuals refer to the GSA guidelines as a “per diem”, Arkansas State Travel Regulations do not allow a “per diem” rate to be reimbursed. Meals are reimbursed if you are in travel status for the claimed meals and are subject to the meal allowance. For the first and last day of travel, reimbursement will be made for 75% for the meals the traveler is eligible to receive.

*(Rule 2) Limits for Meals and Lodging*

*Please note that travel reimbursement is **NOT** a per diem, and is to be claimed for **ACTUAL EXPENSES FOR MEALS AND LODGING NOT TO EXCEED THE MAXIMUM ALLOWABLE RATES AS LISTED IN THE FEDERAL TRAVEL DIRECTORY PLUS APPLICABLE SALES TAX**. The sales tax rate must be stated on Travel Reimbursement (TR-1) forms or equivalent for lodging. The maximum allowance for meals **INCLUDES** taxes and up to 15% tip reimbursement as provided in ACA 19-4-925(b). Lodging rates per the Federal Travel Directory **EXCLUDE** room tax and should be exceeded only by the room tax amount...*

**LODGING**

The daily maximum for a hotel room is limited by the GSA Federal Travel Guidelines lodging rate and is based on the location for in-state, out-of-state, and foreign travel. Lodging costs that exceed the rates listed in the GSA Federal Travel Guidelines by more than room tax may not be paid without an Actual Expense

Reimbursement and Travel Certification Form. The form will need to be signed by the appropriate supervisor at the level listed on the Actual Expense Reimbursement and Travel Certification form.

To determine the maximum that a traveler may be reimbursed for lodging, please refer to <http://www.gsa.gov/portal/content/104877>.

*(Rule 2) Reimbursement for lodging is limited to the single room rate. If a room is occupied by more than one person, the single room rate must be noted on the receipt. The maximum daily allowance will be limited to the federal per diem rate depending on the location for both in state and out of state travel. Room taxes are not included in the federal per diem rate and may be claimed for reimbursement. Lodging costs that exceed the rates listed in the Federal Travel Directory by more than room tax may not be paid without a letter of authorization by the travel administrator of the agency and must include a justification as to why it was in the best interest of the State to exceed the standard reimbursement rate.*

#### For TR-1 Processing (See also example at the bottom for meal calculations)

1. For each day's travel expense reimbursement, list the city and state plus the appropriate reimbursable expenses on the same line on the TR-1.
2. If more than one city was visited on the same day for which there are reimbursable expenses, list the next city and state plus reimbursable expenses for that city and state on a different line on the TR-1.
3. Include GSA printouts for all towns in which meals/lodging are claimed with the rest of the supporting documentation behind the TR-1. <http://www.gsa.gov/portal/content/104877>
4. Attach an appropriately signed revised Actual Expense Reimbursement and Travel Certification form with the TR-1 if the lodging room rate, exclusive of taxes, exceeds the Federal Travel Directory rate for the area in which the travel took place. For a copy of the revised form, go to <http://www.atu.edu/budget/> and click on forms.
5. The \$5 incidental expense included in the total daily meal allowance will be pro-rated at \$1.67 for each meal and added to the allowance for that meal if all three meals for that day are not allowable.
6. Meals claimed for the first and last day of travel will only be reimbursed at 75% of the meal allowance.
7. Please be reminded that one employee may not pay for the expenses for another employee so if lodging expenses are shared, each employee must submit their portion of the shared expenses on their own TR-1.

#### **Registration Payments**

Effective July 1, 2015, registration payments that are approved by the Travel Office may be made with P-cards provided the following procedures are followed:

1. Submit a copy of the completed registration form, vendor documentation, name of traveler, dates of travel, and reason for travel to the Travel Office for review.
2. If the documentation is sufficient, the Travel Office will approve the paperwork and send it back to the requesting office.
3. The registration, if approved by the Travel Office, may be paid using the P-card.
4. Print the registration receipt and forward a copy of the receipt to the Travel Office the day the registration is done.
5. Include the original receipt along with the Travel Office approval in the monthly P-card log sent to Procurement.
6. Registrations are to be coded 704805 for in-state registrations and 704810 for out-of-state registrations.

Registrations may still be done using the Travel Office credit card or with a requisition and check request. To determine which payment scenario best suits a particular situation, please contact the Travel Office.

**Example TR-1 Reimbursement Calculation for Meals**

NAME OF PAYEE								
PLACE OF RESIDENCE AND ADDRESS								
DETAILED EXPENDITURES OTHER THAN MILEAGE								
DATE	NAME OF TOWN VISITED	COMMON CARRIER	HOTEL ROOM	MEALS	PER DIEM	TAXI	INCIDENTALS	TOTAL PER DAY
07/01/15	Denver, CO	275.43	355.08	26.75		60.00		717.26
<p><b>Example Calculation of Meals</b></p> <p>Meal allowance for Denver, CO for a full day is \$66. B-\$11; L-\$16; D-\$34; IE (Incidental Expense)-\$5</p> <p>Dinner calculation <math>\\$34 + IE \\$1.67 = 35.67 \times 75\% = 26.75</math></p>								
07/02/15	Denver, CO		355.08	66.00				421.08
<p>Three meals were allowable for this day.</p>								
07/03/15	Denver, CO		355.08	48.34				403.42
<p>Lunch was provided at the conference; B-\$11 + IE-\$1.67 + D-\$34 + IE-\$1.67 = 48.34</p>								
07/04/15	Denver, CO			9.50		60.00		69.50
<p>Breakfast in Denver, CO on the last day can be allowed at 75% of the meal allowance</p> <p><math>B-\\$11 + IE-\\$1.67 = \\$12.67 \times 75\% = \\$9.50</math></p>								
07/04/15	Dallas, TX			14.75				14.75
<p>Meal allowance for Dallas, TX for a full day is B-\$12; L-\$18; D-\$36; IE \$5=\$71</p> <p>Lunch can be claimed on the way home at the Dallas airport: <math>\\$18 + IE-\\$1.67 = \\$19.67 \times 75\% = \\$14.75</math></p> <p>Dinner may not be claimed because the traveler was in the Russellville area by that time.</p> <p><b>For the first and last day of travel, only 75% of the meal allowance can be claimed.</b></p> <p>An Actual Expense reimbursement form is required because the GSA allows \$163/night exclusive of taxes in Denver</p>								
SUB-TOTALS		275.43	1,065.24	165.34		120.00		1,626.01
INCIDENTALS		(1) Postage (2) Parking Fee (3) Registration Fee (4) Emergency Car Repairs (5) Guide Service for the Blind (6) Minor Purchases (7) Meals for State Guests and Wards of the State (8) Other (Explain)						
Approved		Travel Supervisor						

If there are any questions, please call the Travel Office 356-2034.