

**INFORMATIONAL CIRCULAR NO.:** 24-A-004

**Supersedes:** 24-A-002

**DATE:** September 28, 2023

**SUBJECT:** FY 2024 Subsistence Allowances

**EFFECTIVE DATE:** October 1, 2023

**CONTACT:** Statewide Agency Audit Services Team [ARpreaudit@ks.gov](mailto:ARpreaudit@ks.gov)

**APPROVAL:** *Nancy Ruoff (original signature on file)*

**SUMMARY:** FY 2024 Meals and Incidental Expense (M&IE) and Lodging Rates for travel occurring on and after October 1, 2023

---

As authorized by K.S.A. 75-3207a, the Secretary of Administration has fixed subsistence rates for FY 2024. The U.S. General Services (GSA) has announced the CONUS standard rate for lodging and M&IE effective October 1, 2023. The GSA standard lodging rate increases from \$98.00 to \$107.00. The standard M&IE rate remains \$59.00.

In previous fiscal years Sedgwick County had been part of an established non-standard area (NSA) but will move into the standard CONUS rate category beginning October 1, 2023. The Lodging rate will change from \$103.00 to \$107.00. The Meal & Incidental (M&IE) for Sedgwick County will be the standard rate of \$59.00 which is a decrease from \$64.00.

For State of Kansas travel, federal per diem rates are followed to determine subsistence allowances. The CONUS per diem rate for an area is divided into two components: the lodging allowance and the meals & incidental expense (M&IE) allowance. These per diem rates are based on travel location and travel dates (seasonal rates may be listed for some locations). If a specific travel location is not listed (or within the location definition), the standard rate, or "other" location rate is used. The following standard rates apply to many locations across the contiguous United States (CONUS).

**For CONUS locations, the following standard daily subsistence rates apply for travel which occurs on October 1, 2023 and thereafter:**

**Meals & Incidental (M&IE) - \$59.00**

**Lodging Allowance Rate - \$107.00**

The Employee Travel Expense Reimbursement Handbook is updated to include this information regarding subsistence for travel occurring on and after October 1, 2023.

SMART maintains the official subsistence rates for CONUS and OCONUS travel locations and will be updated semi-annually each October 1 and April 1 for any interim rate changes which have occurred. International subsistence rates are not loaded into SMART. For international travel locations, employees will obtain M&IE rates directly from the U.S. Department of State (DOS) website listed below. For international travel, payment for actual lodging expense is allowed.

## Source of Subsistence Rates:

### Contiguous United States (CONUS)-

- The U.S. General Services Administration (GSA) maintains the M&IE rates and lodging rates for travel locations in the contiguous United States -
  - U.S. General Services Administration website:  
<https://www.gsa.gov/travel/plan-book/per-diem-rates/>

### Outside Contiguous United States (OCONUS):

#### (Alaska, Hawaii, and U.S. Territories/Possessions) -

- The U.S. Department of Defense (DOD) maintains the M&IE rates and lodging rates for travel locations within Alaska, Hawaii and U.S. Territories/Possessions -
  - U.S. Department of Defense website  
<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

#### International Locations -

- The U.S. Department of State (DOS) is the source for M&IE rates only for international travel locations-
  - U.S. Department of State website:  
[https://aoprals.state.gov/web920/per\\_diem.asp](https://aoprals.state.gov/web920/per_diem.asp)
- For international travel, payment for actual lodging expense is allowed.

### Note for using federal websites:

For CONUS and OCONUS travel, if SMART is not accessible, employees may access subsistence rates through the federal websites. However interim federal website updates may occur subsequent to the semi-annual SMART updates each October 1 and April 1. CONUS rates are published on an annual basis, but the annual file is updated periodically throughout the year with no interim files published. OCONUS and international rates are updated and published on a monthly basis. Be aware that any interim updates for CONUS or OCONUS locations are not valid until reflected in SMART. For international travel, only the October 1 and April 1 subsistence files should be used to locate the M&IE rates.

If employees utilize the federal websites to find M&IE and lodging rates, those rates should be used as follows:

- Rates published October 1 - for travel occurring between October 1 and March 31 of each year.
- Rates published April 1 - for travel occurring between April 1 and September 30 of each year.

## Lodging Expense Limitations:

K.S.A. 75-3207a(f) provides that the daily lodging expense limitations established may be exceeded, upon approval by the agency head or designee, by the lesser of either: (1) an additional 50% of the applicable lodging expense limitation, or (2) the actual lodging expense incurred.

These lodging limits continue to be applied to the lodging rate before taxes. Thus, the amount reimbursed or paid for lodging expenses may exceed the established lodging limitation by as much as the amount of associated taxes.

**Conference Lodging qualified under K.A.R. 1-16-18a(c):**

Agencies may authorize payment or reimbursement for actual lodging expenses when an employee is required or authorized to attend a conference, and the lodging rate exceeds the applicable lodging expense limitation (including the additional 50%). The agency head must be provided with conference materials and rates. These should be maintained with travel documentation.

**Reduced Meal Allowance:**

If the cost of meals is included within the cost of registration fees or other fees and charges paid by the agency or provided at no cost to the employee, the daily M&IE rate for the travel location should be reduced based on the percentages listed below. For partial days, the quarter amount is calculated first and then the reduction percentage is applied. The daily M&IE reduction percentages are as follows:

Breakfast	15%
Lunch	35%
Dinner	50%

**Same Day Meal Allowance:**

Reimbursement for a same day meal, in accordance with K.A.R. 1-16-18(c)(2), is calculated as a percentage of the daily M&IE rate for the travel location, based on the approved meal, as follows:

Breakfast	15%
Lunch	35%
Dinner	50%

**Queries in SMART to Obtain M&IE Rates and Lodging Rates:**

A query “**KS\_EX\_CONUS\_RATES**” is available in SMART to obtain all CONUS and OCONUS locations with the daily M&IE rates, meal reductions and lodging rates. Historical locations and rates from each semi-annual update will be maintained in SMART.

NR:bw:je