



Jeremiah W. (Jay) Nixon, Governor • Sara Parker Pauley, Director

## DEPARTMENT OF NATURAL RESOURCES

[www.dnr.mo.gov](http://www.dnr.mo.gov)

### MEMORANDUM

2012-014

DATE: November 18, 2011

TO: All Soil and Water Conservation Districts

FROM: Jim Boschert, Planner III *JB*  
Soil and Water Conservation Program

**SUBJECT: Meal Expenses**

With the training conference approaching, the Soil and Water Conservation Program wants to remind districts of the new guidelines on meal reimbursements detailed in Memorandum 2011-019. The new guidelines should be followed to receive reimbursement for meal expenses. A copy of this memorandum is attached for your review.

One item not mentioned in this memorandum is meal expenses paid and included with registration for a conference. Meal expenses that are available, as part of conference registration (even though they may be listed as optional on the registration form) which exceed the per diem, can be claimed from state funds. This only applies if meals are paid in conjunction with the conference registration. All of the meals listed on the registration form for the training conference exceed the individual meal per diem; however, they can be claimed from state funds if paid with registration.

Meal expenses that are not part of the registration must adhere to the per diem rates and to travel requirements to be reimbursed with state funds. The per diem for central Missouri is \$5 for breakfast, \$9 for lunch, and \$16 for dinner.

If you have any questions, please contact your district coordinator. Thank you.

JB:dc

Attachment

## DEPARTMENT OF NATURAL RESOURCES

---

www.dnr.mo.gov

## MEMORANDUM

2011-019

DATE: February 28, 2011

TO: All Soil and Water Conservation Districts

FROM: Kurt Boeckmann, District Operations Section *KDB*  
Soil and Water Conservation Program

**SUBJECT: New Statewide Meal Per Diem Rates – Revisions for District Operations Manual & Personnel Handbook to Reflect this Change**

The Department of Natural Resources was recently notified that the Office of Administration's policy for travel reimbursement for meals must follow the new statewide meal per diem rates. The new statewide per diem rates for Soil and Water Conservation Districts are effective beginning January 1, 2011.

When a district employee or board member is eligible for meal reimbursement, the new per diem amount allowance for that meal(s) will be paid. Due to this change, no receipts will be required for reimbursement.

As a reminder, a district employee or board member must be away from the office on required district business for at least 12 consecutive hours to be eligible for meal reimbursement. As stated in the Missouri State Code of Regulations, "to qualify for reimbursement for meals, officials and employees must be in continuous travel status for twelve (12) hours or more." Hours worked in a district office, the same day, do not count toward these 12 hours. In addition, to be in compliance with IRS guidelines, all meal reimbursement without overnight lodging (12 hour status meals only) is reportable as taxable income and subject to applicable tax withholding to the employee or board member. This is regardless of the funding source utilized, and is also applicable when using the district's local funds. The Office of Administration/Division of Accounting's December 14, 2010 memo, regarding these changes in the statewide travel policy, can be found at the following link: <http://oa.mo.gov/mo/samii/fin/bulletins/121410travelmeals.pdf>. For questions regarding tax reporting requirements, please consult a qualified accountant.

All SWCDs  
February 28, 2011  
Page two

In most cities and towns of Missouri, the new per diem rates are \$5 for breakfast, \$9 for lunch, and \$16 for dinner. Rates in St. Louis and Kansas City are slightly higher. The new meal per diem rates are listed at <http://oa.mo.gov/acct/MealPerDiemJan2011.htm>. Program office staff are working on updating the State Funds and Eligible Expenses list on page IX-27 of the Appendix in the District Operations Manual, as well as section 6.02 Travel Policy in the Personnel Handbook to reflect these changes.

If you have any questions, please contact your district coordinator.

KB:dc