



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies
FROM: Kathleen Killion, Assistant Comptroller
DATE: April 04, 2024
SUBJECT: Travel Reimbursement Alignment with Federal Rates
NUMBER: 280

Public Act 102-1119 amended section 12-2(f) of the State Finance Act by changing travel reimbursement rates to match those set by the federal government. This change was effective January 1, 2024.

30 ILCS 105/12-2

(f) Notwithstanding any rule or law to the contrary, State travel reimbursement rates for lodging and mileage for automobile travel, as well as allowances for meals, shall be set at the maximum rates established by the federal government for travel expenses, subsistence expenses, and mileage allowances under 5 U.S.C. 5701 through 5711 and any regulations promulgated thereunder. If the rates set under federal regulations increase or decrease during the course of the State's fiscal year, the effective date of the new rate shall be the effective date of the change in the federal rate.

Federal reimbursement rates are specific to the location of travel. Effective for travel vouchers submitted on or after April 15, 2024, the Illinois Office of Comptroller (IOC) will require both the city and state to be clearly identified on the travel voucher for out-of-state travel. For travel that is both in-state and out-of-state or entirely out-of-state, the city and state abbreviation is required in the "Departed From" and "Departed To" boxes.

Per diem eligible travel that crosses multiple counties with different federal reimbursement rates is reimbursed at the highest rate for that day.

Examples:

1. A traveler departs from Springfield, IL at 8:00am and arrives in Chicago, IL at 11:30am, stays overnight in Chicago, then departs Chicago at 2:00pm and arrives back in Springfield at 5:30pm. The per diem for Chicago is \$74 (\$18.50/quarter) and the per diem for Springfield is \$54. The traveler would be reimbursed for three quarters both days at the Chicago rate and receive a daily per diem of \$55.50 ($\$18.50 \times 3 = \55.50) for a total of \$111 ($\$55.50 \times 2 = \111).

2. An employee is headquartered in Chicago. The employee travels to Springfield, IL on Monday, then stays in Springfield through the week and returns to Chicago on Friday. The per diem for Monday and Friday is reimbursed at the Chicago rate and Tuesday through Thursday is reimbursed at the Springfield rate.

If any expense is incurred out-of-state, the entire trip is charged to out-of-state travel (DOC 1292). Additional information on this requirement can be found in [Accounting Bulletin 229](#).

If you have any questions concerning this bulletin, please contact Nathan Bileck at Nathan.Bileck@illinoiscomptroller.gov. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.