



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# ACCOUNTING BULLETIN

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TO: Fiscal Officers of All State Agencies

FROM: Kevin Schoeben, Assistant Comptroller  
Sarah Robinson, Director of State Accounting

DATE: May 19, 2025

SUBJECT: Travel Voucher Location Requirements

NUMBER: 288

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.

Subsequently, the Travel Regulation Council rules ([80 Ill Admin Code 3000.500](#)) regarding the change to per diem were finalized on March 7, 2025.

As outlined in the Travel Regulation Council rules, the reimbursement rate for per diem eligible travel is the rate applicable to the work site or stopover point. However, if traveling for official duties to multiple locations the highest work site reimbursement rate should be applied. Examples of per diem application can be found in the Travel Regulation Council rules, linked above.

Because federal reimbursement rates are specific to the location of travel, 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. This change is effective for travel vouchers received by IOC on or after June 2, 2025. 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.

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