



Travel Policy and Procedure Manual

Policy 7750

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1.0 Purpose

The purpose of this policy and procedure manual is to provide basic guidance related to the New Mexico Mileage Per Diem and Mileage Act and its appertaining regulations, and how they affect travel by staff, faculty and students of Northern New Mexico College (College).

1.1 Introduction

At a Special Meeting of the College Board of Regents on May 29, 2018 the Board passed a resolution to adopt and follow the New Mexico Per Diem and Mileage Act (Section 10-8-1 to 10-8-8 NMSA 1978 (1995 Repl. Pamp.)), as well as any appertaining regulations (2.42.2 NMAC) and future amendments to either the statute or regulations.

1.2 Institutional Travel Statement

Travel on official College business by its staff, faculty and students is an integral part of the College's mission. The College shall reimburse reasonable and allowable costs of approved travel in compliance with the New Mexico Per Diem and Mileage Act, NMSA 1978 (the "Act"), and any applicable federal regulations.

Please note: Some Federal grants as a special condition specify that travel reimbursements be made according to Federal GSA rates or the nonfederal entity's travel rate, depending on which is the most restrictive.

2.0 Basic Definitions

- A. **The Act** means the New Mexico Per Diem and Mileage Act (10-8-1 NMSA 1978 et seq.), or successor statutes.
- B. **Actual Travel Expenses** means reimbursement for the actual amounts incurred for lodging and meals during travel, capped at the maximum rates allowed pursuant to the Act.
- C. **Agency Head** means the College President or authorized designee.
- D. **Designated Post of Duty** means the address of a public officer's or employee's assignment as determined by the College.
- E. **Governing Board** means the Northern New Mexico College Board of Regents.
- F. **Home** means for per diem purposes, the area within a 50-mile radius of the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.).
- G. **In-State Travel** is travel within the boundaries of the state of New Mexico.
- H. **International Travel** is travel outside the boundaries of the United States of America.
- I. **Normal Work Day** means 8 hours within a nine-hour period for all public officers and employees both salaried and non-salaried, regardless of the officers' or employees' regular work schedule.
- J. **Out-of-State Travel** is travel beyond the exterior boundaries of the state of New Mexico.

- K. **Per Diem Rate** means the maximum reimbursement rates allowed pursuant to the Act.
- L. **Travel** means, for per diem purposes, being on official business away from home and at least 50 miles from the designated post of duty and residence of the public officer or employee, whichever is closest to the destination.

3.0 **Prior Approval**

Travel, including in-state, out-of-state, and international must have prior approval before *obligating* funds. Travel requests and travel reimbursements must include documentation to justify the necessity for the travel and the expenditures incurred. Examples of documentation includes, but is not limited to: agendas; emails with meeting requests including time, place, purpose of the meeting; workshop/conference flyer; and/or itinerary. The traveler must select either approved rates or actual expenditures for reimbursement. No changes to the reimbursement type are allowed after declaration is made on the approved travel request or after a travel advance has been processed.

Written prior approval for only mileage may be as simple as a signed memo or an email from the supervisor. For all other in-state, out of state and international travel costs, use the appropriate travel request form and secure approval through the chain of command.

Reimbursement for 'actual' travel related expenditures requires prior approval from the 'agency head' or his/her designee (i.e. NNMC President) before encumbering funds. This includes in-state, out-of-state, and international travel.

4.0 **2.42.2.8 B (1) Partial Day Per Diem Rates**

Public officers or employees who occasionally and irregularly travel shall be reimbursed for travel which does not require overnight lodging, but extends beyond a normal work day. The rates are established by the Department of Finance and Administration and published each calendar year on May 1 for the subsequent fiscal year.

Partial Day Per Diem may be compensated for the following time categories:

- A. For 2 hours, but less than 6 hours beyond the normal work day,
- B. For 6 six hours, but less than 12 hours beyond the normal work day, and
- C. For 12 hours or more beyond the normal work day.

4.1 **2.42.2.8 B (2) Overnight Travel – Approved Rates and Expense Limitations**

Regardless of the number of hours traveled, travel for public officers and employees where overnight lodging is required shall be reimbursed as published on the department of finance and administration website on May 1 for the preceding fiscal year. Actual lodging and meal expenses may be reimbursed under 2.42.2.9 NMAC. Per Diem may be compensated for the following time categories:

- A. In-State
- B. In-State Special Area
- C. Out-of-State
- D. International

Please note: Approved rates are inclusive of lodging and meal expenses.

4.2 2.42.2.8 C (a) Board of Regents

NNMC Board of Regents as non-salaried public officers may receive per diem as follows for attending official board of regents and committee meetings:

- A. \$95.00 if the board member physically attends the meeting for four hours or more during a single calendar day; or
- B. \$45.00 if the board member physically attends the meeting for less than four hours or the board member attends a virtual meeting of any duration during a single calendar day; or
- C. Per diem rates in accordance with Subsection B of this section (i.e. 2.42.8 NMAC).

5.0 2.42.2.9 B (1) Reimbursement of Actual Expenses - Overnight Travel - Lodging

A public officer or an employee may elect to be reimbursed actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth in 2.42.2.8 NMAC.

Whenever possible, public officers and employees should stay in hotels which offer government rates.

Agencies, public officers or employees who incur lodging expenses in excess of \$215.00 per night must obtain the signature of the agency head or chairperson of the governing board on the travel voucher prior to requesting reimbursement and on the encumbering document at the time of encumbering the expenditure.

Note: Some Federal grants require as a special condition that lodging be at approved GSA rates.

5.1 2.42.2.9 B (2) Actual Expenses - Meals

Actual expenses for meals are limited by Paragraph (2) of Subsection K of Section 10-8-4 NMSA 1978 to the rates published on the department of finance and administration website on May for the preceding fiscal year.

5.2 2.42.2.9 B (3) Receipts Required

The public officer or employee must submit receipts for the actual meal and lodging expenses incurred.

Under circumstances where the loss of receipts would create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the Chair/Director and employee/traveler.

Additional Guidance on Affidavit for Lost Receipts, DFA Memorandum 7.7.16: Under statute, it is recognized that there may be circumstances where an occasional receipt might be lost and for such cases the Rule (sic. Regulations) provides an affidavit procedure to seek reimbursement for that particular receipt. The Rule does not, however, contemplate the submission of an affidavit of lost receipt for all invoices during a trip, particularly on a habitual and continuing basis. Use of the affidavit will be modified to require the claimant to specify the date, time, nature, supplier and items procured; similar detail to that which would have been included on a vendor supplied receipt.

Approval of Affidavit for Lost Receipts is at the discretion of the College President, Vice President for Finance & Administration, Chief Financial Officer or Designee.

5.3 2.42.2.9 C Return from Overnight Travel

On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made. To calculate the number of hours in the partial day, begin with the time the traveler initially departed on the travel. Divide the total number of hours traveled by 24. The hours remaining constitute the partial day which shall be reimbursed as published on the department of finance and administration website on May 1 for the preceding fiscal year. No reimbursement for actual expenses will be granted in lieu of partial day per diem rates.

6.0 2.42.2.10 Travel Advances

Upon written request accompanied by a travel voucher, agency or their authorized designees may approve a public officer's or employee's request to be advanced up to eighty percent of per diem rates and mileage cost or for the actual cost of lodging and meals pursuant to 2.42.2.8 NMAC and 2.42.2.9 NMAC and for other travel expenses that may be reimbursed under 2.42.2.12 NMAC. Requests for travel advances shall not be submitted to the College Business Office more than two weeks prior to travel unless, by processing the request earlier, significant savings can be realized for travel by common carrier or for registration fees for seminars and conferences which include registration deadlines. Advances must have approval by the employee's chain of command, and are at the discretion of the College Vice President of Finance & Administration, Chief Financial Officer or Designee.

Requests for advances must be made by creating a Spend Authorization in the financial management system. Spend Authorizations (required for all travel-related expenses) are used to grant permission for future expenses related to travel. Employees initiate these authorizations and managers will approve or take other actions.

Travel reimbursement requests for advances must be remitted within five (5) working days of return, along with a refund of any excess advance payment. No further travel advances will be made until the previous advance has been fully processed and closed out in the accounting system. Unused travel advances cannot be used for future travel.

Important: Spend Authorizations must be completed before the expense is incurred.

7.0 2.42.2.11 Mileage – Private Conveyance

Public officers and employees of local public bodies may be reimbursed for mileage accrued in the use of a private conveyance in the discharge of official duties. **Rate**s are set annually at a rate of up to 100% of the standard internal revenue service standard mileage rate set January 1 of the previous calendar year. The NNMC VP of Finance, Chief Financial Officer or designee will determine changes to this rate annually.

Proof of Mileage must accompany the travel reimbursement request. There are three methods recognized in the NM Per Diem and Mileage Act: Actual odometer readings and the New Mexico Department of Transportation mileage map. The third option is the electronic mileage calculator approved by the New Mexico Department of Finance and Administration. As stated above, the mileage reimbursement request must also include proof of prior approval by the supervisor.

Exception: *If official business is transacted while commuting from home to post of duty or from post of duty to home, mileage shall not be paid for the number of miles between post of duty and home.*

7.1 2.42.2.11 F Reimbursement Limit for Mileage on Out of State Travel

Total mileage reimbursement for out-of-state travel by privately owned automobile or privately-owned airplane shall not exceed the total coach class commercial airfare that would have been reimbursed those traveling had they traveled by common carrier.

The request to drive out-of-state instead of fly must be included on the travel request along with a cost analysis supporting the travel's request. Additional costs to include for comparison analysis are airport parking, baggage fees, mileage to and from the airport, rental vehicle, etc. Approval must be secured prior to travel following the normal chain of command process. If the request for reimbursement for mileage has been approved but exceeds the cost of coach class airfare, the difference becomes the responsibility of the traveler.

8.0 2.42.2.12 A Reimbursement for Other Expenses

Public officers and employees may be reimbursed with receipts for the following expenses:

1. Taxi or other transportation fares at the destination of the traveler;
2. Gratuities as allowed by the agency head or designee, not to exceed twenty percent per transaction*;
3. Parking fees;
4. Actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;
5. Rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate;
6. Registration fees for educational programs or conferences, provided, if the fee includes lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the officer or employee and not included in the fee shall be reimbursed within the limits of 2.42.2.9 NMAC; and
7. Professional fees or dues that are beneficial to the agency's operations or mission.
8. Under circumstances where the loss of receipts would deny reimbursement and create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the agency head or governing board.

For 'actual' reimbursement requests, gratuities are limited to twenty percent (20%) of the costs of meals or other service **not to include tax.*

References & Links

1. 2021 New Mexico Statutes - Article 8 — Per Diem and Mileage, 10-8-1 through 10-8-8:
<https://nmonesource.com/nmos/nmsa/en/item/4364/index.do#!fragment/zoupio-Toc95129353/BQCwhgziBcwMYgK4DsDWszlQewE4BUBTADwBdoAvbRABwEtsBaAfX2zgE4BWARgCYOAZi6CAIABpk2UoQgBFRIVwBPaAHl14iITC4ECpao1adekAGU8pAEKqASgFEAMg4BqAQQByAYQfjSYABG0KTsoqJAA>
2. New Mexico Regulations Governing the Per Diem and Mileage Act:
<https://nmonesource.com/nmos/nmac/en/item/18059/index.do#!fragment/zoupio-Toc92706708/BQCwhgziBcwMYgK4DsDWszlQewE4BUBTADwBdoAvbRABwEtsBaAfX2zgE4AmAdgAYAbPwAcASgA0ybKUIQAiokK4AntADka8REJhcCBUTUatOvSADKeUgCFVAJQCiAGQcA1AIIA5AMIPxpMAAjaFJ2UVEgA>
3. Uniform Guidance 2 CFR 200.474 - Travel Costs: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.475>
4. State of New Mexico Per Diem Rates as published by the Department of Finance & Administration:
<https://api.realfile.rtsclients.com/PublicFiles/60151d4795ce4d11abc799080b50384f/cb01ff84-7468-40a3-a00f-c4df07f6521e/FCD%20Memo%20-%20FY24-004%20-%20Fiscal%20Year%2025%20Per%20Diem%20Rates.pdf>
5. Affidavit for Lost, Damaged or Incomplete Receipts: <https://campusconnect.nnmc.edu/home/facultystaff-gateway/business-services/>