

# **Travel and Per Diem Policy**



**Adopted by Resolution #07-22-25/114-02**

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I. **Purpose.** The purpose of this policy is to establish uniform processes for requesting approvals for travel, and regulations related to mileage, per diem, and the reimbursement of actual expenses while conducting official County business on approved travel.

## II. **Definitions**

- A. **“County”** means the County of Otero, New Mexico.
- B. **“County Commissioners”** means the Board of County Commissioners for the County of Otero.
- C. **“Department Head”** means the elected official of a department or the director of a department.
- D. **“Designated Post of Duty”** means the address of a public officer’s or employee’s assignment as determined by the County.
- E. **“Employee”** means any person who is employed by any New Mexico state agency or local public body within New Mexico, whose salary is paid either completely or partially from public money but does not include jurors or jury commissioners.
- F. **“Home”** means (1) for per diem purposes, the area within a 50-mile radius of the place of legal residence; (2) for mileage purposes, the place of legal residence.
- G. **“Local Public Body”** means every political subdivision of the state, whether created under general or special act, but no limited to counties, municipalities, drainage, conservancy, irrigation, school, or other districts, that receives or expends public money from whatever source derived.
- H. **“Non-Salaried Public Officer”** means a public officer serving as a member of a board, advisory board, committee or commission, or a member of a volunteer fire or EMS department, who is not entitled to compensation, but is entitled to payment of per diem rates and mileage.
- I. **“Normal Work Day”** means eight 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. **“Occasionally and Irregularly”** means not on a regular basis and infrequently; not in a regular pattern, as determined by the County.
- K. **“Out-of-State”** means beyond the exterior boundaries of the state of New Mexico.

- L. **“Private Transportation”** means an automobile owned by an individual for private use.
- M. **“Public Officer”** means every elected or appointed officer of the County, including all board, advisory board, committee and commission members elected or appointed to a board, advisory board, committee or commission specifically authorized by law.
- N. **“Public Transportation”** means an automobile owned by the County that is included in the insurance coverage. Or, any network of transportation for use by the public running on set routes, usually at set times, and charging set fares.
- O. **“Travel”** means for per diem purposes, being on official business away from home as defined in Subsection F above, and at least 50 miles from the designated post of duty of the public officer or employee. However, non-salaried public officers are eligible for per diem for attending meetings in accordance with Subsection C of 2.42.2.8 NMAC.
- P. **“Travel Destination”** means the location the public officer or employee is traveling to, as noted on the Travel Approval and Advance Request form.
- Q. **“Travel Voucher”** means a payment voucher submitted for the purpose of claiming reimbursement for travel expenditures.

### III. **Requirements to Travel**

- A. **Travel Requests:** Travel requests must be approved by the department head, or County Manager, prior to departure. If the traveler is requesting a travel advance, it must be submitted on the approved travel advance form to the Finance Department not less than one (1) week prior to travel, or the traveler may not receive their advance prior to departure.
- B. **Travel Information:** The travel request should include all necessary and relevant information to include appropriate brochures, agendas, schedules, itineraries or other information detailing the travel, for the Department Head to determine the total expenditure for budgetary purposes and approval of travel.
- C. **Destination:** Public officers and employees will not be eligible to receive partial day per diem or reimbursement of actual expenses for destinations 50 miles or less from the designated post of duty.

D. **Signature Authority:** All County employees must have their travel requests and travel vouchers approved by their department head. All non-elected official department heads must have their travel requests and travel vouchers approved by the County Manager. Elected Officials and Appointed Deputies may approve of each other's travel requests and travel vouchers.

E. **Travel for Educational Purposes:** Travel for educational purposes for all public officers or employees shall be limited to no more than 30 calendar days of per diem or actual expense reimbursement in any fiscal year, unless approval by the County Manager is obtained.

F. **Travel in Conjunction with Other Leave:** While traveling, if a public officer or employee takes sick, annual, or authorized leave without pay for more than four (4) hours of a normal workday, per diem shall not be allowed for that day, unless authorized by the County Manager.

G. **Illness or Emergency:** The County Manager may grant permission, in writing, to pay per diem rates and travel reimbursement to a public officer or employee who becomes ill or is notified of a family emergency while traveling on official County business and must either remain away from home or discontinue the official business to return home.

H. **Travel Restrictions:** When traveling by County vehicle, public officers and employees must not drive further than an area within a 20-mile radius of their travel destination, unless they are conducting official County business, or if there are no services available in that area, to include hotels, restaurants, and gas stations. Services must be obtained from the closest available location to the travel destination.

I. **Other Miscellaneous Requirements:** Public officers and employees must have a valid driver license, and must have taken the County's Defensive Driver Course to drive a County vehicle when traveling on County business. A County vehicle should be used for work-related travel whenever possible, and persons attending the same function should make an effort to travel together to save on fuel and mileage expense.

#### IV. **Per Diem Rates**

A. **Applicability:** *Per diem rates apply specifically to lodging and meals*, and shall be paid to public officers and employees only in accordance with this section. Per diem rates shall be paid without regard to whether expenses are actually incurred, and receipts are not required. Where lodging and/or meals are provided or paid for by another organization or entity, the public officer or employee is entitled to reimbursement only for actual expenses.

B. **Same Day Travel Per Diem Rate:** 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 workday as published on the department of finance and administration website on May 1 for the preceding fiscal year.

C. **Restrictions:** Public officers and employees are not entitled to payment of partial day per diem for any travel less than eleven (11) hours in duration. Additionally, public officers and employees are not entitled to payment of partial day per diem for travel that occurs regularly, for example, once a week, or the fourth Thursday of each month.

D. **Overnight Travel:** 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 or actual lodging and meal expenses under 2.42.2.9 NMAC.

E. **Return from Overnight Travel:** On the last day of travel, when overnight lodging is no longer required, partial day reimbursement shall be made in accordance with applicable rates as published on the department of finance and administration website on May 1<sup>st</sup> for the preceding fiscal year. No reimbursement for actual expenses will be granted in lieu of partial day per diem rates.

F. **Return from Overnight Travel of Fewer Than 24-Hours:** Where overnight travel is required, but the traveler did not exceed a 24-hour period, the traveler shall receive the overnight rate with zero (0) hour partial day reimbursement.

G. **Special Area Designation:** For all public officers and employees, the in-state special area shall be Santa Fe County.

## V. **Reimbursement of Actual Expenses in Lieu of Per Diem Rates**

A. **Applicability:** Upon written request of a public officer or employee, department heads may approve a public officer or employee of that agency or local public body to be reimbursed actual expenses in lieu of the per diem rate where overnight travel is required. **Partial day travel is not eligible for actual expense reimbursement** and shall be reimbursed by per diem rates only, per Section IV.B. of this policy.

B. **Lodging Reimbursement:** For overnight travel where lodging is required, actual expense reimbursement will be as follows:

1. Reimbursement for lodging shall not exceed the single occupancy room charge, including tax;
2. Whenever possible, hotels which offer government or discounted rates should be utilized;
3. Lodging expenses in excess of \$350 per night require the approval of the County Manager.

C. **Meal Reimbursement:** Meals cannot be purchased before travel begins, or after travel ends. Meals must be purchased during the travel period. A daily meal allotment is reimbursed in accordance with the rates published on the department of finance and administration website on May 1<sup>st</sup> for the preceding fiscal year. Public officers or employees will not be reimbursed for meals paid for on behalf of other public officers or employees. Each public officer or employee must submit for their own meal reimbursement.

D. **Receipts Required:** The public officer or employee must submit receipts for the actual lodging expenses incurred.

E. **Affidavit for Lost Receipts:** Under circumstances where the loss of receipts would create a hardship, an *Affidavit for Lost Receipts* may be substituted for actual receipts. The affidavit must accompany the travel reimbursement form and include the signature of the department head of the traveler and the signature of the County Manager.

## VI. Mileage Reimbursement

A. **Applicability:** County vehicles shall be utilized whenever possible to conduct official County business. When a County vehicle is not available, the department head may approve the use of a privately owned automobile.

B. **Reimbursement Rate:** Public officers and employees shall be reimbursed for mileage accrued in a privately owned automobile as follows:

1. Reimbursement shall be 100% of the Internal Revenue Service standard mileage rate set January 1<sup>st</sup> of the previous year.



2. As of January 16, 2024, the current approved mileage calculator is Google Maps, (previously Rand McNally), in addition to the DOT mileage chart and odometer readings.

3. Under no circumstances shall a public official or employee fuel a privately owned automobile with County fleet fueling cards in lieu of mileage computation.

C. **Reimbursement Limit for Out-of-State Travel:** Total mileage reimbursement for out-of-state travel by privately owned automobile shall not exceed the total coach class commercial airfare that would have been reimbursed those traveling had they traveled by common carrier.

## VII. Reimbursement for Other Expenses

A. **Applicability:** Public officers and employees may be reimbursed for certain actual expenses ***in addition to per diem rates.***

B. **Receipts Required:** Public officers and employees may be reimbursed for the following expenses provided that itemized receipts for all such expenses are attached to the travel voucher:

1. **Airfare:** Actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical, (i.e., coach class);

2. **Taxi or Other Transportation:** Actual costs for taxi or other transportation fares at the destination of the traveler;

3. **Parking:** Actual costs for parking fees;

4. **Rental Cars:** Actual costs for car rental at the traveler's destination, provided less expensive public transportation is not available or appropriate;

5. **Registration Fees:** Actual costs for 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 not included in the fee shall be reimbursed;***

6. **Other Expenses:** Actual cost for other expenses on a case-by-case basis, as determined by the County Manager.

C. **Items Not Eligible for Reimbursement:** The following items will not be considered for reimbursement under any circumstances:

1. Alcohol purchases;
2. Tobacco purchases;
3. Gratuities;
4. Personal items;
5. Gifts or souvenirs;
6. Entertainment charges;

7. Gasoline in a private vehicle;
8. Hotel charges beyond the nightly occupancy rate (plus tax).

## VIII. Travel Advances

- A. **Applicability:** Upon written request, department heads may approve a public officer's or employee's request to be advanced up to 80% of per diem rates and mileage, or for the actual cost of lodging and meals, and for other applicable travel expenses that may be incurred which are eligible for reimbursement. **Travel advances may only be requested when overnight travel is required.**
- B. **Deadline:** **Requests for travel advances must be submitted no less than one (1) week prior to travel** unless there are extenuating circumstances preventing the traveler from doing so, which must be documented in writing and submitted with the request for travel advance, along with a signature of the department head of the traveler.
- C. **Return from Travel:** Upon return from travel, a public officer or employee shall remit to the County, within five (5) business days, a refund of any excess advance payment, as determined by the amount of total expenses paid for the trip by the traveler as claimed on their travel voucher.
- D. **Penalty:** If there are amounts due to the County from a public official or employee as a result of travel after a period of thirty (30) days from return of travel, a *Travel Policy Violation Memo* will be issued. It is the responsibility of a public official or employee in arrears to the County in any amount, to reimburse the County within thirty (30) days of receipt of the Travel Policy Violation Memo. Amounts left unpaid after such date will be subject to wage withholding from the next pay period, with possible personnel action, up to and including termination from County employment.
- E. **County Records:** The County is responsible for maintaining records of travel advances authorized by department heads.
1. **Employee Ledgers:** The County shall keep individual employee ledgers for travel advances. The ledger shall include the following information to provide an adequate audit trail:
    - a) *Employee name*
    - b) *Employee number*
    - c) *Employee department*
    - d) *Dates of travel*
    - e) *Travel destination*

- f) Date of travel advance payment*
- g) Check number of travel advance*
- h) Amount of travel advance*
- i) Total reimbursement claimed*
- j) Additional per diem or refund due*

2. **Year-End Closing:** The County shall review all travel advances prior to the end of the fiscal year and collect or pay all outstanding amounts if possible. Any receivables or payables outstanding at year-end must be recorded on the books and records of the County.

## IX. **Travel Vouchers**

- A. **Applicability:** Travel vouchers and supporting schedules and documents shall conform to the policies and procedures manuals issued by the financial control division of the department of finance and administration.
- B. **Return from Travel:** Upon return from travel, a public officer or employee shall submit to the County, within five (5) business days, a completed travel voucher along with any itemized receipts that are being claimed for reimbursement.

## X. **Compliance**

Any provision which is not addressed specifically in this policy shall be in accordance with the most recent version of 2.42.2 NMAC and NMSA 1978 §10-8-1 thru §10-8-8, relating to reimbursement of public officials and employees for per diem, mileage, and other travel related expenses.

## XI. **Appendix**

- A. Travel Approval and Advance Request
- B. Travel Reimbursement Request
- C. Affidavit for Lost Receipts
- D. Travel Policy Violation Memo
- E. Official State Mileage Map
- F. NMSA 1978 §10-8-1 thru §10-8-8
- G. NMAC 2.42.2
- H. State of New Mexico DFA Travel and Per Diem Rates