

BUSINESS OFFICE

PER DIEM & MILEAGE UPDATES

NORTHERN NEW MEXICO COLLEGE



AUTHORITATIVE GUIDANCE

2.42.2 NMAC – Per Diem & Mileage (Not Yet Updated)

- Rule from 10-8-1 NMSA 1978
 - SB 345 2021 Legislative Regular Session
- Sets rules and rates for travel and related expenses
- Originally Adopted by NNMC May 2018

UPDATES

Significant changes to the Per Diem & Mileage Act

SB 345 made changes to:

Board Per Diem Rates

Per Diem Rates (Overnight Travel & Partial Day)

Mileage Reimbursement Rates

Travel requests are submitted for liability purposes. Expenses must fall within travel rules to be paid

OVERNIGHT TRAVEL - PER DIEM

10-8-3 NMSA 1978 – Per Diem Rates

- Paid without regard to whether expenses are actually incurred. No receipts needed (hotel and meals only).
- Normal work day – 8 hours within a nine-hour period
- In-state areas \$151.00 / day (24 hour period)
- In-state special areas \$194.00 (SF County)
- Out-of-state areas \$151.00 / day (24 hour period)
- Miscellaneous: Total amount not to exceed \$6.00 per 24hr period for a maximum trip total of \$30.
- **Note:** Calculate lodging and meals before choosing this option. Take into consideration lodging taxes.

OVERNIGHT TRAVEL - ACTUALS

10-8-4 NMSA 1978 – Reimbursement of Actual Expenses in Lieu of Per Diem Rates

- Must be requested in advance
- Actual reimbursement for lodging
- Meals limited to rate set forth by the Department of Finance & Administration
 - FY23 \$59 per 24 hour cycle
 - Reimbursement for actuals requires prior approval for from the President or designee.
- Receipts required

OVERNIGHT TRAVEL - ACTUALS

10-8-4 NMSA 1978 – Actual Reimbursement for Meals

- Maximum per 24-hour period
 - In-State: \$59.00
 - Out-of-State: \$59.00
- Receipts required
 - Note: To be valid, receipts must show detailed of itemized meal expenses. Credit card summary receipts are accepted to support tips only.
 - Tips should be added as a miscellaneous expense and not included with food.

OTHER TRAVEL - ACTUALS

10-8-4 NMSA 1978 – Reimbursement for Other Expenses / Miscellaneous (receipts required)

- Transportation fees at destination (taxi, rideshare, public transportation)
- Parking fees
- Gratuities

PARTIAL DAY PER DIEM

10-8-4 NMSA 1978 – Partial Day Per Diem Rates

- Calculated after last 24-hour travel cycle **OR** two or more hours beyond the normal workday when no overnight stay is required
 - 0 hours to < 2 hours - zero
 - 2 hours to < 6 hours - \$20.00
 - 6 hours to < 12 hours - \$42.00
 - 12 hours or more - \$59.00

24-HOUR TRAVEL CYCLE PERIODS

- **Begins when traveler departs to destination**
 - **Example A: Travel commences at 8:00 am & ends the following day at 8:00 pm**
 - Eligible for Partial Day Per Diem (12 hours)
 - **Example B: Travel commences at 4:15 am & ends the following day at 12:00 pm**
 - Eligible for Partial Day Per Diem (8 hours)
 - **Example C: Travel commences at 4:15 pm & ends two days later at 4:00 pm**
 - Not Eligible for Partial Day Per Diem
- **Note: Receipts presented for per diem or partial day per diem are not necessary and will not be considered when using rates.**

MILEAGE

10-8-4D NMSA 1978: Mileage-Private Conveyance

- Calculated from Post of Duty (NNMC) or Residence, whichever is closer to destination. If the traveler is coming or going home the person should calculate mileage from point of deviation.
- Note: Make sure your home is updated with HR and purchasing. Different addresses will delay your approval.

- Rate subject to change on January 1 every year
 - IRS standard mileage rates for current and upcoming calendar years:
 - *Mileage rate for FY2023 (July 2022)= \$0.56/mile*
 - *Mileage rate for FY2023 (January 2023)= \$0.585/mile*

- Mileage Calculation Options
 - **Rand McNally** road atlas (electronic) is recommended. If the service is not available Google maps will be accepted.
 - Official DOT state map
 - Odometer readings (suggested for local travel)

TRAVEL REQUEST FORM

LOCATED UNDER:

NNMC WEBPAGE > FACULTY & STAFF > BUSINESS OFFICE > FORMS / MANUALS

Initiated to Start Travel Authorization

- Form based on an estimate of all expenses
 - Expenses include lodging, transportation, meals, conference/registration, other incidental fees and Partial Day Per Diem regardless if NNMC or the traveler pays - Supporting documentation must be provided including any other details other details that justify the trip,
- Accounting information (FOAP) and signature of the cost center manager is mandatory. Failing to provide that information will have your request delayed.
- Travel request as well as reimbursement must be submitted to: travel.nnmc@nnmc.edu

TRAVEL ADVANCE

- Travel expenses should be paid by the traveler for reimbursement. If resources are needed, traveler can request an advance of 80% of the total for food, lodging, mileage, miscellaneous and partial day per diem. The request must be done by PR after the trip is approved by the business office.
- After the trip is approved, a PR can be submitted to purchasing@nnmc.edu for payment of conference fees, airfare and hotels.

TRAVEL REIMBURSEMENT FORM

LOCATED UNDER:

NNMC WEBPAGE > FACULTY & STAFF > BUSINESS OFFICE > FORMS / MANUALS

Completion post Travel Must be submitted within 2 (two) weeks of the trip return.

- Form based on Per Diem rates or actual incurred expenses, Not interchangeable. Must pick one in advance on the travel request.
 - Expenses include lodging, rental car, and other incidentals incurred by traveler
- Accounting information (FOAP)
 - Expenses may be paid by another department or grant other than the traveler's base FOAP

COMMON MISTAKES MUST HAVE ITEMS

Travel Reimbursement Form

- FOAP missing/incorrect
- Form must have trip start and trip ending dates and times.
- License Plate Number missing
- Miscalculation of miles
 - Use Rand McNally (preferred) or Google
 - College address: 921 N. Paseo De Onate
 - Travel Reimbursement Form revised (07/01/2022) (Please check the “expiration date” of the form to make sure you are submitting the most updated one.
 - Displays decimal on mileage box (no rounding)

COMMON MISTAKES

Travel Reimbursement Form

- Partial Day Per Diem – Ends after the last 24 hour cycle
- Once approved reimbursement cannot be changed from per diem to actuals or vice versa. Must pick one.
 - Not claimed when eligible
 - Claimed when not eligible
 - Incorrect amount claimed

COMMON MISTAKES

Travel Reimbursement Form

■ Receipts

- Missing hotel receipt or hotel not in the traveler's name.
- Missing detailed food receipt Receipts must show detailed of itemized meal expenses. Credit card summary receipts are accepted to support tips only.
- Additional person(s) on receipt claimed
- Alcohol claimed
- Missing receipt for gratuity
- Incorrect gratuity calculation
 - Up to 20% of food/beverage cost (i.e. **DO NOT CALCULATE ON TAX**)
- Not using Affidavit for Lost or Incomplete Receipts

COMMON MISTAKES

Travel Reimbursement Reminders

- Reimbursements limited to the maximum amounts per 24 hour period even though receipts indicate more.
- Receipts
 - Travelers should take a photo of receipts in the event they become lost - Make sure it is readable.
 - A non-itemized meal receipt should be accompanied by an Affidavit for Lost or Incomplete Receipts
 - Inconsistency between times showing in the form and receipts.

COMMON MISTAKES

Travel Reimbursement Caution

- Alcohol
 - Receipt date and time subject to extensive review
 - Any receipt showing alcohol during normal work hours will cease the reimbursement at that point
 - Notification to Human Resources will be made

REQUESTS AND REIMBURSEMENTS

TIMEFRAME

Travel request or reimbursement can take up to 3 weeks to get the approvals. Start submission early. Anything less than that should have a justification about the short notice request.

A copy of the travel request and/or reimbursement should be sent to the original email once it is approved.

QUESTIONS?

Thank you

Vince Lithgow, VP for Finance & Administration
Alfredo Viola Lima, Accountant