

RESOLUTION NO. 2009-5

PER DIEM AND MILEAGE POLICY

(Rescinds Resolution No. 2005-37)

BE IT ENACTED BY THE BOARD OF COMMISSIONERS OF LINCOLN COUNTY, STATE OF NEW MEXICO:

Section 1: Authority:

Section 6-5-8 NMSA 1978 provides that all public vouchers shall contain the information required by the Secretary of Finance and Administration. Section 6-5-8 also provides that all vouchers must be certified as true and correct by the officer or employee designated to approve payments of claims against state agencies and local public bodies.

The Per Diem and Mileage Act, Sections 10-8-1 to 10-8-8 NMSA 1978 governs the reimbursement for travel by all officers and employees of state agencies and local public bodies. The Per Diem and Mileage Act provides that the Secretary of Finance and Administration may promulgate rules and regulations defining what constitutes out-of-state travel, prorating per diem, authorizing advance payments for travel expenses, authorizing use of credit cards, and authorizing reimbursements of actual costs in lieu of per diem.

Section 2. Definitions: *(as used in this policy)*

- A. "Board or committee meeting" means those board or committee meetings to which the notice provisions of Section 10-15-1(c) NMSA 1978 of the Open Meetings Act are applicable; and which formally convene and call roll and take minutes even if no further business can take place because of the lack of a quorum;
- B. "County" means Lincoln County, New Mexico;
- C. "Designated post of duty" means the county seat of Lincoln County - Carrizozo, New Mexico;
- D. "Employee" means any person who is in the employ of Lincoln County whose salary is paid either completely or in part from public money;
- E. "Governmental entity" means a state agency or local public body within the State of New Mexico;
- F. "Home" means 1) for per diem purposes, the area within a 35-mile radius of the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.); 2) for mileage purposes, the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.);
- G. "Local public body" means every political subdivision of the state created under either general or special acts, which receives or expends public money from whatever source derived, including, but not limited to counties or other districts;
- H. "Non-salaried public officer" means a public officer serving in a non-salaried office or as a member of a board, advisory board or commission appointed by the governing authority of a local public body who is not entitled to compensation but is entitled to payment of per diem rates and mileage. This definition does not include non-salaried public officers who are also public officers or employees of other state agencies, or local public bodies;

- I. "Normal work day" means work hours as scheduled, both salaried and non-salaried, by department head or elected official;
- J. "Occasionally and irregularly travel" means not on a regular basis and infrequently as determined by the agency;
- K. "Out-of-state" means beyond the exterior boundaries of the State of New Mexico;
- L. "Public officer" means every elected or appointed officer of the county, including:
 - (1) All board and commission members;
 - (2) Non-salaried board of commission members who are also state officers or employees of other state agencies or local public bodies;
- M. "Secretary" means the Secretary of the Department of Finance and Administration;
- N. "State agency" means the State of New Mexico or any of its branches, agencies, departments, boards, instrumentalities or institutions;
- O. "Travel" for per diem purposes (*but not mileage purposes*) means away from home and at least 35 miles away from the designated post of duty of the public officer or employee; provided, however, that non-salaried public officers will be eligible for per diem for attending meetings in accordance with Section 5(d) hereof;
- P. "Travel time" means the amount of time away from home and designated post of duty. Travel time shall not include the amount of travel time which would have been required to travel by commercial airline to the out-of-state destination, unless:
 - (1) the out-of-state destination is a contiguous state of this state; or
 - (2) the vehicle is necessary for the official purpose of the traveler.
- Q. "Travel voucher" means a payment voucher submitted for the purpose of claiming reimbursement for travel expenditures.

Section 3. Travel Vouchers - Form:

- A. Every claim for reimbursement or advance of per diem or mileage, and other reimbursable travel expenses shall be on a travel voucher form created by the Finance Department and approved by the County Manager.
- B. Travel vouchers for the reimbursement of public officers and employees must have receipts attached for all money claimed, except:
 - (1) claims for reimbursement of mileage for travel by private conveyance pursuant to this policy;
 - (2) claims for reimbursement of per diem pursuant to this policy (*reimbursement claims for actual lodging or food costs must have receipts attached*);
 - (3) claims for reimbursement for taxi fares or other transportation fares at the destination of a

traveler; and

(4) claims for travel advances.

C. Every travel voucher shall set forth:

(1) the place or places to which traveled, the purpose served by the travel, and the date and hour of departure and return; or

(2) in the case of travel advances, full proposed itinerary, purpose served by the travel, and proposed charges.

D. No per diem, mileage or expenses shall be reimbursed to any public officer or employee unless:

(1) the voucher has been certified as true and correct by the person requesting per diem, mileage or expenses;

(2) the voucher has been approved for payment and certified as true and correct by an officer or employee designated to approve payment for the state agency or local public body;

(3) supporting documentation is attached to the voucher (*where applicable*); and,

(4) a copy of the travel voucher has been furnished to the appropriate authorities as required by law if such public officer or employee has been reimbursed an aggregate of more than the one thousand five hundred dollars (\$1,500.00) during the fiscal year in progress.

(5) the public officer or employee has obtained prior authorization from their department head, elected official or Board of County Commissioners for per diem and mileage expenses once they have been reimbursed an aggregate of more than one thousand five hundred dollars (\$1,500.00) during any one fiscal year.

E. Claims for reimbursement **must be submitted within thirty (30) days** from the date of travel in order to be paid. All requests submitted later than thirty (30) days after the date of travel will be denied.

Section 4. Per Diem - Rates - Proration:

A. Applicability. Per diem shall be paid to public officers and employees only in accordance with the provisions of this Section. Per diem rates shall be paid without regard to whether expenses are actually incurred. Where lodging and/or meals are provided or paid for by the governing body or another entity, the public officer or employee is entitled to reimbursement only for actual expenses under Section 4.

B. Per Diem Rate Computation. Except as provided in Subsection C through D of this Section, per diem for travel by public officers and employees shall be computed as follows:

(1) Partial Day Per Diem Rate. For occasional and irregular travel, which does not require overnight lodging, but extends beyond a normal work day:

(a) for less than 2 hours of travel beyond the normal work day, none;

(b) for 2 hours, but less than 6 hours beyond the normal work day, \$12.00;

(c) for 6 hours, but less than 12 hours beyond the normal work day, \$20.00;

(d) for 12 hours or more beyond the normal work day, \$30.00.

“Occasionally and irregularly travel” means not on a regular basis and infrequently as determined by the agency. For example, an employee is not entitled to per diem rates under this subparagraph if the employee either travels once a week or travels every fourth Thursday of the month. However, the employee is entitled to per diem rates under this subparagraph if the employee either travels once a month with irregular destinations and at irregular times or travels four times in one month and then does not travel again in the next two months, so long as this is not a regular pattern.

- (2) Overnight travel. Regardless of the number of hours traveled, travel for public officers and employees where overnight lodging is required shall be reimbursed as follows:

(a)	in-state	\$ 85.00
(b)	in-state special areas	\$ 135.00
(c)	out-of-state	\$ 115.00
(d)	out-of-state special areas	\$ 135.00

or actual lodging and meal expenses under Section 4.

- (3) Return from Overnight Travel. On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made.

- (a) for less than 2 hours, none;
(b) for 2 hours, but less than 6 hours, \$12.00;
(c) for 6 hours or more, but less than 12 hours, \$20.00;
(d) for 12 hours or more, \$30.00.

- (4) For all public officers and employees, the in-state special area shall be Santa Fe. The out-of-state special areas shall be the metropolitan areas of New York City, Washington, D.C., Chicago, Los Angeles, San Francisco, Palm Springs, San Diego, Atlanta, Boston, Las Vegas, Atlantic City, Philadelphia, Dallas/Fort Worth, designated as metropolitan by the most recent edition of the Rand-McNally road atlas and areas outside the continental United States, including Alaska and Hawaii.

C. Non-salaried public officers may receive per diem for attending each board or committee meeting at a rate as determined by the governing body for local public body officers not to exceed the statutory maximum allowable.

D. Reimbursement of Actual Expenses in Lieu of Per Diem Rates

- (1) Applicability. Upon written request of a public officer or an employee, written approval may be granted to reimburse actual expenses in lieu of the per diem rate where overnight travel is required. Written request must be submitted to Finance Department with the voucher prior to travel.
- (2) Overnight Travel. For required overnight travel a public officer or an employee may be reimbursed as follows:
- (a) Actual Reimbursement for 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 this section. 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 \$200.00

per night **must** obtain the signature of the department 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.

- (b) Actual Reimbursement for Meals. Actual expenses for meals are limited to a maximum of \$30.00 for a 24-hour period.
 - (c) 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 public 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 department head or governing board.
- (3) Return from Overnight Travel. On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made.
- (a) for less than 2 hours, none;
 - (b) for 2 hours, but less than 6 hours, \$12.00;
 - (c) for 6 hours or more, but less than 12 hours, \$20.00;
 - (d) for 12 hours or more, \$30.00.
 - (e) No reimbursement for actual expenses will be granted in lieu of partial day per diem rates.

Section 5. Travel Advances - Lincoln County:

- A. Department heads or elected officials, or an authorized designee, upon written request accompanied by a travel voucher, may authorize a public officer or employee to be advanced up to 80% of estimated travel expenses requested. **Requests for travel advances should be submitted two (2) weeks prior to travel.** If requests are not received by the Finance Department at least two (2) weeks prior to travel, advances may not be available.
- B. Where a travel advance is made, the public officer or employee shall remit, within five(5) days of return from the trip, a refund of any excess advance payment to the agency.
- C. Travel advances will be based upon allowable per diem rates, as per Section 4.B.(2) and mileage costs.
- D. Each department head or elected official shall keep individual employee ledgers for travel advances. The ledger shall include the following information to provide an adequate audit trail and available to the Finance Department:

Employee _____ Vendor No. _____
 Department _____ Fiscal Year _____

Date(s) of Travel	Date of Advance	Destination	Amount of Advance	Per Diem Earned	Additional Per Diem (Refund Due)

Section 6. Mileage - Private Conveyance:

- A. Rate. Public officers and employees of state agencies shall be reimbursed for mileage accrued in the use of a private vehicle or aircraft in the discharge of official duties as follows:
- (1) privately owned vehicles, the Internal Revenue Service ("IRS") standard mileage rate "set January 1st of the previous year". (.50.5 cents per mile for CY 2009 and .55 cents per mile for CY 2010 etc).
 - (2) privately owned airplane, 88 cents per nautical mile.
 - (3) mileage (*privately owned automobiles*) accrued shall be reimbursed at the rate set as follows:
 - (a) pursuant to the mileage chart of the most recent edition of the Rand-McNally road atlas; or
 - (b) pursuant to actual mileage if the beginning and ending odometer reading is certified as true and correct by the traveler; **and**
 - (1) the destination is not included on the Rand McNally road atlas, or,
 - (2) at the destination(s) of the public officer or employee, the public officer or employee was required to use the private conveyance in performance of official duties.
 - (4) mileage (*privately owned aircraft*) accrued shall be reimbursed at a rate not to exceed the current lowest coach class commercial air fare, after County verifies the current rates of at least two commercial airlines **prior** to reimbursement, for routes traveled by commercial airlines. Otherwise, a rate of 88 cents per mile shall be reimbursed.
- B. The per diem and mileage or per diem and cost of tickets for common carriers paid to salaried public officers or employees is in lieu of actual expenses for transportation, lodging and subsistence.
- C. Reimbursement Limit for Out of State Travel. Total mileage reimbursement for out of state travel by privately owned vehicle shall not exceed the total coach class commercial airfare that would have been reimbursed those traveling had they traveled by common carrier.
- D. Additional Mileage Provision. Mileage accrued while on official business shall be reimbursed for travel on official business. An agency head or designee may authorize by memorandum reimbursement for mileage from a point of origin farther from the destination than the designated post of duty in appropriate circumstances, up to ten (10) miles per day.
- E. Actual Reimbursement for Mileage. Reimbursement for mileage will be from the designated post of duty except when travel is commenced or terminated to place of residence after a normal workday or on the weekend when place of residence may be used for computation purposes.

Section 7. Reimbursement for Other Expenses:

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

A. Receipts Not Required. Public officers and employees may be reimbursed without 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; and
- (3) parking fees.

In an amount of \$6.00 per day not to exceed a total of \$30.00 per trip. If more than \$6.00 per day or \$30.00 per trip is claimed, receipts must accompany the entire amount of the reimbursement claim.

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

- (1) actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;
- (2) rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate;
- (3) registration fees for educational programs or conferences, provided, if the fees includes lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the public officer or employee and not included in the fee shall be reimbursed within the limits of Section 4; and
- (4) professional fees or dues that are beneficial to the agency's operations or mission.

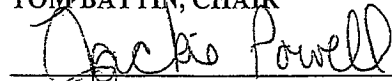
Under circumstances where the loss of receipts would deny reimbursement and create a hardship, an affidavit from the public officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the department head or governing board.

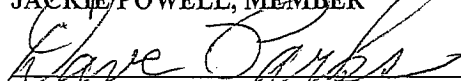
Section 8. Effective Date:

This Per Diem and Mileage Policy shall be effective the 21st day of July, 2009.

**BOARD OF COMMISSIONERS OF
LINCOLN COUNTY, NEW MEXICO**


TOM BATTIN, CHAIR


JACKIE POWELL, MEMBER



DAVE PARKS, MEMBER




EILEEN SEDILLO, VICE CHAIR

DON WILLIAMS, MEMBER

ATTEST:


TAMMIE J. MADDOX, CLERK