

D-3150 DKC

EXPENSE AUTHORIZATION / REIMBURSEMENT

School Board members and employees who incur expenses in carrying out their authorized duties shall be reimbursed by the District upon submission of allowable supporting receipts, provided that prior authorization has been granted.

Reimbursement amounts shall not exceed the maximums established pursuant to 10-8-1 through 10-8-8 and as subject to 6.20.2.19.

The statute indicates that mileage rate reimbursements are to be in accord with the Internal Revenue Service standard rate set January 1 of the previous year for miles traveled in a privately owned vehicle or eighty-eight cents (\$.88) in a privately owned airplane under certain conditions cited in NMSA 10-8-4 D. Reimbursement for actual meals and incidentals shall not exceed the maximum amounts for in-state and out-of-state travel established by the Department of Finance and Administration (DFA).

Expense Authorization/Reimbursement

- The Board of Education will establish procedures for travel and training consistent with the Per Diem and Mileage Act, Chapter 10, Article 8, NMSA, 1978 Compilation, and the Department of Finance and Administration (DFA) regulations 2.42.2.8, *et seq.* NMAC.
- Employees who travel on authorized school business trips, or who sponsor extracurricular activities will be eligible for reimbursement in accordance with District procedures.
- Prior approval for all travel will be obtained before any expenses are incurred.

Mileage and Per Diem

- The Board will reimburse employees and school officials for expenses for travel in connection with School business. Such travel must be approved by the Superintendent and the Board of Education in advance, and reimbursement shall not exceed per diem and mileage rates established by the New Mexico Per Diem and Mileage Act, §§ 10-8-1 through 10-8-8 NMSA 1978, and the Secretary of the Department of Finance and Administration (DFA), 2.42.2.8 *et seq.* NMAC.
- Per Diem - An employee or school official approved for travel away from his/her home and away from his/her designated post of duty on official school business shall receive per diem in accordance with the most current rates established by the Per Diem and Mileage Act and the DFA regulations as follows:
 - Partial Day Per Diem - Partial day per diem rates for travel by school officials or employees for travel which does not require overnight lodging:
 - ★ for less than two hours of travel beyond the normal work day, none;
 - ★ for two hours, but less than six (6) hours beyond the normal

work day, twelve dollars (\$12.00);

★ for six (6) hours, but less than twelve (12) hours beyond the normal work day, twenty dollars (\$20.00); and

★ for twelve (12) hours or more beyond the normal work day, thirty dollars (\$30.00).

■ Overnight Per Diem - Regardless of the number of hours traveled, travel by public officers and employees where overnight lodging is required the overnight per diem rates shall be as follows:

★ in-state areas, eighty-five dollars (\$85.00);

★ in-state special area, one hundred thirty-five dollars (\$135.00);

★ out-of-state areas, one hundred fifteen dollars (\$115.00); and

★ or actual lodging and meal expenses under section 3 below.

■ Actual Expenses - Upon written request of an employee or school official, the Board of Education grant approval for an employee or school official to be reimbursed actual expenses in lieu of receiving per diem rates as listed above in section B2 where overnight travel is required. Approved overnight travel for actual expenses will be reimbursed as follows:

★ Actual Reimbursement for Lodging - An employee or school official may elect actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth above in section B2. Whenever possible, employees or school officials should stay in hotels which offer government rates. Lodging expenses in excess of one hundred twenty (\$120.00) per night must be pre-approved by the Board of Education and a travel expense form with the signature of the Superintendent must be issued.

★ Actual Reimbursement for Meals - Actual expenses are limited to a maximum of thirty dollars (\$30.00) for in-state and forty-five dollars (\$45.00) for out-of-state travel for a twenty-four (24)-hour period.

★ Receipts Required - The employee or school official must submit original itemized receipts for the actual meal and lodging expenses incurred. Non-itemized summary receipts will not be accepted for reimbursement and will not qualify for approval with an affidavit. Under circumstances where the loss of receipts would create a hardship, an affidavit from the employee or school official attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel expense form. See DFA regulations, Section 2.42.2.15 NMAC for a sample affidavit.

- Mileage - Employees and school officials shall be reimbursed for mileage accrued in the use of a private automobile in the discharge of official duties as follows:
 - Privately owned automobile - forty cents (\$0.40) per mile;
 - Only one person shall receive mileage for each mile traveled in a single privately owned vehicle; and
 - Mileage shall be allowed from closest point of either the work place or employee/school official's home to the destination of the meeting, conference, work session, in service, or assignment.
- Common Carrier - Costs of tickets for common carriers may be purchased by the School District in advance of approved travel. Costs for ticket(s) purchased by an employee or school official for approved travel will be reimbursed for actual cost of ticket(s).
- Reimbursement for Other Travel-Related Expenses - Employees and school officials may be reimbursed for certain actual expenses in addition to per diem rates.
 - Receipts not required - Employees and school officials may be reimbursed without receipts for the following expenses:
 - ★ transportation fares at the destination of the traveler; and
 - ★ parking fees; in an amount of six dollars (\$6.00) per day not to exceed a total of thirty dollars (\$30.00) per trip.
 - Receipts required - Employees and school officials may be reimbursed for the following expenses provided that receipts for all such expenses are attached to the travel expense form:
 - ★ actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;
 - ★ rental cars, provided less expensive public transportation is not available or appropriate;
 - ★ 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 school official or employee and not included in the fee shall be reimbursed; and
 - ★ professional fees or dues approved by the Superintendent or the Finance and Operations Director that are beneficial to the School District's operations or mission.
- Procedures and Time Lines - The following procedures and time lines must be followed for all out-of-district travel.

- All requests for travel must be submitted on a Bloomfield Schools Travel Expense Form. Travel Expense Forms are available from principals, other immediate supervisors, on-line from the Business Office Website or from the Business Office. Incomplete or incorrect travel forms will be sent back to the employee for completion/corrections.
- Employees must submit requests for travel on a travel form to his/her principal or immediate supervisor at least thirty days (30) prior to the anticipated travel date. Special circumstances, including late notice to required meetings/training, may allow for the Superintendent to make an exception to the thirty-day (30) requirement.
- Out-of-state travel shall be submitted in time to receive Board approval at a regular Board meeting date prior to the date of anticipated travel. All out-of-state travel requires Board of Education approval. If the Superintendent has approved travel for special circumstances, the travel must be approved by the Board of Education at the next regularly scheduled meeting.
- Upon return from approved travel, the employee or school official must complete, sign, and submit a properly completed Travel Expense Form in order to receive reimbursement.

- An employee or school official shall be responsible for all travel, lodging, and meals costs incurred for travel which has not been properly approved.

Adopted: September 13, 2016

LEGAL REF.:

[10-8-1 NMSA et seq.](#)

[6.20.2.19 NMAC](#)

[PSAB Supplement 20 Training and Travel](#)

CROSS REF.:

[EEB](#) - Business and Personnel Transportation Services