

SANTA FE COUNTY

RESOLUTION NO. 2008-108

A RESOLUTION ESTABLISHING AND IMPLEMENTING TRAVEL ADVANCE AND REIMBURSEMENT PROCEDURES

WHEREAS, The Santa Fe County Finance Division is requesting approval to implement a policy and procedure regarding travel advances and reimbursements for travel.

WHEREAS, This policy will serve as a uniform procedure applicable to all Elected Officials and County staff in regards to all travel advances and reimbursements for travel.

WHEREAS, The requested policy will be included in an overall Accounting Manual, and any attachments are subject to annual review and may need to be updated.

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Santa Fe County that this Resolution to approve and implement the Travel Advance and Reimbursement Procedures, is hereby adopted.

APPROVED, ADOPTED AND PASSED this 24th day of June 2008.



ly vt

Valerie Espinoza, County Clerk

BOARD OF COUNTY COMMISSIONERS

[Signature]
Jack Sullivan, Chairman

[Signature]



Approved As To Form

[Signature]
Stephen C. Ross, County Attorney

Finance Division Approval

[Signature]
Teresa C. Martinez, Finance Director

COUNTY OF SANTA FE)
STATE OF NEW MEXICO) ss

BCC RESOLUTIONS
PAGES: 10

I Hereby Certify That This Instrument Was Filed for Record On The 24TH Day Of June, A.D., 2008 at 16:13 And Was Duly Recorded as Instrument # 1530185 Of The Records Of Santa Fe County

[Signature]
Witness My Hand And Seal Of Office Valerie Espinoza Deputy County Clerk, Santa Fe, NM

ASD – FINANCE DIVISION
ALL DEPARTMENTS

PROCEDURE NO.: Resolution No. 2008- COUNTY-WIDE

TITLE: **Travel Advance and Reimbursement Procedures**

EFFECTIVE DATE: June 24, 2008

APPROVED BY: _____
Finance Director

I. PURPOSE

To provide procedures regarding the accounting and control of travel advances and per diem reimbursements. Statutory guidelines addressed in this policy include:
NMSA 1978, Sections 10-8-1 through 10-8-8 (1979) – Per Diem and Mileage Act
Resolution No. 2000-131 Santa Fe County – A Resolution Adopting a Per Diem and Mileage Act
Pursuant to Department of Finance and Administration (DFA) Rule 2.42.2 NMAC

II. APPLICABILITY

This procedure applies to all elected officials and employees of Santa Fe County who are authorized to issue purchase requisitions for travel advances and reimbursements.

III. SCOPE

In accordance with NMSA 1978, Section 10-8-1 to 10-8-8 (1995 Repl. Pamp.) and the DFA Rule 2.42.2 NMAC, Santa Fe County Resolution No. 2000-131 governs the payment of per diem rates and mileage and the reimbursement of expenses for all elected officials and employees of Santa Fe County. This policy is in accordance with and in addition to the aforementioned guidelines.

IV. GENERAL

This procedure outlines specific steps required to complete a travel voucher for travel advances and per diem reimbursement expenses for all public officers and employees.

V. DEFINITIONS

Actual Expenses in lieu of per diem rates - reimbursement for actual expenses for lodging and meals, receipts required.

Per diem Rates Proration - reimbursement without regard to whether expenses are actually incurred specific to lodging and/or meals.

Travel voucher - a payment voucher submitted for the purpose of claiming per diem, being on official business away from home and at least 35 miles from the designated post of duty of the elected official or county employee.

VI. SPECIFIC STEPS AND REQUIREMENTS

A. Travel Voucher Form: A written request for reimbursement for per diem rates proration or for actual expenses in lieu of per diem rates must be authorized prior to the trip. The traveler may be authorized to receive an 80% advance for per diem rates or per diem actual expenses. Otherwise the traveler will be reimbursed 100% upon return. The form must contain the following required information. (**Attachment A**)

1. Every travel request must set forth the following information for
Part I: Travel Request Information
 - a) Date of Request, type of travel – In/Out of State, travel dates;
 - b) Traveler name, department/division, Fund/cost center;
 - c) The purpose of the travel - attach a copy of any applicable agenda(s);
 - d) The destination to which traveled;
 - e) The vehicle information used for transportation (County vs. private);
 - f) The estimated cost of travel for budgetary information;
 - g) Department Head original approval signature for estimated cost of travel;

2. Every travel request must set forth the following information for
Part II: Travel Vouchering Information
 - a) The departure and return dates and times relative to the agenda(s);
 - b) The trip description specific to the traveler's reimbursement (rates vs. actual expenses);
 - c) Any documentation relative to commercial airfare, mileage, lodging, meals, registration, miscellaneous fares with proposed fees;
Whenever possible, employees and elected officials should stay in hotels which offer government rates.
 - d) Type of Disbursement for this voucher; 80% Advance, Adjusted Reimbursement or 100% Reimbursement;
 - e) Department director original approval signature to reimburse traveler
 - f) Certification signatures must be original;
 - g) The County Manager must approve lodging expenses in excess of established threshold (refer to DFA Rule 2.42.2 NMAC regarding Per Diem and Mileage Act) per night for employees or elected officials with a memorandum and original signature;
 - h) The Chairperson of the Board must approve lodging expenses in excess of established threshold (refer to DFA Rule 2.42.2 NMAC regarding Per Diem and Mileage Act) per night for the County Manger with a memorandum and original signature;

3. No per diem, mileage or expenses shall be reimbursed to any public officer or employee unless:
 - a) The voucher has been certified as true and correct by the person requesting per diem, mileage or expenses by an original signature; and
 - b) The voucher has been approved for payment and certified as true and correct by the original signature of the department director, elected official, or their designee.
 - c) The County Manager must certify and approve travel for department directors or Elected Officials with an original signature.
 - d) A County Commissioner must certify and approve travel for the County Manager with an original signature.

4. Travel Advances: Upon request accompanied by a travel voucher signed by the designated appointee as set forth above in Section VI, Paragraph A, Subparagraph 2 the employee may be advanced up to 80 percent of the estimated travel expenses.
 - a) Requests for travel advances must be submitted 10 working days prior to the date of travel.
 - 1) If complete travel voucher (with all supporting documentation) is not received 10 days prior to travel, 100% reimbursement will be made upon the traveler's return, with appropriate documents/receipts.
 - b) The Finance Director may waive these requirements for special circumstances. Special circumstances may include proof of significant savings regarding commercial airfare and/or registration fees.
 - c) Requests for travel advances for extraditions must be submitted at least 3 working days prior to the date of travel; otherwise 100% reimbursement will be made upon the traveler's return, with appropriate documents/receipts.
 - d) Payments for travel must follow the Voucher Process as noted in the Accounts Payable Procedures for Santa Fe County Disbursements.
5. When a travel advance has been made, the following shall be submitted to the Finance Division within 5 business days upon return from the trip:
 - a) A revised travel voucher requesting additional reimbursement (See **Attachment B**).
 - (1) Update the voucher used for the advance with current information and have the employee and department director initial for processing. Preferably, use a different color of ink.
 - b) For actual expenditure reimbursement, all receipts must be attached.
 - (1) If an employee loses his/her receipts and utilizes an affidavit for lost receipts more than one time, then the Finance Director or County Manager may use his/her discretion to disallow the use of actual reimbursements for future travel, in which case the employee will be reimbursed per diem rates.
 - c) A refund for any excess advance payment must be submitted to the Finance Division within 5 business days upon return from the trip. The Finance Division shall deposit the refund and adjust the expenditure line item.
 - d) Failure to adhere to these requirements may result in revocation of future travel advances for the public officer, employee, or department.
6. The Finance Division shall maintain travel advance records. Upon receipt of revised travel voucher and supporting documentation, the remaining additional reimbursement will be processed and payment will be made to the traveler. If the traveler must refund the County, the refund must be submitted within 5 business days.

7. All travel vouchers and change orders must be submitted to Finance for approval. (See Attachment C).
 - a) Finance will review, update voucher and contact department/division of any changes made and approve the requisition. The approved travel voucher packet will be sent to Purchasing in order for a purchase order to be processed.
 - b) Upon receipt of the Purchase Order, the department/division must submit the file copy of the Purchase Order with any original documentation to the Finance Division in order to process any type of travel reimbursement as indicated.
8. The final travel reimbursement must be submitted in accordance to Finance fiscal year end deadline schedule¹, in order to avoid any outstanding receivables or payables at year end.
9. The Finance Division shall review all travel advances prior to fiscal year end and collect, pay, or encumber outstanding amounts. Any receivables or payables at year-end must be recorded on the books and records of the County.

¹ This schedule is created annually by the Finance division and will be sent out via County-wide email and passed out to department directors at senior staff meetings.

**SANTA FE COUNTY
TRAVEL VOUCHER SAMPLE FOR ACTUALS (80%)**

PART I: Travel Request Information

Date of Request 4/1/08 Type of Travel: In-State Out-of-State Travel Dates 6/15 - 6/19/08
 Name of Traveler FINANCE PERSON Department/Division FINANCE Fund-Cost Center 101-0511
 Purpose of travel GFOA CONFERENCE 2008 Destination Ft Lauderdale, FL
 Vehicle Used: County Vehicle Private Vehicle Vehicle License No. MNY900 Make/Model Toyota/Camry Year 1999

Estimated cost of travel (Note: include PO information for airfare and registration, if applicable):

Commercial Airfare (Line Item 3001 or 3002; Vendor: <u>Westwind Travel</u> PO# <u>812345</u>)	\$ <u>300.00</u>
Mileage for private vehicle (Attach Rand McNally information) <u>Santa Fe - Alb (rdtrip) 63 x2 = 126 x .032/mile</u>	\$ <u>40.32</u>
Taxi, parking, and other miscellaneous fares	\$ <u>30.00</u>
Meals & Lodging Rates <input checked="" type="checkbox"/> Actual Finance Review Approval: _____	\$ <u>912.00</u>
Registration Fees (Line Item 7033); Vendor: <u>GFOA</u> (PO# <u>812346</u>)	\$ <u>190.00</u>
Other (specify): <u>Budget Car Rental</u> PO # <u>812347</u> Fuel <u>\$50.00</u>	\$ <u>210.00</u>
TOTAL ESTIMATED COST OF TRAVEL:	\$ <u>1682.32</u>

Approval to Travel (Department Head or Elected Official) _____ Date _____

PART II: Travel Vouchering Information

Original Signature Approves Travel Cost

Itemized Expenses to be reimbursed to traveler:

Date	Departure Time	Return Time	Trip Description	In-State Line Items			3001	3003	3001	TOTALS
				Odometer Readings	No. Of Days	No. Of Days/Hrs	3002	3004	3002	
06/15/08	5:30 am		Santa Fe to Alb Airport (126 rdtrip) Hilton (\$150/night + 15% tax) = \$175.50 per night		4		40.32			40.32
			Meals 3 days x \$45 = \$135		4			702.00		702.00
06/19/08		7:00 pm	Partial Day (5:30 am-7:00 pm)			13.5 hrs		180.00		180.00
			Fares -\$6/day (6/15-6/19)		5			30.00		30.00
			Fuel for Rental car						30.00	50.00
TOTALS (Check here if a continuation sheet is attached.)										1032.32
<input checked="" type="checkbox"/> Advance Amount (80%) Date Submitted _____										825.86
Adjusted Reimbursement (20% if Advance was taken) Date Submitted _____										
Adjusted Reimbursement (100% No Advance) Date Submitted _____										

Approval to Reimburse Traveler (Department Head or Elected Official) _____ Date: _____

Original Signature Approves Reimbursement to Traveler

CERTIFICATIONS:

Print Employee Name _____
 I, _____ do solemnly swear that the above account and the within itemized statement are just and true in all respects. **PAYEE Sign Here** _____ Date _____
 Subscribed and
NOTARY: sworn to before me at _____ this _____ day of _____ 20 _____ SIGNED _____ Title _____ My Commission Expires _____
 OR IN LIEU OF AUTHORIZATION, signature witnessed by: **WITNESS** _____ **WITNESS** _____ (SEAL)

**SANTA FE COUNTY
TRAVEL VOUCHER SAMPLE FOR RATES (80%)**

PART I: Travel Request Information

Date of Request 4/1/08 Type of Travel: In-State Out-of-State Travel Dates 6/15 - 6/19/08
 Name of Traveler FINANCE PERSON Department/Division FINANCE Fund-Cost Center 101-0511
 Purpose of travel GFOA CONFERENCE 2008 Destination Ft Lauderdale, FL
 Vehicle Used: County Vehicle Private Vehicle Vehicle License No. MNY900 Make//Model Toyota/Camry Year 1999

Estimated cost of travel (Note: include PO information for airfare and registration, if applicable):

Commercial Airfare (Line Item 3001 or 3002; Vendor: <u>Westwind Travel</u> PO# <u>812345</u>)	\$ <u>300.00</u>
Mileage for <u>private vehicle</u> (Attach Rand McNally information) <u>Santa Fe - Alb (rdtrip) 63 x2 = 126 x .032/mile</u>	\$ <u>40.32</u>
Taxi, parking, and other miscellaneous fares	\$ <u>30.00</u>
Meals & Lodging <u>X</u> Rates _____ Actual Finance Review Approval: _____	\$ <u>490.00</u>
Registration Fees (Line Item 7033); Vendor: <u>GFOA</u> (PO# <u>812346</u>)	\$ <u>190.00</u>
Other (specify): <u>Budget Car Rental</u> PO # <u>812347</u> <u>Fuel \$50.00</u>	\$ <u>210.00</u>
TOTAL ESTIMATED COST OF TRAVEL:	\$ <u>1230.32</u>

Approval to Travel (Department Head or Elected Official) _____ Date _____

PART II: Travel Vouchering Information

Original Signature Approves Travel Cost

Itemized Expenses to be reimbursed to traveler:

Date	Departure Time	Return Time	Trip Description	In-State Line Items			3001	3003	3001	TOTALS
				Odometer Readings	No. Of Days	No. Of Days/Hrs	3002	3004	3002	
06/15/08	5:30 am		Santa Fe to Alb Airport (126 rdtrip) Meals & Lodging @ \$115/Day		4		40.32	460.00		40.32 460.00
06/19/08		7:00 pm	Partial Day (5:30 am-7:00 pm) Fares -\$6/day (6/15-6/19) Fuel for Rental car		5	13.5 hrs		30.00	30.00	30.00 50.00
TOTALS (Check here if a continuation sheet is attached.)										610.32
<input checked="" type="checkbox"/> Advance Amount (80%) Date Submitted _____										488.56
Adjusted Reimbursement (20% if Advance was taken) Date Submitted _____										
Adjusted Reimbursement (100% No Advance) Date Submitted _____										

Approval to Reimburse Traveler (Department Head or Elected Official) _____ Date: _____

Original Signature Approves Reimbursement to Travel

CERTIFICATIONS:

Print Employee Name _____

I, _____ do solemnly swear that the above account and the within itemized statement are just and true in all respects. **PAYEE Sign Here** _____ Date _____

Subscribed and _____ My Commission Expires _____

NOTARY: sworn to before me at _____ this _____ day of _____ 20____ SIGNED _____ Title _____ Expires _____ (SEAL)

OR IN LIEU OF AUTHORIZATION, signature witnessed by: **WITNESS** _____ **WITNESS** _____

**SANTA FE COUNTY
TRAVEL VOUCHER SAMPLE FOR ACTUALS (20%)**

PART I: Travel Request Information

Date of Request 4/1/08 Type of Travel: In-State Out-of-State Travel Dates 6/15 - 6/19/08
 Name of Traveler FINANCE PERSON Department/Division FINANCE Fund-Cost Center 101-0511
 Purpose of travel GFOA CONFERENCE 2008 Destination Ft Lauderdale, FL
 Vehicle Used: County Vehicle Private Vehicle Vehicle License No. MNY900 Make/Model Toyota/Camrv Year 1999

Estimated cost of travel (Note: include PO information for airfare and registration, if applicable):

Commercial Airfare (Line Item 3001 or 3002; Vendor: <u>Westwind Travel</u> PO# <u>812345</u>)	\$	<u>300.00</u>	300.00
Mileage for private vehicle (Attach Rand McNally information) <u>Santa Fe - Alb (rdtrip) 63 x2 = 126 x .032/mile</u>	\$	<u>40.32</u>	40.32
Taxi, parking, and other miscellaneous fares	\$	<u>30.00</u>	65.00
Meals & Lodging Rates <input checked="" type="checkbox"/> Actual Finance Review Approval: _____	\$	<u>912.00</u>	820.50
Registration Fees (Line Item 7033); Vendor: <u>GFOA</u> (PO# <u>812346</u>)	\$	<u>190.00</u>	190.00
Other (specify): <u>Budget Car Rental</u> PO # <u>812347</u> <u>Fuel \$50.00</u>	\$	<u>210.00</u>	205.00
TOTAL ESTIMATED COST OF TRAVEL:			\$ <u>1682.32</u> 1620.82

Approval to Travel (Department Head or Elected Official) _____ Date _____

PART II: Travel Vouchering Information

Initial Signature Approves Final Travel Cost

Itemized Expenses to be reimbursed to traveler:

Date	Departure Time	Return Time	Trip Description	In-State Line Items		3001	3003	3001	TOTALS	
				Out-of-State Line Items		3002	3004	3002		
				Odometer Readings	No. Of Days	No. Of Days/Hrs	Mileage	Per Diem	Misc. Fares	
06/15/08	5:30 am		Santa Fe to Alb Airport (126 rdtrip) Hilton (\$150/night + 15% tax) = \$175.50 per night		4		40.32	702.00		40.32 702.00
06/19/08		7:00 pm	Meals 3 days x \$45 = \$135 Partial Day (5:30 am-7:00 pm)		4			180.00		180.00
			Fares -\$6/day (6/15-6/19) Fuel for Rental car		5	13.5 hrs		30.00	30.00	30.00 30.00
TOTALS (Check here if a continuation sheet is attached.)									1032.32	970.82
<u>Advance Amount (80%)</u>				<u>Date Submitted</u>		80% paid in advance			825.86	-825.86
<input checked="" type="checkbox"/> <u>Adjusted Reimbursement (20% if Advance was taken)</u>				<u>Date Submitted</u>						144.96
<u>Adjusted Reimbursement (100% No Advance)</u>				<u>Date Submitted</u>						

Approval to Reimburse Traveler (Department Head or Elected Official) _____ Date: _____

Initial Signature Approves Reimbursement to Traveler

CERTIFICATIONS:

<u>Print Employee Name</u>	<u>Payee Initials Signature</u>
I, _____ do solemnly swear that the above account and the within itemized statement are just and true in all respects. PAYEE Sign Here _____ Date _____	
<u>Subscribed and</u>	<u>My Commission</u>
NOTARY: sworn to before me at _____ this _____ day of _____ 20____ SIGNED _____ Title _____ Expires _____	(SEAL)

OR IN LIEU OF AUTHORIZATION, signature witnessed by: WITNESS _____ WITNESS _____

**SANTA FE COUNTY
TRAVEL VOUCHER SAMPLE FOR RATES (20%)**

PART I: Travel Request Information

Date of Request 4/1/08 Type of Travel: In-State Out-of-State Travel Dates 6/15 - 6/19/08
 Name of Traveler FINANCE PERSON Department/Division FINANCE Fund-Cost Center 101-0511
 Purpose of travel GFOA CONFERENCE 2008 Destination Ft Lauderdale, FL
 Vehicle Used: County Vehicle Private Vehicle Vehicle License No. MNY900 Make/Model Toyota/Camrv Year 1999

Estimated cost of travel (Note: include PO information for airfare and registration, if applicable):

Commercial Airfare (Line Item 3001 or 3002; Vendor: <u>Westwind Travel</u> PO# <u>812345</u>)	\$	<u>300.00</u>	300.00
Mileage for private vehicle (Attach Rand McNally information) <u>Santa Fe - Alb (rdtrip) 63 x2 = 126 x .032/mile</u>	\$	<u>40.32</u>	40.32
Taxi, parking, and other miscellaneous fares	\$	<u>30.00</u>	65.00
Meals & Lodging <u>X</u> Rates _____ Actual Finance Review Approval: _____	\$	<u>490.00</u>	490.00
Registration Fees (Line Item 7033); Vendor: <u>GFOA</u> (PO# <u>812346</u>)	\$	<u>190.00</u>	190.00
Other (specify): <u>Budget Car Rental</u> PO # <u>812347</u> <u>Fuel \$50.00</u>	\$	<u>210.00</u>	205.00
TOTAL ESTIMATED COST OF TRAVEL:			
	\$	<u>1682.32</u>	1270.32

Approval to Travel (Department Head or Elected Official) _____ Date _____

PART II: Travel Vouchering Information

Initial Signature Approves Final Travel Cost

Itemized Expenses to be reimbursed to traveler:

Date	Departure Time	Return Time	Trip Description	In-State Line Items			3001	3003	3001	TOTALS
				Odometer Readings	No. Of Days	No. Of Days/Hrs	3002	3004	3002	
				Mileage	Per Diem	Misc. Fares				
06/15/08	5:30 am		Santa Fe to Alb Airport (126 rdtrip) Meals & Lodging @ \$115/Day		4		40.32	460.00		40.32 460.00
06/19/08		7:00 pm	Partial Day (5:30 am-7:00 pm) Fares -\$6/day (6/15-6/19) Fuel for Rental car		5	13.5 hrs		30.00	30.00 50.00	30.00 65.00 45.00
TOTALS (Check here if a continuation sheet is attached.)										610.32
Advance Amount (80%)				Date Submitted			80% paid in advance			488.56
X Adjusted Reimbursement (20% if Advance was taken)				Date Submitted						151.76
Adjusted Reimbursement (100% No Advance)				Date Submitted						

Approval to Reimburse Traveler (Department Head or Elected Official) _____ Date: _____

Initial Signature Approves Reimbursement to Traveler

CERTIFICATIONS:

Print Employee Name _____

JURAT: I, _____ do solemnly swear that the above account and the within itemized statement are just and true in all respects. **PAYEE Sign Here** _____ Date _____

Subscribed and _____ My Commission _____
NOTARY: sworn to before me at _____ this _____ day of _____ 20 _____ SIGNED _____ Title _____ Expires _____
 _____ (SEAL)

OR IN LIEU OF NOTORIZATION, signature witnessed by: **WITNESS** _____ **WITNESS** _____

ATTACHMENT B - RATES

SANTA FE COUNTY
TRAVEL VOUCHER REQUISITION PROCEDURES

SFC CLERK RECORDED 06/24/2008

