



THE UNIVERSITY OF NEW MEXICO

HEALTH SCIENCES CENTER

Travel and Food Reimbursements

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Travel Reimbursement Process:

Trip is taken

- Costs are reasonable and allowable.
- Commercial airline cost was lowest available rate based on a reasonable flight schedule. Unless otherwise documented, this may be the price of a ticket that could have been purchased 21 days in advance of when the travel occurred, or when the conference/hotel was booked.
- Auto rental or mileage per diem for travel (in lieu of airfare) is allowed if cost is equal or less than flying based on a reasonable flight schedule. Unless otherwise documented, this may be the price of a ticket that could have been purchased 21 days in advance of when the travel occurred or when the conference/hotel was booked.

Documentation is gathered

Travel

- Original airfare and itinerary and auto rental receipt or odometer reading
 - UNM Purchasing card (Pcard) is preferred method of payment.
- Mileage, if personal vehicle was used
 - Odometer reading
 - MapQuest or other internet based mapping tool that provide distance in miles
 - In-state travel distance per posted distance reimbursement in lieu of odometer readings

Food and Lodging

- An overnight stay is required for flat per diem rate use.

FLAT PER DIEM

- Easiest form of travel reimbursement to calculate.
- No receipts are required.
The rates used are on the General Accounting Website at <http://www.unm.edu/~gacctng/perdiem.html> .
 - Current “flat” per diem rate in state (New Mexico) is \$85/per 24 hour period.
 - Current “flat” per diem rate out of state / international is \$115/per 24 hour period
 - Travel departure time is 1 and ½ hours earlier than airline departure time. Travel arrival time is 1 hour later than airline arrival time.

FLAT PER DIEM:

Calculating Partial Days – An Example:

[See Appendix 3 & 4]

Example: Traveler left at 8am on Monday May 5, 2008 and returned at 6pm on Friday May 9, 2008 from Santa Fe.

Day	Date	Breakfast	Lunch	Dinner
1	5/5/08	-	+	+
2	5/6/08	+	+	+
3	5/7/08	+	+	+
4	5/8/08	+	+	+
5	5/9/08	+	+	-
6				
7				
Totals	5	4	5	4

1) Fill out the table. Put a “-” for each meal for which reimbursement is not allowed. Put an “+” for each meal that will be reimbursed. Add the total number of +’s in each column. Write that amount in the “Total” row.

2) Calculate the reimbursement amount for each meal. The total of all three meals must equal the total daily flat reimbursement amount.

Breakfast = \$85.00 x 20% = \$17.00

Lunch = 85.00 x 25% = 21.25

Dinner = 85.00 x 55% = 46.75

Total per Day: \$85.00

3) Calculate the number of breakfasts. \$17.00 x 4 = \$68.00

Based on departure time, breakfast on outbound travel is not included.

Breakfast reimbursement is available if departure time is on or before 6:00am.

4) Calculate the number of lunches. \$21.25 x 5 = \$106.25

5) Calculate the number of dinners. $\$46.75 \times 4 = \187.00
 Based on arrival time, dinner on return travel is not included. Dinner reimbursement is available if arrival time is on or after 7:00.

6) Add up the total reimbursement: $\$68.00 + \$106.25 + 187.00 = \$361.25$

ACTUAL LODGING EXPENSE PLUS PER DIEM MEAL REIMBURSEMENT (M&IE)

- Requires original lodging receipts that show zero balance due.
- No receipts are required for food.
- See Appendix 4 for web site address to find current per diem rates.

MEAL AND INCIDENTAL EXPENSE RATE (M&IE)

Calculating Partial Days – An Example:

[See Appendix 3 & 4]

Example: Traveler left at 7:30am on April 3, 2008. He returned at 8pm on April 5, 2008. He drove to Santa Fe for a conference. The prepaid conference fee (a p-card was used) included lunch for all three days.

The per diem meal rate for Santa Fe is \$59.

Day	Date	Breakfast	Lunch	Dinner
1	4/3//08	-	-	+
2	4/4/08	+	-	+
3	4/5/08	+	-	+
4				
5				
6				
7				
Totals	3	2	0	3

1) Fill out the table. Put a “-” for each meal for which reimbursement is not allowed. Put an “+” for each meal that will be reimbursed. Add the total number of +’s in each column. Write that amount in the “Total” row.

2) Calculate the reimbursement amount for each meal. The total of all three meals must equal the total daily meal reimbursement amount.

Breakfast	=	$\$59.00 \times 20\% = \11.80
Lunch	=	$59.00 \times 25\% = 14.75$
Dinner	=	$59.00 \times 55\% = \underline{32.45}$
Total per Day:		$\$59.00$

3) Calculate the number of breakfasts. $\$11.80 \times 2 = \23.60

4) Calculate the number of lunches. $\$14.75 \times 0 = \0

5) Calculate the number of dinners. $\$32.45 \times 3 = \97.35

6) Add up the total reimbursement: $\$23.60 + \$0.00 + 97.35 = \$120.95$

The traveler’s lunches were paid via conference fee. He does not get any additional reimbursement for lunches.

ACTUAL LODGING AND ACTUAL MEAL EXPENSE

- Requires original lodging receipts that show a zero balance due.
- Requires the department keeps the original meal receipts
- Requires the department ensures that no alcohol is included in restricted index reimbursement requests.
- The department must make sure the total costs being claimed do not exceed the allowable per diem amount.
- The meal amount goes on the “Other” line of the DPI, with an explanation indicating “actual in lieu of per diem” is being requested by the traveler and must include a statement indicating that no alcohol was purchased.

You can reach almost the same reimbursement amount by reducing the per diem amount used. Put the reduced per diem amount in the DPI, and explain in the text documentation that the department is paying at a reduced per diem amount. The DPI will then calculate the amount. If the reduced per diem method is used, you do not need to keep receipts. No explanatory statement about alcohol is required.

Change the per diem amount until the total reimbursed amount approximates the actual expenses.

Incidentals – Allowable and Unallowable

- Allowable incidental expenses (will be reimbursed in addition to per diem reimbursement rate):
 - Taxi fares and tips to and from the conference and lodging location.
 - Safe arrival call home not to exceed \$10.
 - For extended stays an additional call home each two days not to exceed \$10/call.
 - Copy, internet, and fax charges for University business.
 - Standard airline luggage charges.
- Unallowable: these reimbursement items are included in flat and ME&I per diem rates, and are not reimbursable when the actual expense method is used.
 - Luggage handling
 - Maid service tips
 - Additional expenses due to non business guests
 - Excess luggage charges related to number of bags/weight

DPI is properly submitted

Correct Documentation

- **Original receipts** for all allowable expenditures being claimed for reimbursement must be provided.
- **Airline ticket receipt and itinerary** (printout of internet receipt is allowable if payment in full is indicated). Pcard is preferred method of payment for airline tickets.
- **Itemized hotel receipt**, indicating payment in full has been made. This should reflect a “single-room rate”. Include explanations for any other room occupants.
- **Telephone calls**. Business calls and a “safe call home” are allowed. Identify these on the receipt. For extended stays an additional call home per two days is allowed, not to exceed \$10/call.
- Receipts for **ground transportation** and/or parking, tolls, etc.
- **Rental car** receipt and related fuel receipts. The use of contracted carriers is preferred. UNM Price agreements can be found on the Purchasing web site at:
- <http://www.unm.edu/~purch/priceagree.html> under category *Car Rentals*, item *Agreement Explanation*.

When using contracted carriers, collision insurance is included in the contracted rate. A non-contract carrier may be used if no contracted carrier serves the area or if the non-contract carrier rate is less than the contract carrier. Note of caution: When calculating non-contract carrier costs and Collision and Damage waiver is selected by the traveler, the insurance coverage must be added to the daily rate to determine if the daily rate is less than the rates available by the UNM contracted carriers. No extended protection plan insurance will be reimbursed.

- **Conference/event registration fee receipt.** Note method of personal payment. Pcard is preferred method of payment for conference fees
- Include a **copy of the conference brochure/agenda** so that included meals can be verified, etc.
- Receipts for any **other necessary business expenses** incurred during trip. These should be fully explained in the travel DPEZ.
- If **original receipt is lost**, a memo signed by the person being reimbursed must be included with the DPEZ. See appendix 7 for requirements.
- If **original receipt is unavailable**, a memo signed by the person being reimbursed must be included with the DPEZ. See appendix 7 for requirements.

Correct Account Code

All travel expenses, for both lodging and food, go into the same account code. This code varies, however, depending on who is traveling and for what purpose.

Check the explanation in the account code listing to select the correct account:

<http://www.unm.edu/~gacctng/resources/AccountCodeDefinitions.pdf>

Current account codes are listed in appendix 1.

Fill in Text Documentation – Business Purpose

What – What they did. Must relate to business purpose

GOOD: Gathered blood samples and case histories from isolated, rural Illiut study participants.

INSUFFICIENT: Went to Alaska

Why – Purpose of trip. Relates to business purpose

GOOD: Obtain case histories and blood samples from isolated, rural Native Americans in the Alaskan tundra, per study requirements

INSUFFICIENT: Gathered data for study

Unusual Expenditures – Explain in detail any unusual circumstances

GOOD: The additional vehicle charge paid to Sam Ulonge occurred because the rental vehicle struck a Moose and was no longer functional. To transport the team in the isolated region, local transportation had to be acquired immediately on an emergency basis. Sam rented the expedition a truck; no commercial establishments were available.

Most common errors:

- Insufficient Business Purpose documentation in DPEZ
- Required documentation not submitted
- Incorrect per diem amount
- Incorrect number of meals due to travel day arrival/departure times

- Incorrect number of meals due to prepaid conference meals
- Mileage charge is greater than an airline ticket would have been
- Unallowed other incidental expenses submitted
- Required memos for missing or non-original documents are not provided

Other things to watch

- Select “Prepaid P-Card” for the correct transactions in the “Travel/Other” section of the DPEZ form
- Submit the DPEZ within 15 business days of return
- No taxes on goods will be reimbursed
- Use the Travel Advance Checklist if a Travel Advance was issued (appendix 6)

Departmental Processes

- Communicate with your Travelers
 - Find out in advance which type of reimbursement will be used
 - Remind them you need their itinerary
- Use the Travel Advance Checklist - See appendix 5
- Use the Checklist for Travelers - See appendix 6
- Obtain all documentation before submitting the DPI
- Explain anything unusual
- Traveler must sign the DPEZ to validate and certify the business expenses listed. If the traveler is out of town, a faxed signature will be accepted.

Food Reimbursement Process:

Meals not associated with Travel

Acct No.	Description	Used for:
31A0	Business Food Gen	<ul style="list-style-type: none"> • Food consumed primarily by guest of the University • Food consumed at a business meeting where food is incidental to the meeting.
31B0	Food F&A Excludable Gen	<ul style="list-style-type: none"> • All F&A excludable food, such as: <ul style="list-style-type: none"> • All alcohol purchases • Food expenditures for student activities incurred by student groups • Food expenditures for marketing • Food expenditures for alumni activities • Food expenditures while entertaining or fundraising
31M0	Recruitment Expense	Food purchased for non staff recruitment.
31M1	Staff Recruitment Expense	Food purchased for staff recruitment.
40C0	Food Services Student	Food expenses specifically subsidized by funding agency for student participants
4640	Participant Incentives	Food used as a “reward or gift” for taking part in a study or experiment

Meals associated with Travel

Acct No.	Description	Used for:
3860	Bus Meals and Hospitality Gen	<ul style="list-style-type: none"> • All business related food expenses purchased for guests while traveling, excluding meal expense incurred in the recruitment process (see Recruitment Expense) • List of attendees if less than 20 required.
3800 3820 3840 Etc.	Description listed for travel account used	Per diem or actual food expense for the traveler is charged to the same account in which transportation, hotel and incidental expense is charged, such as 3800 for in state travel. This is true whether per diem or actual expenses are charged.

Special Consideration

Alcohol	Cannot use I&G or Restricted Index if alcohol is involved. Alcohol cannot be purchased on a restricted index. Preferred funding source for alcohol is non-endowed spending funds as permitted by agreement. If alcohol is part of an invoice also containing food purchases the alcohol portion of the invoice will be expensed to 31B0. The remainder of the invoice will be expensed to the appropriate food account.
Grant Related	Alcohol can never be expensed to a grant Entertainment can never be expensed to a grant
3860 – Bus Meals & Hospitality General	This account is for use only when food is purchased primarily for guests (non-UNM employees) while traveling. For example, a UNM employee buys dinner or snacks for a research group while he is attending an out of town conference to discuss recent developments.
31A0 – Business Food Gen	Food purchased locally for business meals or snacks will be expensed to 31A0.

Group Training or Business Meetings

- Will generally be expensed to account 31A0
- No alcohol will be involved.
- List of all attendees and where they work if less than twenty attendees is required
- Include in the business purpose on the DPEZ if there were more than twenty attendees.

Out of town Business/Hospitality Meetings involving Food Purchase for Guests:

- Food purchased will be expensed to account 3860.
- If alcohol is involved the alcohol portion of the invoice will be expensed to 31B0.
- List of all attendees and where they work if less than twenty attendees is required
- Include in the business purpose on the DPEZ if there were more than twenty attendees.

Local Business/Hospitality Meetings involving Food Purchase for Guests:

- Food purchased for these activities will generally be expensed to account 31A0.
- If alcohol is involved (Hospitality with guests, only), the alcohol portion of the invoice will be expensed to 31B0.
- List of all attendees and where they work if less than twenty attendees is required
- Include in the business purpose on the DPEZ if there were more than twenty attendees.

Any Marketing/Fund Raising/ Alumni Food Purchases:

- Food purchased for these activities will be expensed to 31B0.
- This includes any alcohol if allowed by index
- List of all attendees and where they work if less than twenty attendees is required
- Include in the business purpose on the DPEZ if there were more than twenty attendees.

Apendices

1 - Travel Accounts

Account Number	Account Description	Account Definition
3800	In State Travel Gen	Includes all of the In-State travel expenses incurred by employees while traveling on behalf of UNM. Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other Misc. travel expense. UBPP 4030
3820	Out of State Travel Gen	Includes all of the Out of State travel expenses incurred by employees while traveling on behalf of UNM. Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expenses. UBPP 4030
3840	Foreign Travel Gen	Includes all of the Foreign travel expenses incurred by employees while traveling on behalf of UNM. Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expenses. UBPP 4030
3850	Foreign National Travel Gen	Travel expenses incurred by a Foreign Visitor (not an employee) UBPP 2180. Includes student travel
3860	Bus Meals and Hospitality Gen	All business related food expenses purchased for guests while traveling, excluding meal expense incurred in the recruitment process (see Recruitment Expense)
3880	Vehicle Expense Gen	Mileage reimbursement for the use of personal vehicles for in-town use.
38A0	Motor Pool Rental Gen	Rental fee for use of a University vehicle
38C0	External Vehicle Rental Gen	Rental fee for use of a non-University vehicle.
38E0	Vehicle Fuel Gen	Fueling cost incurred for UNM vehicles.
38J0	Dislocation Allowance Gen	Restricted use. Do not use unless approved by a controller.
38L0	New Employee Moving Expense	Actual expenses of transporting immediate household effects, furnishings, and personal effects, includes packing, crating and insurance. UBPP 4020

Account Number	Account Description	Account Definition
38N0	Travel Recruiting Gen	Transportation, lodging, meal expenses for candidates traveling to UNM campus can include spouse if deemed appropriate by Hiring Officer. UBPP 4030 & 4040
38N1	Travel Recruiting Student	Travel, lodging, meal expense for candidates traveling to UNM campus can include spouse if deemed appropriate by Hiring Officer or recruiting trips by Athletics. UBPP 4030 & 4040
38P0	Travel Group Gen	Includes all Team Travel and Student/Teacher Group travel such as transportation, lodging, meal expense. UBPP 4030
39Y0	Travel F&A Excludable	Travel expenditures associated with lobbying, entertainment or other F&A excludable costs. See Federal Circular A21
39Z1	Travel Non UNM Employee-Non Foreign	Includes all travel expenses incurred by Non UNM employees while traveling on behalf of UNM. Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage (to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030
4080	Student Travel	Includes travel expenses specifically subsidized by funding agency. May include travel to a conference site. Does not apply to athletic grant-in-aid.
4680	Participant Travel Gen	US travel for US participants in sponsored projects.
4681	Participant Travel Foreign	Foreign travel for US participants in sponsored projects. UBPP 2180
4682	Participnt Trvl For-Foreign Visitr	Foreign travel for foreign participants in sponsored projects.
4683	Participnt Trvl Gen-Foreign Visitr	US Travel for foreign participants in sponsored projects.

2 - Food Accounts

Account Number	Account Description	Account Definition
31A0	Business Food-Local	Food consumed primarily by guest of the University or at a business meeting where food is incidental to the meeting.
31B0	Food F&A Excludable Gen	All payments for alcoholic beverages, provided they meet all other University requirements, should be charged to this account code. Food expenditures incurred while entertaining, fund raising, alumni activities and marketing, Office refreshments not consumed primarily by guests of the university or at business meetings. Student activity costs incurred by student groups or other student activities unless specifically provided for in the sponsored agreement (see 40C0).
31M0	Recruitment Expense Gen	Includes costs associated with On-Campus interview process such as advertising "help wanted", employment agency, communication expenses, meals for search committee incurred during candidates campus visits, (Athlete, Faculty etc...) UBPP 4040
31M1	Staff Recruitment Expense Gen	Includes costs associated with On-Campus interview process such as advertising "help wanted", employment agency, communication expenses, meals for search committee incurred during candidates campus visits, (Staff Recruitment). UBPP 4040
3860	Bus Meals and Hospitality Gen	All business related food expenses purchased for guests while traveling, excluding meal expense incurred in the recruitment process (see Recruitment Expense)
40C0	Food Services Gen	Includes the food expenses specifically subsidized by funding agency for student participants. (example: restricted funds, athletic grants-in-aid)
4640	Participant Incentives	Fee or reward for taking part in a study or experiment.

3 - Meal Calculations Chart

Partial Period	Depart on/or Before	Return on/or After	% of Per Diem Allowed per Meal
Breakfast	6:00 am	7:00 am	20%
Lunch	12:00 pm	1:00 pm	25%
Dinner	6:00 pm	7:00 pm	55%

To find current per diem meal reimbursement rate:

<http://www.unm.edu/~gacctng/perdiem.html>

This site will allow you to access the different per diem sites.

Travel departure time is 1 and ½ hours earlier than airline departure time. Travel arrival time is 1 hour later than airline arrival time.

4 - Per Diem Calculation Grid

Day	Date	Breakfast	Lunch	Dinner
1				
2				
3				
4				
5				
6				
7				
Totals				

5 - Checklist for Repaying Travel Advances

- 1) Submit a Travel Direct Pay Approval form to the appropriate Central Accounting office within 15 working days of the completion of the travel.
- 2) If the travel advance exceeds the reimbursable expenditures, repay the difference by **ONE** of the following methods:
 - a) Deposit the excess on a Money List. ***Attach a copy of the Money List receipt to the Travel Direct Pay Approval form.*** The appropriate index and account code to use on the Money List, depending on the accounting office that issued the Advance, is:
 - 1) 418050-L3J1 General Accounting
 - 2) 418064-L3J1 Athletics
 - 3) 112099-L3J1 Contracts & Grants
 - 4) 258006-L3J1 Health Sciences Controller-unrestricted
 - 5) 975004-L3J1 Health Sciences Controller-restricted
 - b) Attach a personal check to the Direct Pay Approval form.
 - c) Pay the Cashier's Office directly. ***Attach a copy of the Cashier's receipt to the Direct Pay Approval form.***
- 3) If you received a Travel Advance, but for some reason did not go on the trip, you must repay the advance as in #2 above. If you received a check but did not cash it, please return the check to Accounts Payable to be canceled.
- 4) If the index(es) on the Travel Direct Pay Approval form differ from the index(es) on the Travel Advance Request, please attach an explanation to the Travel Direct Pay Approval form.
- 5) Attach a copy of this checklist to the Travel Direct Pay Approval form.

6 - Checklist for Travelers

Receiving prompt travel reimbursements are dependant on the traveler providing complete, accurate documentation of the trip, in a timely fashion. The following checklist will assist the traveler in knowing what information to collect and provide.

Original receipts for all allowable expenditures being claimed for reimbursement must be provided:

- Airline ticket receipt and itinerary (printout of on-line receipt is allowable if form of payment is indicated). It is preferable that airline tickets are paid for via UNM purchasing card.
- Itemized hotel receipt, indicating payment in full has been made. This should reflect a “single-room rate”. Include explanations for any other occupants of the room.
- Telephone calls. Business calls and a “safe call home” are allowed. Identify these on the receipt.
- Receipts for ground transportation and/or parking, tolls, etc.
- Rental car receipt and related fuel receipts. Explanation should be included if UNM contracted vendors are not being used.
- Conference/event registration fee receipt. Method of personal payment should be noted. Note that conference fees can also be paid for with p-card.
- Include a copy of the conference brochure so that included meals can be verified, etc.
- Receipts documenting any other necessary business expenses incurred during trip. These should be fully explained in the travel DPEZ.

When driving:

- If a personal vehicle was used on the trip, keep track of beginning and ending odometer readings.
- Miles claimed may not include personal travel or commuting.
- Note that if travel in within New Mexico, the UNM mileage chart should be used.
- Any mileage claimed in excess of the standard mileage must be explained.
- When traveling out of state, mileage claimed in lieu of flying may not exceed the cost that would have been incurred if the traveler had flown. Please provide documentation of what the round-trip airline ticket price would have been.

Please refer to UNM Travel Policy 4030 for complete information.

7 - Lost Receipt Procedures

Procedures for Lost or Missing Receipt

In cases where an original receipt is not available when submitting a request for reimbursement, a memo containing the following information must be submitted with the request:

- Explanation as to why the original receipt is not available.
- Explanation as to why no receipt is available (public transportation for example)
- Include in the memo language that indicates:
 - “No other document will be sent for reimbursement.”
 - “Department accepts full responsibility for duplicate payments”
 - “This expense is not being reimbursed by any other source.”
- Dated and signed by Traveler.

A rubber stamp containing this information is not appropriate. This should not be a normal occurrence, and a specific reason is needed for each instance.

The memo must be signed and dated by the individual seeking reimbursement, .

These procedures can be found on the General Accounting website:

<http://www.unm.edu/~gacctng/lostr.html>

8 - Help

- FSSC help line, 277-3457 M-F 8am-12 and M-Thursday 1-5pm, Friday 2-5pm
Website:
<http://www.unm.edu/~fssc/index.html>
- Account Code Definition web site:
<http://www.unm.edu/~gacctng/resources/AccountCodeDefinitions.pdf>
- UNM Policy and Procedure web site:
<http://www.unm.edu/~ubppm/>
- Meal Reimbursement web site:
<http://www.unm.edu/~gacctng/perdiem.html>