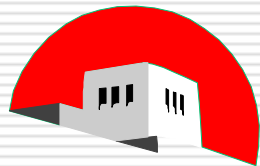


# Travel and Food Reimbursements

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Presented by Terry Shoebottom  
June 9, 2008



THE UNIVERSITY OF NEW MEXICO

---

**HEALTH  
SCIENCES  
CENTER**

---

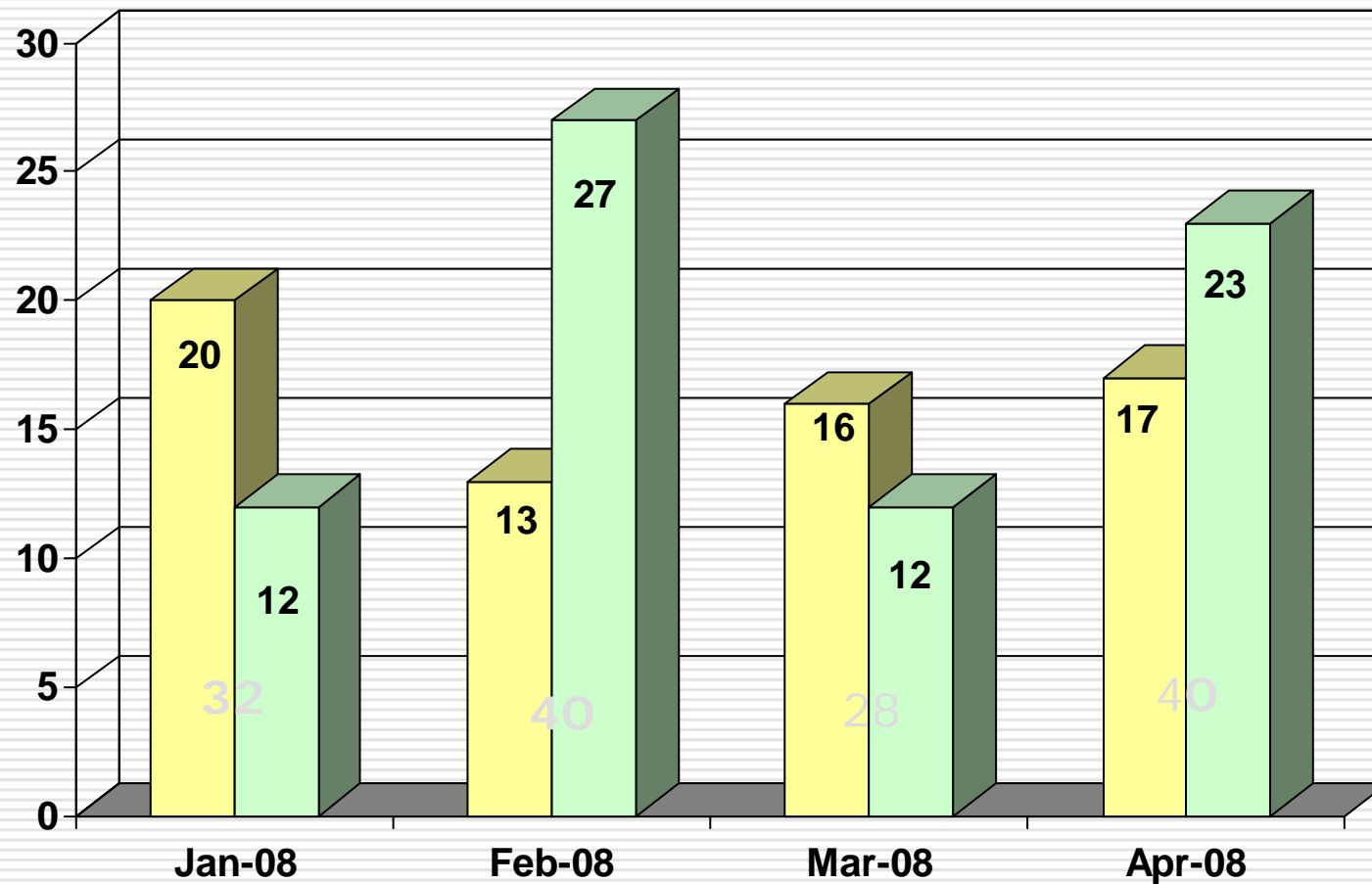
# Travel and Food Reimbursements

---

- What are the guidelines?
- Common Errors
- How to avoid them



## Number of HSC DPIs Disapproved



Travel Food/per Diem

# Fact or Fiction?

---

HSC Financial Services staff are evaluated on how many documents they deny. Denying a lot of documents shows they are doing a good job.

---



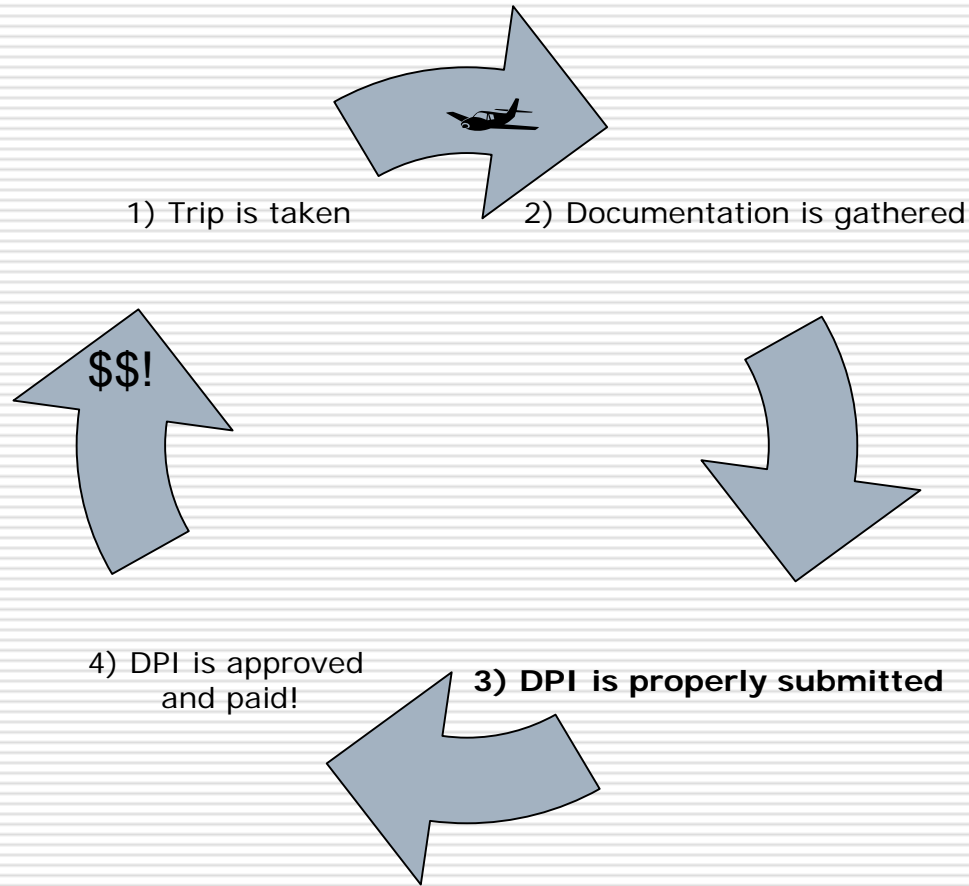
# FICTION

---

- ❑ Every time a document does not contain sufficient information to approve, additional Financial Services resources are used to identify what is needed to approve the DPI.
  - ❑ Financial Services must review the DPI upon resubmission to ensure completeness, accuracy and compliance with policy.
-

# Travel Reimbursement Process

---





# 1) Taking the trip

---

- Costs are reasonable and allowable
  - Commercial airline cost was lowest available rate based on a reasonable flight schedule
  - Fly American Act for contracts and grants
  - Auto expense in lieu of air travel
-



## 2) Gather Documentation

---

Business Purpose

Transportation

Food and Lodging

Incidentals

---



# Transportation

---

- Airline ticket receipt and itinerary (printout of internet receipt is allowable if form of payment is indicated).
  
  - Auto rental receipt/mileage documentation
-



# Food and Lodging

---

There are three ways to do this:

- ❑ Flat Per Diem
  
  - ❑ Actual lodging expenses plus a per diem meal and incidental expense (M&IE) reimbursement
  
  - ❑ Actual lodging AND actual meal expenses
-

# Flat Per Diem Rate

---

- This is the easiest. No receipts are required. The rates are on the General Accounting website.
    - Currently, the “flat” per diem rate in New Mexico is \$85/day
    - Currently, the “flat” per diem rate anywhere else is \$115/day
-

# Calculating Partial Days

---

- Calculate the number of meals
  - See tool developed for Per Diem Calculation in Appendix 4
- Per Diem Rates
  - Various internet resources available
  - Handy link provided by General Accounting:

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

---



# Calculating Partial Day Meals

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

# Flat Rate-An Example

---

- Traveler left at 8:00am on Monday May 5, 2008 and returned at 6pm on Friday May 9, 2008 from Santa Fe
  - What is his lodging and meal reimbursement?
-



# 1) Fill out Table

---

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

---



### 3) Calculate number of meals

---

- Breakfasts                       $\$17.00 \times 4 = \$68.00$
- Lunches                               $21.25 \times 5 = 106.25$
- Dinners                               $46.75 \times 4 = 187.00$

Total:  $68.00 + 106.25 + 187 = \$361.25$

---



## Actual lodging plus a Meal and Incidental Expense (M&IE) reimbursement

---

- This requires original lodging receipts
  - No receipts are required for food
-



# Calculating Partial Day Meals

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

# Per Diem Meals - An Example

---

- ❑ Traveler left at 7:30am on April 3<sup>rd</sup> and returned at 8pm on April 5<sup>th</sup> from Santa Fe. He drove to Santa Fe for a conference. The prepaid conference fee (a Pcard was used) included lunch for all three days.
  - ❑ What is his meal reimbursement?
-



# 1) Fill out Table

<b>Day</b>	<b>Date</b>	<b>Breakfast</b>	<b>Lunch</b>	<b>Dinner</b>
1	4/3/08	-	-	+
2	4/4/08	+	-	+
3	4/5/08	+	-	+
4				
5				
Totals:	3	2	0	3





### 3) Calculate number of meals

---

- Breakfasts  $\$11.80 \times 2 = \$23.60$
  - Lunches  $14.75 \times 0 = 0.00$
  - Dinners  $32.45 \times 3 = 97.35$
- Total:  $\$23.60 + \$0 + \$97.35 = \$120.95$
-



# Actual Lodging AND Actual Meal Expenses

---

- ❑ Requires original lodging receipts
- ❑ Requires department retains the original meal receipts
- ❑ DPI documentation must indicate no alcohol is included in restricted reimbursement requests
- ❑ Department must ensure 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.



# Allowable incidental expenses

---

- Taxi fares and tips
  
  - Copy, Internet, and fax charges for University business
  
  - Standard luggage charges
  
  - Safe arrival call home not to exceed \$10
    - For extended stays an additional call home every two days not to exceed \$10/call
-



# Unallowable incidental expenses

---

- ❑ Luggage handling
  - ❑ Maid Service tips
  - ❑ Additional expenses due to non business guests
  - ❑ Excess luggage charges related to number of bags/weight
-

## 3) Submit DPI Correctly

---

- Attach the correct documentation
  - Get the account code right
  - Fill in text documentation thoroughly
-

# Attach the 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 form of payment is indicated).
  - ❑ **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.
-



# Attach the Correct Documentation (cont.)

---

- ❑ **Telephone calls** for UNM business purposes and a “safe call home” are allowed. Identify these on the receipt.
    - For extended stays an additional call home every two days is allowed.
  - ❑ Receipts for **ground transportation** and/or parking, tolls, etc.
  - ❑ **Rental car** receipt and related fuel receipts.
-

# Attach the Correct Documentation (cont.)

---

- ❑ **Conference/event registration fee receipt.** Method of personal payment should be noted. Conference fees can also be paid for with p-card.
  - ❑ 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.
-

# Attach the Correct Documentation (cont.)

---

- ❑ If **original receipt is lost**, a memo signed by the person being reimbursed must be included with the DPEZ.
  - ❑ If an original **receipt does not exist** (public transportation costs), a memo signed by the person requesting reimbursement must be included in the DPEZ submission packet.
  - ❑ See Appendix 7 for requirements
-



# Select the appropriate Account Code

---

- ❑ All travel expenses, both lodging and food, go into the same account code. The account code will vary, depending on who is traveling and where they are traveling and for what purpose.
- ❑ See Appendix 1 for current account code, descriptions and definitions
- ❑ Link to master account code listing available on General Accountings website:

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

---

# Major account codes for employee travel:

---

- 3800 – In State Travel
- 3820 – Out of State Travel
- 3840 – Foreign Travel

Expenses recorded in these account codes would include:

- Transportation
  - Lodging
  - Meals
  - Allowable incidental expenses
-



# Fill in the Text Documentation Thoroughly

---

- What?
  - Why?
  - Explain any unusual expenditures/conditions.
-

# Avoid most common errors

---

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

# Avoid most common errors

---

- ❑ Incorrect number of meals due to prepaid conference meals
  - ❑ Mileage charge is greater than an airline ticket would have been
  - ❑ Unallowable incidental expenses
  - ❑ Required Memos for unavailable, lost or non-original documents not submitted
-



# Other Things to Watch:

---

- Include Prepaid P-Card 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 Checklist –Appendix 5
  - Use Travel Advance Checklist if appropriate(Appendix 6)
-



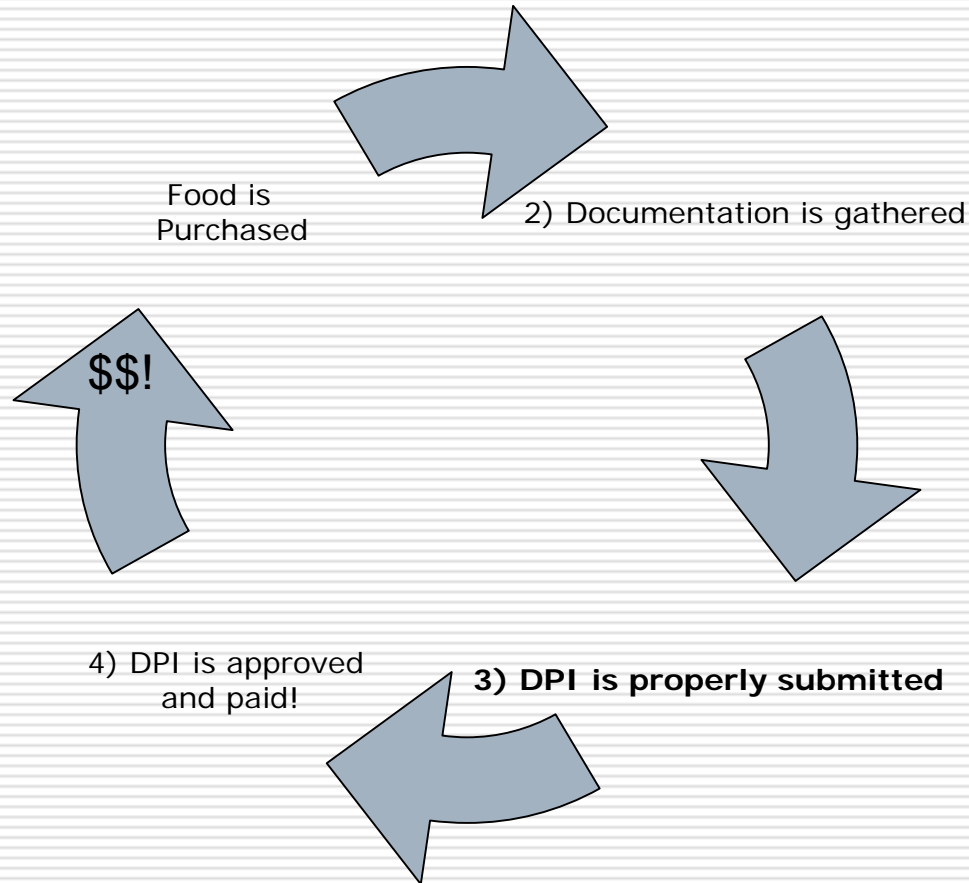
# Departmental Processes

---

- 1) Communicate with your travelers
  - 2) Use the checklist for travelers
  - 3) Use the travel advance checklist
  - 4) Obtain all documentation before submitting the DPI
  - 5) Explain anything unusual
  - 6) Traveler must sign the DPEZ
-

# Food Reimbursement Process

---



# Food not associated with Travel

<b>Account No.</b>	<b>Description</b>	<b>Used for</b>
31A0	Business Food-Local	Food consumed primarily by guests of the University
31B0	Food F&A Excludable Gen	<input type="checkbox"/> All alcohol purchases <input type="checkbox"/> Food expenditures for student activities <input type="checkbox"/> Food expenditures for marketing, alumni activities, entertaining, fundraising

# Food not associated with Travel (continued)

<b>Account No.</b>	<b>Description</b>	<b>Used for</b>
31M0	Recruitment Expense	Food purchased for non-staff recruitment
31M1	Staff Recruitment Expense	Food purchased for staff recruitment

# Food not associated with Travel (continued)

<b>Account No.</b>	<b>Description</b>	<b>Used for</b>
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

# Food associated with Travel

<b>Account No.</b>	<b>Description</b>	<b>Used for</b>
3860	Bus Meals and Hospitality Gen	All business related food expenses purchased for others while traveling, excluding meal expense incurred in the recruitment process (see Recruitment Expense)

## Food associated with Travel (cont.)

<b>Account No.</b>	<b>Description</b>	<b>Used for</b>
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.

# Food – Correct Account

---

## □ Alcohol

- Cannot use Instruction & General funding to purchase alcohol beverages
  - Alcohol cannot be purchased on a restricted index
  - Preferred funding source is non-endowed spending funds as permitted by the 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.
-

# Food – Correct Account *(cont.)*

---

## □ Grant Related

- Alcohol can never be expensed to a grant
  - Entertainment can never be expensed to a grant
-

# Food – Correct Account *(cont)*

---

## □ 3860 Bus Meals and Hospitality Gen

This account is for use only when food is purchased for guests while traveling.

For example, a UNM employee buys dinner for a group of researchers while out of town attending a conference to discuss recent development

Food purchased LOCALLY for business meals/snacks would be expensed to 31A0.

---

# Food – Correct Account *(cont)*

---

## □ 31A0 Business Food Gen

Food purchased LOCALLY for business meals/snacks should be expensed to 31A0.

---

# Group Training or Business Meetings- Meals

---

- Should be expensed using account code 31A0
  - No alcohol can be included
  - If less than 20 attendees, attach a list of participants to include employment affiliation
  - If there are more than 20 participants, document in the business purpose of the DPEZ
-

## 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 20
  - ❑ Include in business purpose on the DPEZ if there are more than 20
-

# Local Business/Hospitality Meetings involving Food Purchase for Others:

---

- ❑ Food purchased will 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 20
  - ❑ Include in business purpose on the DPEZ if there are more than 20
-

# Any Marketing/Fund Raising/Alumni Food Purchases:

---

- ❑ Food purchased for these activities will be expensed to account 31B0
  - ❑ Alcohol purchases must be reported in account code 31B0
  - ❑ List of all attendees and where they work if less than 20
  - ❑ Include in business purpose on the DPEZ if there are more than 20
-

DPI Examples:

---

**The Good, the Bad, and the Ugly...**

---

Example- DPI with adequate documentation and descriptive text

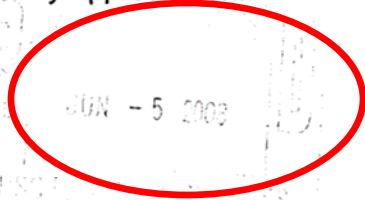
Note the date this DPI was received in accounting – June 5<sup>th</sup>.



Direct Pay Approval Form

DPI #: [REDACTED]

DP-EZ #: [REDACTED]



Travel

UNM Employee

You have opted to receive a 'Direct Deposit' for this payment or reimbursement.

Payee: [REDACTED]

Date: 03-JUN-2008

Banner ID: [REDACTED]

Requestor Department: HS Library and Informatics Ctr

Section I Accounting

Index Code	Index Description	Account Code	Account Description	Amount
483064	Library Services	3820	Out Of State Travel Gen	\$1,430.84
Total Amount to be Paid / Reimbursed:				\$1,430.84

Section II. Travel Details

Destination	Departure Date / Time	Return Date / Time
Chicago IL	05/17/08 08:00 AM	05/21/08 07:00 PM

Business Purpose: Attend MLA Medical Library Association Annual Conference and 1 roundtable.  
 Additional Information: Registration fee was \$405.00 + \$45.00 roundtable = \$450.00 less \$100.00 certificate = \$350.00 total paid.

Section III. Meal Per Diem (less provided meals)

Destination	Per Diem	#	Breakfast		Lunch		Dinner		Meals @ Destination
			Rate	Total	Rate	Total	Rate	Total	
Chicago IL	\$64.00	4	\$12.80	\$51.20	\$16.00	\$48.00	\$35.20	\$105.60	\$204.80
Meals Total:									\$204.80

Section IV. Lodging (per diem or actual)

Destination	Day(s)	Per Diem	Actual	Lodging @ Destination
Chicago IL	2	\$0.00	\$264.27	\$528.54
Lodging Total:				\$528.54

Section V. Travel / Other Expenses

28-MAR-08	Out-of-pocket	Roundtrip airfare Albuquerque NM to Chicago IL paid by [REDACTED], Southwest Airlines	\$310.50
28-MAR-08	Out-of-pocket	Conference registration fee paid by [REDACTED]	\$350.00
17-MAY-08	Out-of-pocket	Shuttle airport/hotel/airport	\$37.00
Travel / Other Expenses:			\$697.50

Total Itemized Amount: \$1,430.84

Example- DPI with adequate documentation and descriptive text

Name: [REDACTED]  
 Street Address: 700 Truman Street, SE  
 City/State: Albuquerque Zip: 87108  
 Date & hour of Departure: 5/17/08, 8am  
 Date & hour of Return: 5/21/08, 7pm  
 Destination: Chicago, IL  
 Purpose: MLA 2008 Annual Meeting

Form listing all the expenses.


ODOMETER READINGS Beginning: \_\_\_\_\_ Ending: \_\_\_\_\_

Meals (See UNMBP#4030 for Meal Allowances)	Employee Reimbursement	Prepaid by UNM	Total Travel Costs
Breakfast 4 @ \$12.80 <i>64.00/day</i>	\$ 51.20		
Lunch 3 @ \$16.00	\$ 48.00		
Dinner 3 @ \$35.20	\$ 105.60		
Airfare	\$ 310.50	\$ 0.00	
Hotel 2 @ \$264.27	\$ 528.54		
Car Rental	\$ 0.00		
Ground Transportation	\$ 37.00		
Registration	\$ 350.00	\$ 0.00	
Other	\$ 0.00	\$ 0.00	
<b>Total</b>	<b>\$1,430.84</b>	<b>\$ 0.00</b>	<b>\$1,430.84</b>

Signed: [REDACTED]

# Example- DPI with adequate documentation and descriptive text

Note the date this  
DPI was APPROVED  
in accounting – June  
6<sup>th</sup>.

  
The University of New Mexico

**Direct Pay Approval Form**

[REDACTED]

that any travel associated with the above expenses has been completed for the stated UNM Business Purpose.

Payee's Name: [REDACTED]

[REDACTED]  
Payee's Signature

[REDACTED]

Printed Name

Dean, Director or Department Head's; Supervisor's;  
or PI's signature (as applicable per Policy 4030.3)

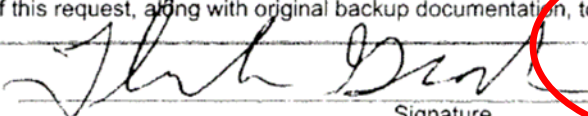
Requestor [REDACTED]

Requestor's Title [REDACTED]

Requestor's Phone [REDACTED]

Please forward a printed copy of this request, along with original backup documentation, to the following office(s).

HSC Financial Services

  
Signature

6/6/08

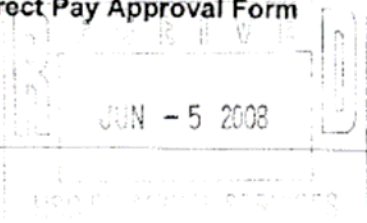
Example- DPI with inadequate phone description

“phone call; left cell phone  
 At home” does not address whether this was a business call. If it was a personal safe call, the maximum allowed is \$10.00. The second call would not be allowed unless this was an extended stay.



Direct Pay Approval Form

DPI # [REDACTED]  
 DP-EZ # [REDACTED]



Travel

UNM Employee

You have opted to receive a 'Direct Deposit' for this payment or reimbursement.

Payee: [REDACTED] Date: 27-MAY-2008  
 Banner ID: [REDACTED] Requestor Department: Pediatrics General Administration

Section I Accounting				
Index Code	Index Description	Account Code	Account Description	Amount
997262	235717-CHAIR/ADMINIST-Peds O of E-H	3820	Out Of State Travel Gen	\$80.89
Total Amount to be Paid / Reimbursed:				\$80.89

Section II. Travel Details		
Destination	Departure	Return
	Date / Time	Date / Time
Cincinnati, OH	05/12/08 04:00 PM	05/14/08 12:00 PM
Business Purpose: To attend Diagnosis & Management of Coagulation Disorders Conf Additional Information: Conf sponsored by Acumentis; airfare/lodging paid directly by Acumentis; participant is reimbursed for other expenses listed below; Acumentis reimburses Dept of Pediatrics; info. sheet attached; missed connecting flight returning home		

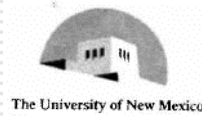
Section V. Travel / Other Expenses			
Date	Category	Description	Amount
12-MAY-08	Out-of-pocket	food	\$10.40
14-MAY-08	Out-of-pocket	parking	\$14.00
12-MAY-08	Out-of-pocket	ground transportation	\$30.00
12-MAY-08	Out-of-pocket	phone call; left cell phone at home	\$15.61
13-MAY-08	Out-of-pocket	phone; left cell phone at home	\$10.88
Travel / Other Expenses:			\$80.89

Total Itemized Amount: \$80.89

Section VI  
 I hereby certify the expenses incurred, as reported on this form, were necessary and proper, are just and true in all respects, and that no part of the amount requested to be paid or reimbursed has been paid or reimbursed by any other source. I also certify that any travel associated with the above expenses has been completed for the stated UNM Business Purpose.

# Example- DPI with balance due on hotel reimbursement

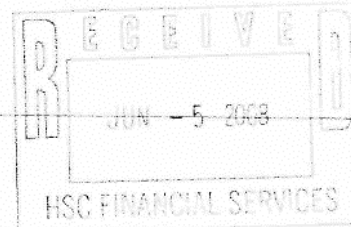
Note the hotel reimbursement claimed



## Direct Pay Approval Form

DPI #: [REDACTED]

DP-EZ #: [REDACTED]



### Travel

UNM Employee

You have opted to receive a 'Direct Deposit' for this payment or reimbursement.

Payee: [REDACTED]

Date: 03-JUN-2008

Banner ID: [REDACTED]

Requestor Department: College of Nursing

#### Section I Accounting

Index Code	Index Description	Account Code	Account Description	Amount
628162	Nursing HED FY08	3800	In State Travel Gen	\$310.00
Total Amount to be Paid / Reimbursed:				\$310.00

#### Section II. Travel Details

Destination	Departure	Return
	Date / Time	Date / Time
Shiprock, NM	05/21/08 12:30 PM	05/22/08 08:00 PM

Business Purpose: To meet with CON faculty in Farmington, NM for HED nursing program.  
 Additional Information: Also attended the Shiprock Area Educational Conference on 05/22-5/23/08. Beginning odometer 95409 & ending 95839. Auto doesn't record mileage to a tenth of a mile.

#### Section III. Meal Per Diem (less provided meals)

Destination	Per Diem	#	Breakfast		Lunch		Dinner		Meals @ Destination
			Rate	Total	Rate	Total	Rate	Total	
Farmington/Shiprock	\$39.00	1	\$7.80	\$7.80	\$9.75	\$9.75	\$21.45	\$42.90	\$60.45
Meals Total:									\$60.45

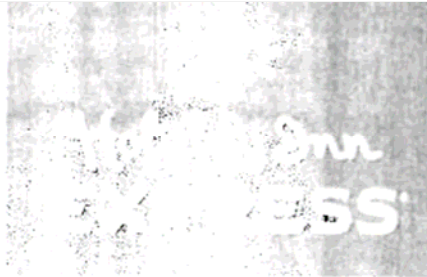
#### Section IV. Lodging (per diem or actual)

Destination	Day(s)	Per Diem	Actual	Lodging @ Destination
Farmington/Shiprock	1	\$0.00	\$111.95	\$111.95
Lodging Total:				\$111.95

#### Section V. Travel / Other Expenses

22-MAY-08	Out-of-pocket	430 miles @\$ .32/mile	\$137.60
Travel / Other Expenses:			\$137.60
Total Itemized Amount:			\$310.00

Example- DPI with  
balance due on hotel  
reimbursement



05-22-08

[Redacted] ne Albuquerque, NM 87106 US	Folio No. :	Room No. :	<b>116</b>
	A/R Numf :	Arrival :	<b>05-21-08</b>
	Group C :	Departure :	<b>05-22-08</b>
	Company :	Conf. No. :	<b>61196524</b>
	Members :	Rate Code :	<b>IGCOR</b>
		Page No. :	<b>1 of 1</b>

Date	Description	Charges	Credits
05-21-08	*Accommodation	99.95	
05-21-08	Sales Tax	7.00	
05-21-08	Bed/Occupancy Room Tax	5.00	

Thank you for staying at Holiday Inn Express Farmington. Your bill for this stay will automatically be credited to your account. To make additional charges, please update your account information or view your statement please call 1-800-451-2269. We look forward to welcoming you back soon.

<b>Total</b>	<b>111.95</b>	<b>0.00</b>
<b>Balance</b>	<b>111.95</b>	

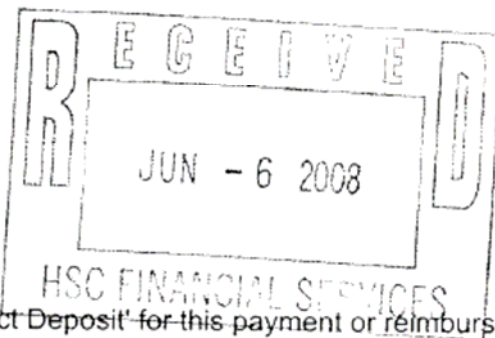
# Example- Food with adequate receipt documentation



## Direct Pay Approval Form

DPI #: [REDACTED]

DP-EZ #: [REDACTED]



### Goods

UNM Employee

You have opted to receive a 'Direct Deposit' for this payment or reimbursement.

Payee: [REDACTED]

Date: 05-JUN-2008

Banner ID: [REDACTED]

Requestor Department: SOM Admissions

### Section I Accounting

Index Code	Index Description	Account Code	Account Description	Amount
914187	235520-ADMISSIONS FOM	3860	Bus Meals and Hospitality Gen	\$135.19
Total Amount to be Paid / Reimbursed:				\$135.19

### Section II. Payment / Reimbursement Expenses

Business Purpose: Recruitment lunch for minority student with other current minority medical students and staff

Additional Information: Attendees include Raelene Zospah, Roger Begay, Melissa Begay, Kellie Arviso, Joaquin Baca, Helen Tso and Gayle Dine-Chacon.

30-MAY-08	Out-of-pocket	Recruitment lunch for Raelene Zospah with current medical students and UNM staff and faculty.	\$135.19
Payment / Reimbursement Expenses:			\$135.19
Total Itemized Amount:			\$135.19



# Example- Food with adequate receipt documentation

Note that in addition to the receipt that shows the bill was paid, a detailed invoice is included.

YANNIS MEDITERRANEAN RESTAURANT  
 7500 I-25  
 ALBUQUERQUE, NM 87106

20 MISE?

TBL 9-18 12:30 PM 2008

3 TEA	3.00
1 CRAB CAKES	12.95
1 PASTA	10.95
1 PASTA	10.95
1 LUNC	10.95
1 VEG	10.95
1 FILET	12.95
1 L-FILET	12.95
1 PENNE	10.95
1 MCDONALD	10.95
1 BURGER	10.95
18 L	18.00
GRAT	14.49
SUBTOTAL	82.25
TAX	7.45
TOTAL	89.70
AMOUNT PAID	12.00

*gpl*  
5/30/08

YANNIS MEDITERRANEAN RESTAURANT  
ALBUQUERQUE, NM 87106

AMOUNT PAID  
GUEST'S DRAFT  
7500 I-25  
890803172703

SERVER: 06

REF: 0027  
CV TYPE: MASTERCARD  
IP TYPE: PURCHASE  
DATE: MAY 30, 08 13:13:46

AMOUNT \$135.19

TIP *8*

TOTAL 135.19

ACCT: \*\*\*\*\*1690 EXP: 03/08  
MP: 52286  
NAME: DALE D LINCOLN

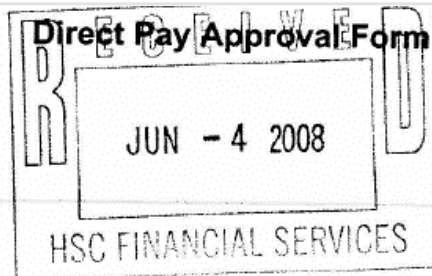
CARDHOLDER ACKNOWLEDGES RECEIPT OF GOODS AND/OR SERVICES IN THE AMOUNT OF THE TOTAL SHOWN HEREON AND AGREES TO PERFORM THE OBLIGATIONS SET FORTH BY THE CARDHOLDER'S AGREEMENT WITH THE ISSUER



*gpl*  
5/30/08

TOP COPY-MERCHANT BOTTOM COPY-DISTROBER

Example- Food with inadequate receipt documentation



DPI #: [REDACTED]  
 DP-EZ #: [REDACTED]

**Goods**

UNM Employee

You have opted to receive a 'Direct Deposit' for this payment or reimbursement.

Payee: [REDACTED]  
 Banner ID: [REDACTED]

Date: 02-JUN-2008  
 Requestor Department: SOM Pathology

**Section I Accounting**

Index Code	Index Description	Account Code	Account Description	Amount
117003	220614-DEAN'S ALLOCAT-Acad Aff-Recr	31B0	Food F&A Excludable Gen	\$292.76
Total Amount to be Paid / Reimbursed:				\$292.76

**Section II. Payment / Reimbursement Expenses**

Business Purpose: Reimbursement for taking Department Chair Candidate Thomas Williams, MD out to dinner.		
Additional Information: in attendance: Tom Williams, MD Ross Zumwalt, MD Ross Reichard, MD Kurt Nolte, MD		
Out-of-pocket		\$292.76
Payment / Reimbursement Expenses:		\$292.76
Total Itemized Amount:		\$292.76

# Example- Food with inadequate receipt documentation

The receipt does not include a detailed breakdown of what was purchased.

JENNIFER JAMES 101  
4515 MENAUL BLVD NE  
ALBUQUERQUE, NM. 871

ORIGINAL I.D.: 00105400000133517990

MERCHANT #: 801335179

VISA SRV: 0

\*\*\*\*\*9991

SALE

CARD #: 3 INV: 00000

DATE: MAY 07, 08 TIME: 19:34

AMOUNT: 16

AUTH: 00142

SE \$252.7

TIP ----- 40.00

TOTAL ----- 292.70

I AGREE TO PAY ABOVE TOTAL AMOUNT  
ACCORDING TO CARD ISSUER AGREEMENT  
MERCHANT AGREEMENT IF CREDIT VOUCHER

CUSTOMER CARD

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Questions?

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# Appendix 1- Travel Accounts

3800	In State Travel
3820	Out of State Travel Gen
3840	Foreign Travel Gen
3850	Foreign National Travel Gen
3860	Business Meals and Hospitality Gen
3880	Vehicle Expense Gen
38A0	Motor Pool Rental Gen
38C0	External Vehicle Rental Gen



## Appendix 1- Travel Accounts(*cont.*)

38E0	Vehicle Fuel Gen
38J0	Dislocation Allowance Gen
38L0	New Employee Moving Expense
38N0	Travel Recruiting Gen
38N1	Travel Recruiting Student
38P0	Travel Group Gen
39Y0	Travel-F&A Excludable
39Z1	Travel Non UNM Employee-Non Foreign



# Appendix 1- Travel Accounts *(cont)*

4080	Student Travel
4680	US Travel for US part. in sponsored projects
4681	Foreign travel for US part. In sponsored projects
4682	Foreign travel for foreign participants in sponsored projects
4683	US travel for foreign participants in sponsored projects

See account definitions for more information:

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



# Appendix 2- Food Accounts

31A0	Business Food-Local
31B0	Food F&A Excludable
31M0	Recruitment Expense Gen
31M1	Staff Recruitment Expense
3860	Bus Meals and Hospitality Gen
40C0	Food Services General
4640	Participant Incentives

See account definitions for more information:

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

# Appendix 3-Travel Checklist

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## Checklist for Repaying Travel Advances

Central Accounting has approved your recently submitted Travel Advance request (DZ\_\_\_\_\_.) When repaying this Advance, certain procedures must be followed to ensure that your account is properly credited. Please see that the following are completed as noted:

- 1) Submit a Travel Direct Pay Approval form to the appropriate Central Accounting office within 15 working days of the completion of the travel. The Travel Advance Request DPEZ number noted above MUST be properly noted on the Direct Pay Approval form.
  - 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.**
-

# Meal Calculation Chart

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

# Per Diem Calculation Grid

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

## 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. The Travel Advance Request DPEZ number noted above MUST be properly noted on the Direct Pay Approval form.
- 2) If the travel advance exceeds the reimbursable expenditures, repay the difference by **ONE** of the following methods:

- 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
  - Attach a personal check to the Direct Pay Approval form.
  - Pay the Cashier's Office directly. **Attach a copy of the Cashier's receipt to the Direct Pay Approval form.**
  
  - 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.
  
  - 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.
  
  - 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. When using contracted vendors, insurance is included in the contracted rate.
- 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.
- 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.

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## 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.
- "No other document will be sent for reimbursement."
- "Department accepts full responsibility for duplicate payments."
- "This expense is Not being reimbursed by any other sources."
- 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, and by the department head.

**These procedures can be found on the General Accounting website:**

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

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