

DFA Travel 101

July 2025

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Participants will be muted throughout the presentation. Questions can be asked using the Q&A option at the bottom of the screen. The chat box will not be monitored. When the class ends, a survey should open. Please provide feedback.

The logo for the New Mexico Department of Finance and Administration features a stylized sunburst on the right side, composed of multiple orange and white rays. To the left of the sunburst are three vertical, curved stripes in white and green, set against a dark green background.

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DFA Audit Bureau

Geneva Cordova -
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505-479-2080

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505-479-2084

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505-479-2076

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505-479-2077

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505-538-5568

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Accountant & Auditor
505-470-9068

Dalas Perraglio -
Accountant & Auditor
505-479-2082

Manual of Model
Accounting
Practices
“MAPs”

State of New Mexico

**Manual of Model Accounting
Practices**



New Mexico
**Department of Finance
and Administration**

Effective July 1, 2025

Fiscal Year 2026

*Issued by
New Mexico Department of Finance and Administration –
Financial Control Division*

Article 8 Per Diem and Mileage

Travel Principles and Policies

The purpose of this document is to provide guidance on how state employees and public officers seek reimbursement for travel expenses incurred while on state business.

ARTICLE 8 Per Diem and Mileage

10-8-1. Short title.

Sections 10-8-1 through 10-8-8 NMSA 1978 may be cited as the "Per Diem and Mileage Act".

Policies & Procedures FIN 5.8

FIN 5.8 Travel Reimbursement for Per Diem, Actual Expenses, and Mileage

A. MAP Standard

To ensure legal compliance, disbursements for travel must be made in accordance with state laws and travel regulations.

TITLE 2 PUBLIC FINANCE
CHAPTER 42 TRAVEL AND PER DIEM
PART 2 REGULATIONS GOVERNING THE PER DIEM AND MILEAGE ACT
2.42.2.1 ISSUING AGENCY: Department of Finance and Administration.
[2.42.2.1 NMAC - N, 07/01/03]

State Travel is governed by:

10-8-1, NMSA 1978

2.42.2 NMAC updated

MAPs Fin 5.8 and 5.9

The Travel Principles and Policies [listed on the DFA website]

Types of Travel Reimbursement

The two types of Travel Reimbursements are Per Diem (approved rates) or Actuals.

Actuals: Employees must have prior approval from their agency head or designee to request actual reimbursements.

Itemized receipts must accompany all lodging expenses. Meals are paid at a flat rate per overnight period (no receipts).

In the event lodging costs exceed \$350 per night, additional approval is required from the agency head.

Per Diem (approved rates): Per Diem can be requested regardless of expenditure if the employee is on approved travel.

Receipts are not required for per diem reimbursements. Receipts would be required for “other” costs not associated with per diem. Transportation, etc.

Special area is Santa Fe County.

Per Diem Rates

State of New Mexico Per Diem Rates

As Published by DFA on May 1, 2025. FY26 rates are effective July 1, 2025.

Per Diem Rate for Overnight Travel	FY21	FY22	FY23	FY24	FY25	FY26
In-State	85.00	151.00	155.00	157.00	166.00	180.00
In-State - County of Santa Fe (Special Area)	135.00	194.00	202.00	210.00	231.00	249.00
Out-of-State	115.00	151.00	155.00	157.00	166.00	180.00
International Travel (in US Dollars)	-	-	-	-	290.00	298.00

International Travel must be approved by oversight governing body

Meal Rates for Actual Reimbursements	FY21	FY22	FY23	FY24	FY25	FY26
In-State	30.00	55.00	59.00	59.00	59.00	70.00
Out-of-State	45.00	55.00	59.00	59.00	59.00	70.00
International Travel (in US Dollars)	-	-	-	-	103.00	104.00

Note: Meal rates in FY26 are a flat allotment per overnight period when traveling on actuals.

Note 2: Overnight lodging is limited to \$350 per night when using actuals. Amounts that exceed this limit must be preapproved by the Agency Head or Chairperson of the Governing Board.

Note 3: International travel must be approved by the oversight governing body.

Return from Travel/Same Day	FY21	FY22	FY23	FY24	FY25	FY26
less than 2 hours	-	-	-	-	-	-
2 hours but less than 6	12.00	18.00	20.00	20.00	20.00	25.00
6 hours but less than 12	20.00	40.00	42.00	42.00	42.00	50.00
12 hours but less then 24	30.00	55.00	59.00	59.00	59.00	70.00

The Travel & Per Diem Act allows for actual reimbursement when per diem rates are insufficient.

Accounting Policies and Procedures

Search files:

Document	Open File
DFA Travel Rates FY24 - FY25	Open File
Mileage Rate Calendar-2025	Open File
NM Travel Policy and Procedure FY24	Open File

Regulations Governing the Per Diem and Mileage Act						
Section 2.42.2.11 Mileage-Private Conveyance			Electronic mileage calculator - Google Maps https://www.google.com/maps			
Executive Agencies						
			2025 - (100% of IRS Mileage previous year)			
January 1, 2022 through December 31, 2022			0.45			
January 1, 2023 through December 31, 2023			0.47			
January 1, 2024 through January 15, 2024			0.52			
January 16, 2024 through December 31, 2024 <i>New Rule on Rate (100% of IRS Mileage previous year)</i>			0.66			
January 1, 2025 through December 31, 2025			0.67			
Legislative Agencies (Employees)						
January 1, 2022 through December 31, 2022			0.45			
January 1, 2023 through December 31, 2023			0.47			
January 1, 2024 through January 15, 2024			0.52			
January 16, 2024 through December 31, 2024 <i>New Rule on Rate (100% of IRS Mileage previous year)</i>			0.66			
January 1, 2025 through December 31, 2025			0.67			
Judicial District Attorneys' Agencies						
January 1, 2022 through June 30, 2022			0.45			
July 1, 2022 through December 31, 2022			*0.50			
January 1, 2023 through December 31, 2023			*0.50			
January 1, 2024 through December 31, 2024			**0.52			
January 1, 2025 through December 31, 2025			0.67			
Judicial State Agencies						
*Mileage Rate for the Judicial Branch was approved by NM Supreme Court Order No. 22-8500-030 dated July 11, 2022						
**Mileage Rate for the Judicial Branch was approved by NM Supreme Court Order No. 5-1-AO-2024-00001 dated January 4, 2024 to December 31, 2024						
January 1, 2022 through June 30, 2022			0.45			
July 1, 2022 through December 31, 2022			*0.50			
January 1, 2023 through December 31, 2023			*0.50			
January 1, 2024 through December 31, 2024			**0.52			
January 1, 2025 through December 31, 2025			0.67			
Legislative Members						
Mileage Rate is the IRS Standard Mileage Rate, Current Year						
January 1, 2022 through June 30, 2022			0.585			
July 1, 2022 through December 31, 2022			*0.625			
January 1, 2023 through December 31, 2023			0.655			
January 1, 2024 through December 31, 2024			0.670			
January 1, 2025 through December 31, 2025			0.70			

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Mileage Reimbursements

DFA approved Electronic mileage Calculator is Google Maps <http://www.google.com/maps> for travel taken place on or after January 16, 2024

Mileage Chart from the Department of Transportation can be found at www.dot.state.nm.us

Actual odometer readings

[http://www.nmdfa.state.nm.us/Memos and Notices.aspx](http://www.nmdfa.state.nm.us/Memos_and_Notices.aspx)

Mileage rate is now 100% of the IRS rate from previous year.

Mileage – Google Maps

The screenshot displays the Google Maps interface for a route from an unspecified starting point to Raton, New Mexico (87740). The left sidebar shows the search bar with the destination entered, travel mode icons (Best, 2 hr 28 min, 4 hr 10, 3 days, 17 hr), and a list of route options. The main map area shows a blue route line with a red arrow pointing to the destination. A red arrow also points to the search bar. A red arrow points to the destination 'Raton' on the map. A red arrow points to the search bar. A red arrow points to the destination 'Raton' on the map.

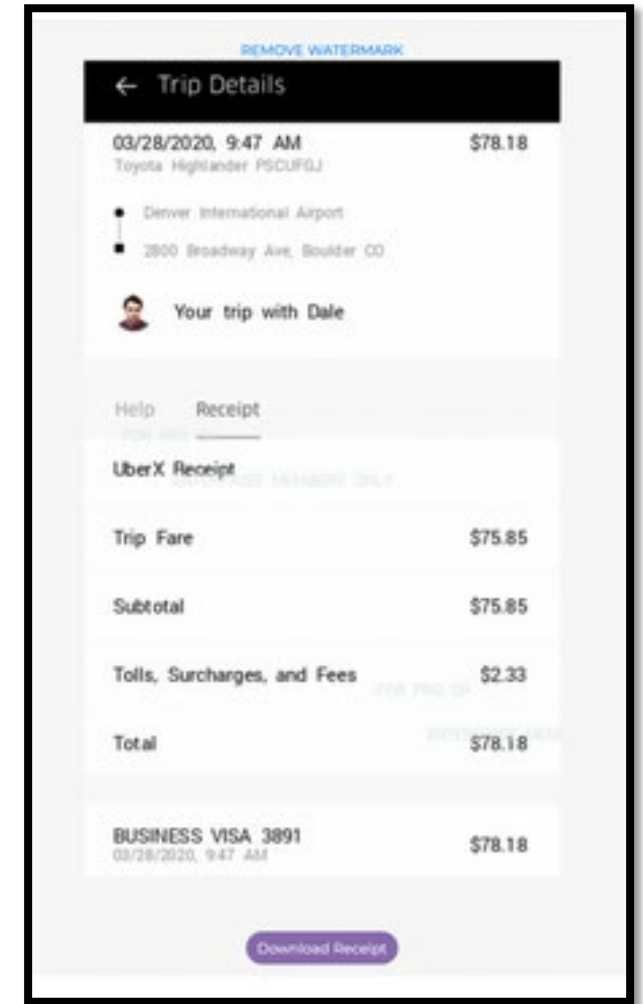
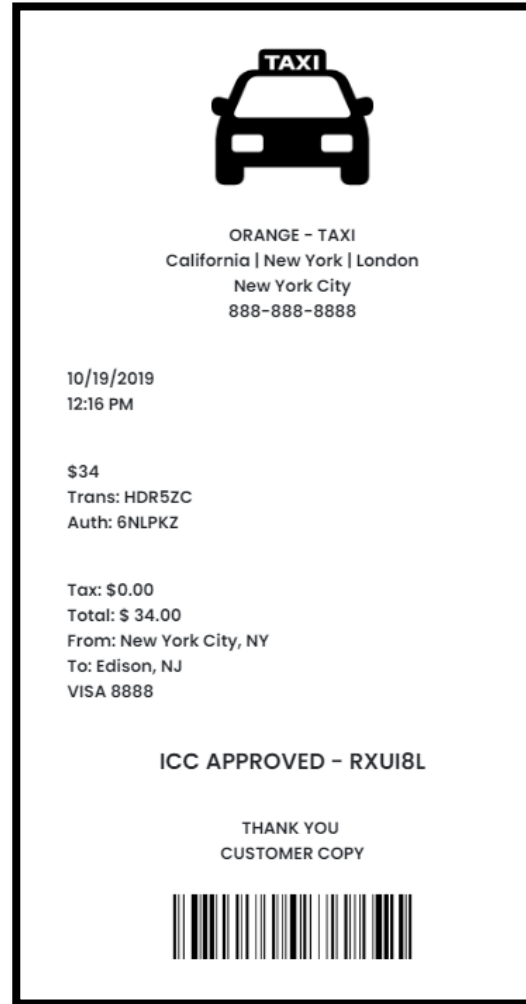
Route Options:

- via I-25 N**: 2 hr 28 min, 174 miles (Fastest route, the usual traffic)
- 1:30 PM—5:40 PM**: 4 hr 10 min (Includes Los Limousines)
- 12:58 PM—5:40 PM**: 4 hr 42 min (Includes NMRX, Los Limousines)

Explore Raton: Restaurants, Hotels, Gas stations, Parking Lots, More

Tips/Receipts/Other

- Tips are capped at 20% per transaction. **Tips are no longer allowed for meals.**
- All “other” type expenses require an itemized receipt.



Prepaid Travel

The policies and procedures of the travel and per diem act, as well as MAPs, apply to prepaid travel.

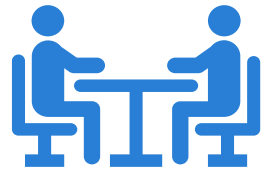
Employees can receive 80% of the estimated cost of the trip prior to traveling if allowed by agency policy. The advance request cannot be submitted to DFA any earlier than 2 weeks prior to the departure date but must be received by DFA at least 3 days before the departure date.

The employee and agency are responsible for submitting a recoup travel voucher within a timely manner once the travel is complete.

Prepaid voucher must be reconciled before creating the Recoup voucher.

Recoup vouchers must be processed even if the employee is not owed any money. The fund code must be the same on the advance and recoup voucher.

Board Member/Commissioner Travel



New rates (one meeting per day):

In-person meeting lasting 4 hours or more = \$95

In-person meeting lasting less than 4 hours = \$45

Virtual meeting of any length = \$45

Zoom, Microsoft Teams, Google, Phone call, etc.

Board/Commission Attendance (select one):		Not a Board Member
Length of Board/Commission Meeting (select one):		Not a Board Member
DATE	TIME: A	Physical Attendance
		Virtual Attendance



Agency must report the attendance type and length of meeting on ISTE

Board/Commission Attendance (select one):		Physical Attendance
Length of Board/Commission Meeting (select one):		Not Applicable
DATE	TIME: A	Not Applicable
		4 Hours or Longer
		Less than 4 hours
ITEMIZED COSTS BY DAY	DEPARTURE	

Other Requirements

Travelers should never approve their own travel in SHARE, even if they are the only agency approver. When a 1st and 2nd level approver is not available, the agency should send a helpdesk ticket request to have the voucher routed to the Controller's Office for approval.

State funds should never be used to reimburse employees for personal preferences. The list of preferences varies by traveler, but a few examples include:

- Upgrading to first-class flights.

- Upgrading lodging to a more expensive room/suite.

- Paying for an Uber while also paying for a rental car.

The Travel & Per Diem Act covers direct reimbursements to employee for expenses related to their business travel. This does not extend to others and employees will not be reimbursed for expenses they pay for someone else.

Requirement for travel past 14 business days

MAPs Fin 5.8 (D) (2)
requires travel forms to be submitted to DFA no later than 14 business days after the trip ends. Memo justification should reference the specific traveler and travel dates. Please do not use blanket language.

If an agency misses this deadline, a memo from the CFO explaining why it happened and how it will be prevented in the future must be attached to the voucher in SHARE.

STATE OF NEW MEXICO
MICHELLE LUJAN GRISHAM, GOVERNOR

MEMORANDUM

TO: [REDACTED]

FROM: [REDACTED]

DATE: 12.19.2022

RE: Itemized Schedule Submitted Over 30 Days Late

SUPPLIER: [REDACTED]

Please accept this justification explaining the delayed submission of the above Itemized Schedule.

The Itemized Schedule of Travel Expenses (ISTE) is submitted to reimburse [REDACTED] for approved out of state travel. The original itemized schedule was created shortly after return, but vendor had become inactive, and a new W-9 needed to be processed. Once W-9 was entered into SHARE and vendor became active again the ISTE was entered into SHARE.

Thank you for your consideration of my request.

[REDACTED]

Helpful Notes

Employees must have all internal approvals prior to traveling. The employee must decide to request actuals or per diem rates before the travel begins. These cannot be combined in the same travel or changed once the travel begins.

The travel period begins at the time of departure and ends at the time of arrival. The “ISTE” form can only be used for one overnight trip at a time.

Employees that exceed \$1,500 in travel reimbursements must have approval from the agency head to continue traveling and receiving payment, 10-8-5 (H) NMSA 1978.

If an agency pays for lodging with the p-card, employees must use actual reimbursements for meals (flat allotment).

It is best practice to purchase rental car insurance and refundable airfare when available if the cost is reasonable.

When something out of the ordinary occurs during a trip, the employee and agency should include an explanation on the “ISTE” or attached to the voucher in memo form.