

STANDARD PROCESS

Section B: Financial and Administrative Systems (FAS)/Travel
Number/Title: **B401/NCI-Frederick Mileage Reimbursement Guidelines**
Date Issued: June 2003
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SP Contact: Operations Analyst II, FAS, 301-846-6952

I. Purpose

This Standard Process (SP) provides expense guidelines for situations where individuals use their privately owned vehicles (POV) for official business travel.

II. References

Federal Acquisition Regulations (FAR) <http://www.arnet.gov/far/>

Federal Travel Regulations (FTR) <http://www.gsa.gov/fttr>

United States General Services Administration <http://www.gsa.gov/>

<http://home.ncifcrf.gov/saic/bpdocs/ger.htm>

<http://web.ncifcrf.gov/about/shuttle.asp>

III. Definitions

FAS: Financial and Administrative Systems

Normal daily commute: Daily route an employee takes to work

POV: Privately owned vehicle

Primary duty station: Place of employment

SP: Standard Process

IV. Scope

This SP applies to all contractor employees, as well as to individuals such as consultants and seminar speakers providing a service to the contract.

V. Processes/Guidelines

A. Government/public funds are utilized to cover allowable expenses incurred in support of NCI-Frederick. The allowability of these costs is based on various regulations such as the Federal Acquisition Regulations (FAR) and the Federal Travel Regulations (FTR). In order to be in compliance with regulations regarding allowability of mileage expenses, the following guidelines are provided.

B. Mileage for use of a POV and associated costs, such as public transportation and parking, are reimbursable to employees and individuals such as consultants and seminar speakers providing a service to the contract. Examples include travel associated with administrative or scientific meetings, training classes, conferences, and seminars.

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Note: All examples given below assume that the employee's primary duty station (place of employment) is located at NCI-Frederick. Other approved work locations to which an employee reports for his/her normal job responsibilities are considered the employee's primary duty station.

- C.** Mileage will be reimbursed for the distance between the employee's duty station and the location of the business function being attended. **Mileage will not be reimbursed for use of a POV at the employee's duty station (i.e., within the NCI-Frederick campus).** Mileage is based on the standard miles of the "shortest route" as indicated by commercially available Web sites providing driving directions. Please attach to the "General Expense Report" the printout from any Web site used which shows the resulting mileage. A Web site printout is not needed for those locations on the "Standard Local One-Way Mileage Allowances" (Attachment 1). The "General Expense Report" can be accessed at <http://home.ncifcrf.gov/saic/bpdocs/ger.htm>.

1. Example one

An individual travels from NCI-Frederick to NIH in Bethesda for a scientific meeting. The same individual then departs from NIH and travels to McLean, VA, for another meeting. Following this meeting, the individual departs from McLean and returns to NCI-Frederick. The individual is eligible for mileage reimbursement of 105 miles as follows:

NCI-Frederick to NIH: 38 miles

NIH to McLean: 13 miles

McLean to Frederick: 54 miles

Total: 105 miles

2. Example two

An individual travels from NCI-Frederick to an all-day conference in Reston, VA, and returns to NCI-Frederick that same evening. The employee is eligible for reimbursement of 104 miles (distance from Frederick to Reston and back = 104 miles [52 miles x 2 ways]).

- D.** If an employee departs from his/her residence on a normal workday, only the miles in excess of his/her normal daily commute can be claimed as an expense.

1. Example one

An individual's normal daily commute is from Bethesda, MD, to NCI-Frederick, approximately 38 miles. On a normal workday, the individual departs from his residence for a conference in College Park, MD, which is 15 miles from his home in Bethesda. The individual may not claim mileage reimbursement because the distance from his home in Bethesda to the conference in College Park is less than his normal daily commute to work.

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2. Example two

An individual's normal daily commute is from Rockville, MD, to NCI-Frederick, approximately 32 miles. On a normal workday, the individual departs from his residence for a conference in Annapolis, MD, which is 46 miles from his home in Rockville, and returns to his home following the conference. The individual may claim mileage reimbursement for 28 miles, which is the difference between his normal daily commute and the commute to and from the conference (32 x 2 ways = 64-mile normal commute; 46 x 2 ways = 92-mile commute to conference; 92-64 = 28 allowable miles).

- E.** If an employee departs from his/her duty station to attend a business function and, following the event, travels directly home, full mileage will be reimbursed for travel to the function and **only the miles in excess of his/her normal daily commute** will be reimbursed for travel from the function to the individual's home.

Example

An individual travels from his duty station at NCI-Frederick to McLean, VA, for an all-day scientific meeting. At the end of the day, the individual travels from McLean directly to his home in Rockville, MD. The individual is eligible for mileage reimbursement of 54 miles as follows:

NCI-Frederick to McLean, VA: 54 miles

McLean to Rockville: 15 miles

Normal daily commute from Rockville to Frederick: 32 miles

No mileage is allowable for commute from McLean to Rockville because that distance is less than his normal daily commute

Total allowable mileage: 54 miles

- F.** Mileage is reimbursed according to the POV reimbursement rates issued by the U.S. government. The current POV rate can be found by accessing the United States General Services Administration Web site at <http://www.gsa.gov>. Click on "Travel Management" under the "Policy" heading, and on the following screen, click on "POV Mileage Reimbursement Rates." Notification will be made when the rate changes.

G. Allowable Mileage Expenses

Mileage and related costs **are allowable** in the following situations:

1. Meeting attendance/training during working hours

The use of an individual's POV is sometimes necessary for alternate job locations or for attendance at scientific or administrative meetings, conferences, seminars, or training. Training represents costs associated with such job requirements as non-credited classes, instruction into new methods or procedures, and courses which provide guidance in performing one's job duties. Generally, information

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provided at training courses is specialized or specific to a particular skill, task, or process. In order for an individual to receive mileage reimbursement, the meeting or training must be a requirement of the job.

2. **Course attendance due to requirement of job**

The course/class must be job-related and attendance must be a job requirement.

Example: Many individuals attend courses which are taken to stay on the cutting edge of industry technology and to keep abreast of changing regulatory requirements, which are mandatory to the work performed in their profession. Due to the necessity for knowledge of regulatory requirements, mileage reimbursement is allowed.

3. **Weekend/evening travel**

Weekend and evening travel are occasionally required in order for the employee to be in attendance at a meeting, training class, conference, or seminar on time. When an employee departs from his/her residence on a weekend or evening, the employee will be reimbursed mileage based on the distance from the employee's residence to the location.

H. **Unallowable Mileage Expenses**

Mileage and related costs **are not allowable** in the following situations:

1. **Educational assistance**

Educational assistance classes are taken by employees to continue their formal education at accredited institutions. Educational assistance classes benefit the employee by improving his/her skills and knowledge associated with the current job, outside of normal work hours. These classes are taken on an elective basis and are not a job requirement. Mileage in association with educational assistance classes **will not** be reimbursed.

2. **Elective continuing education/vocational training**

These include courses which are taken to enhance one's skills and are not a job requirement outside of normal work hours. These are considered elective in nature and are therefore similar to courses taken under the educational assistance program. When continuing education courses or vocational training taken by an employee are electively taken to enhance his/her skills and are not a requirement of the job, mileage **will not** be allowed.

3. **Use of POV for business at NCI-Frederick**

Mileage **will not** be reimbursed for use of one's POV traveling to job sites or meetings located at NCI-Frederick.

I. **Travel to NIH**

Employees are encouraged to use the NIH shuttle service as an alternate means of traveling between NCI-Frederick and NIH in Bethesda. The NCI-Frederick–NIH

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shuttle service schedule can be accessed at <http://web.ncifcrf.gov/about/shuttle.asp>. It is recommended that travelers utilize the shuttle service or carpool when possible.

J. Parking/Tolls

Employees may be reimbursed for parking; however, the most economical means must be utilized. Garage or valet parking will **NOT** be reimbursed, unless a special need justifies this sort of parking. Tolls incurred while traveling via personal vehicle are a reimbursable expense. Employees must provide receipts for reimbursement.

K. Submittal of General Expense Report

1. Mileage not associated with travel requirements coordinated through the Travel Department can be submitted on a General Expense Report to the Accounts Payable Supervisor for review and approval prior to reimbursement. **General Expense Reports can be submitted when an individual has traveled an accumulation of 50 miles and/or one time per month. General Expense Reports must be submitted within 90 days of the date the expense was incurred.** Attachment 1 shows mileage allowances for commonly traveled locations, for use in completing General Expense Reports. Attachment 2 shows a sample General Expense Report requesting mileage reimbursement. The following items must be included on or attached to the General Expense Report upon submittal.
 - a. Justification must include clear documentation to support the **contract-related business purpose** behind the mileage expense.
 - b. All receipts for public transportation, tolls, and parking should be attached to the General Expense Report. If receipt is not attached, justification must be provided as to why the receipt cannot be provided.
 - c. Please attach to the General Expense Report the printout from any Web site used which shows the resulting mileage between travel locations.
 - d. Documentation must show that the normal daily commute was deducted in situations where an individual departs from his/her residence on a normal workday or returns home immediately following a business function.

L. Responsibilities

1. Individual

Individuals are expected to exercise the same care in incurring business expenses that a prudent person would exercise in incurring personal expenses.

2. Program Area

It is the responsibility of the Program Area to provide adequate documentation when submitting the request for mileage reimbursement. Supervisors, or those individuals who have signature authorization, must review the mileage reimbursement request for policy compliance and approve the request.

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3. Financial and Administrative Systems (FAS)

It is the responsibility of FAS to review the request for reimbursement, determine its reasonableness and allowability, and to make the payment. If appropriate documentation or justification is not provided, FAS will return the General Expense Report to the Program Area for further action.

VI. Attachments

Attachment 1, Standard Local One-Way Mileage Allowances

Attachment 2, Sample General Expense Report for Mileage Reimbursement

VII. Records

The FAS, Travel, and Accounts Payable Departments will maintain all records.