

General Expense Report Instructions for Completion

1. **Name** – Name of individual that expense was incurred for or on behalf of
2. **Title** – Job title of individual that expense was incurred for or on behalf of; if the individual is a seminar speaker, conference attendee, or recruitment candidate, these can be listed as job title.
3. **Phone Number** – Phone number where individual that expense was incurred for or on behalf of can be reached
4. **E-mail Address** – E-mail address of individual that expense was incurred for or on behalf of
5. **Date Prepared** – Date that General Expense was completed
6. **Building/Room Number** – Building and room number of individual that expense was incurred for or on behalf of (if individual is an employee)
7. **Contractor** – Contractor to be charged (i.e., SAIC, WISCO, DMS, CRL)
8. **Center** – Center number to be charged
9. **Account** – Account number to be charged
10. **Payable to: Employee** – Name of employee and employee number
11. **Payable to: Non-Employee/Vendor** – Name of individual or vendor; name of individual's company; address of vendor or home address of individual (address should match address provided on W-8BEN Form or W-9 Form); please attach applicable W-8BEN or W-9 Form to the General Expense Report upon submittal.
12. **Check to Be Mailed** – Checks must be mailed either by the U.S. Post Office or Inter-office mail. SAIC-Frederick employees will be reimbursed through Payroll.
13. **Date and Time Departed** –
14. **Date and Time Returned** –
15. **Employee Expenses** –
16. **Non-Employee Expenses** –
17. **Personal Auto Mileage**
 - a. Mileage will be reimbursed for the distance between the individual's duty station and the location of the business function being attended. Mileage will not be reimbursed for use of a privately owned vehicle at the individual's duty station (i.e., within the NCI-Frederick campus).
 - b. In the event that an individual departs from his/her residence on a normal workday or returns home immediately following a business function, only the miles in excess of his/her normal daily commute can be claimed as an expense. Documentation on the General Expense Report must indicate that normal daily commute was deducted.

- c. 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 that shows the resulting mileage between locations.
- d. A detailed description of the contract-related business purpose behind the mileage expense must be included on the General Expense Report.
- e. Please refer to the NCI-Frederick Mileage Reimbursement Guidelines (B401 in the *Administrative Handbook of Standard Processes*) for additional requirements for mileage reimbursement.

18. Detailed Purpose and Justification of Expenses

- a. Please include as much detail as possible when explaining the purpose of the expense. A justification as to how the expense will benefit and contribute to the contract, or will otherwise justify the expenditure of contract funds is required.
- b. If attending a conference, seminar, or training, a detailed description of the event and how attendance benefits the individual’s job and the contract must be included.
- c. Detailed descriptions of the contract-related business purpose behind meal and mileage expenses must be included on the General Expense Report.

19. Employee/Requester Signature – The individual that the expense was incurred for or on behalf of is required to sign the General Expense Report, attesting that all expenditures were incurred in support of NCI-Frederick-related business. If the expense is for a non-employee and his/her signature is unobtainable, justification must be provided as to why the signature cannot be provided. A program area representative with signature authority for the requested center number should sign on behalf of the individual.

20. General Expense Prepared by – Include phone number and e-mail address of individual who prepared the General Expense Report so he/she can be contacted if there are questions.

21. Department Manager/Director Approval – Required

22. Accounting/Finance Approval – Will be signed by approving official in Accounts Payable Department after reviewing the expense and verifying all requirements for General Expense completion are met.

Other Requirements

➤ Requests for Meal Reimbursement

- Please refer to the NCI-Frederick Meal/Light Refreshment Reimbursement Guidelines (B502 in the *Administrative Handbook of Standard Processes*) for requirements for meal reimbursement.
- General Expense Report must include a description of the business topics discussed during the meal which clearly support the goals and objectives of the NCI-Frederick.
- A listing of all attendees at the meal and their business affiliation must be attached to the General Expense Report.
- Receipts are required and must be attached. The receipts should contain an itemized listing of what was purchased at the meal.

➤ Requests for Other Business Expenses

- Please refer to the General Business Expense Reimbursement Policy 205 for requirements for general business expenses.
- All original receipts should be securely attached and submitted with the general expense form.
- Include a detailed justification/purpose for the expense.
- The following items may not be purchased and submitted for reimbursement on a general expense form:
 1. Materials, supplies, and services requiring prior NCI approval (COA) or the approval of an NCI-FCRF functional component such as the Scientific Library, Safety and Environmental Protection Program, Laboratory of Animal Sciences Program or the Institutional Review Board.
 2. Cellular telephones and pagers
 3. Weapons (examples: firearms, tranquilizer guns)
 4. Items identified as unallowable in accordance with NCI-Frederick Contracts (examples: decorative and personal effect items such as pictures, plants, personalized stationery or greeting card, food/drink items, medications (other than for animals), coffee pots and toasters).
 5. Materials and supplies for which the identical item is available through the Central Supply Warehouse or Maintenance Warehouse may be limited to an amount not to exceed that which would have been incurred were the materials and supplies requisitioned from the Warehouses.
 6. All costs identified as unallowable in accordance with Federal Acquisition Regulations (FAR) 31-205.

➤ Requests for Business Telephone Call Reimbursement

- If an individual is required to make business calls from his/her personal phone, the employee may be reimbursed for expenses if properly justified.
 - A copy of the phone bill must be attached to the General Expense Report.
 - Included in the Justification/Purpose must be the name of the person called and a detailed description of the business purpose of the conversation.
 - Please refer to the NCI-Frederick Cellular/Wireless Communications Policy (D301 in the Administrative Handbook) for requirements for business telephone call reimbursement.
- **Foreign Currency Conversion**
- Individuals are reimbursed for expenses in U.S. dollars. Foreign currencies are converted to U.S. dollars based on the exchange rate effective on the date the expense was incurred.
 - The following web site contains foreign exchange rate information:
www.oanda.com.
 - Please attach a copy of the printout from any web site that you use for determining the foreign exchange rate.
- **Submittal of General Expense Reports**
- Completed General Expense Reports are sent to the Accounts Payable Supervisor (Thomas Johnson Drive) for review and approval prior to reimbursement.
 - General Expense Reports must be submitted within 90 days of the date the expense was incurred.
 - Please remember to attach receipts to substantiate all expenses.