

STANDARD PROCESS B401

Section B: Financial Management/Travel
Number/Title: B401/Frederick National Laboratory Mileage Reimbursement Guidelines
Date Issued: June 2003
Reviewed/Revised: November 2013
SP Contact: Accounts Payable Supervisor, 301-846-1641

I. Purpose

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

II. References

[Federal Acquisition Regulation](#)

[Federal Travel Regulations](#)

[General Expense Report](#)

[Frederick National Laboratory for Cancer Research \(FNL\)–National Institutes of Health \(NIH\) shuttle service schedule](#)

[United States General Services Administration](#)

III. Definitions

FAR: Federal Acquisition Regulation

FTR: Federal Travel Regulations

Normal daily commute: The daily route an employee takes to work

POV: Privately owned vehicle

Primary duty station: Place of employment

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 used to cover allowable expenses incurred in support of FNL. The permissibility of these costs is based on various regulations, such as FAR and FTR. To comply with regulations regarding allowable mileage expenses, guidelines are provided in this SP.
- B. Mileage for using a POV and other 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.

Note: All examples given below assume that the employee's primary duty station (place of employment) is located at FNL. 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 in excess of the employee's normal daily commute. **Mileage will not be reimbursed for use of a POV at the employee's duty station (i.e., within the FNL campus).** Mileage is based on the standard miles of the shortest route, as indicated by commercially available websites providing driving directions. Please attach to the "General Expense Report" the printout from any website that was used to determine mileage.
1. Example one
An employee travels from FNL to NIH in Bethesda, MD, for a scientific meeting. The same employee then departs from NIH and travels to McLean, VA, for another meeting. Following this meeting, the employee departs from McLean and returns to FNL. The employee is eligible for mileage reimbursement of 105 miles as follows:

FNL to NIH: 38 miles
NIH to McLean: 13 miles
McLean to FNL: 54 miles

Total: 105 miles
 2. Example two
An employee travels from FNL to an all-day conference in Reston, VA, and returns to FNL that same evening. The employee is eligible for reimbursement of 104 miles (the 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 a reimbursable expense.
1. Example one
An employee's normal daily commute is from Bethesda, MD, to FNL, which is approximately 38 miles. On a normal workday, the employee departs from his/her residence for a conference in College Park, MD, which is 15 miles from his/her home in Bethesda. The employee may not claim mileage reimbursement because the distance from his/her home in Bethesda to the conference in College Park is less than his/her normal daily commute to work.
 2. Example two
An employee's normal daily commute is from Rockville, MD, to FNL, which is approximately 32 miles. On a normal workday, the employee departs from his/her residence for a conference in Annapolis, MD, which is 46 miles from his/her home; the employee returns to his/her home

following the conference. The employee may claim mileage reimbursement for 28 miles, which is the difference between his/her normal daily commute and the commute to and from the conference (32 miles x 2 ways = 64-mile normal commute; 46 miles x 2 ways = 92-mile commute to conference; 92 miles – 64 miles = 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 the employee's normal daily commute** will be reimbursed for travel from the function to the employee's home.

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

FNL to McLean: 54 miles

McLean to Rockville: 15 miles

Normal daily commute from Rockville to FNL: 32 miles

No mileage is allowable for the commute from McLean to Rockville because that distance is less than the employee's normal daily commute.

Total allowable mileage: 54 miles

- F. Full mileage will be reimbursed when an employee must stay overnight at least one night; no deduction for normal daily commute is required.

Example: An employee's normal daily commute is from Leesburg, VA, to FNL, which is approximately 28 miles. The employee departs for official business travel from his/her home to Washington Dulles Airport, a 17-mile drive, on Monday and returns home on Friday. The employee may claim reimbursement for 17 miles on both days because he/she was on official business travel that required an overnight stay of at least one night.

- G. Mileage is reimbursed according to the POV reimbursement rates issued by the U.S. government. The current POV rate is available on the [United States General Services Administration web site](#); you can find it by clicking on "POV Mileage Reimbursement" under the "Most Requested Links" heading. The Travel Department will notify administrative contacts in each directorate by e-mail when the rate changes.

- H. Allowable Mileage Expenses

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

1. Meeting attendance/training during working hours

The use of an employee's POV is sometimes necessary for alternate job locations or to attend 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 that provide guidance in performing an employee's job duties. Generally, information provided at training courses is specialized or specific to a particular skill, task, or process. In order for an employee to receive mileage reimbursement, the meeting or training must be a job requirement.

2. Course attendance as a job requirement

The course/class must be job-related and attendance must be a job requirement. Example: Many employees attend courses 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 professions. Due to the necessity for knowledge of regulatory requirements, mileage reimbursement is allowed.

3. Weekend/evening travel

Weekend and evening travel are occasionally required for an employee to attend 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 for mileage based on the distance from his/her residence to the location.

I. 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 skills and knowledge associated with the employee's current job, and these classes are taken outside of normal work hours. These classes are taken on an elective basis and are not a job requirement. Mileage associated with educational assistance classes **will not** be reimbursed.

2. Elective continuing education/vocational training

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

3. Use of POV for business at FNL

Mileage **will not** be reimbursed for an employee's use of a POV to travel to job sites or meetings located at FNL.

J. Travel to NIH

Employees are encouraged to use the NIH shuttle service as an alternate means of traveling between FNL and NIH in Bethesda. It is recommended that employees use the shuttle service or carpool when possible.

K. Parking/Tolls

Employees may be reimbursed for parking; however, the most economical means must be used. Garage or valet parking will **NOT** be reimbursed, unless justified by a special need. Tolls incurred while traveling via POV are a reimbursable expense. Employees must provide receipts for reimbursement.

L. Submittal of a "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.** 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 a receipt is not attached, justification must be provided as to why the receipt cannot be provided.
 - c. The printout from any website that was used to determine mileage should be attached to the "General Expense Report."
 - d. Documentation must show that the normal daily commute was deducted from the total miles traveled when an employee departs from his/her residence on a normal workday or returns home immediately following a business function.

M. Responsibilities

1. Employee
Employees are expected to exercise the same care in incurring business expenses that a prudent person would exercise in incurring personal expenses.
2. Program Area
Program areas are responsible for providing 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.
3. Accounts Payable

The Accounts Payable Department is responsible for reviewing the request for reimbursement, determining if it is reasonable and allowable, and making the payment. If appropriate documentation or justification is not provided, the Accounts Payable Department will return the "General Expense Report" to the program area for further action.

VI. Attachments

(NONE)

VII. Records

The Travel and Accounts Payable Departments will maintain all records for three years after the close of the contract year in which the expenses were incurred.