



OFFICE OF THE PUBLIC AUDITOR

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Public Auditor

January 11, 2010

Privately Owned Vehicle (POV) Mileage Rate Reduced

The reimbursement rate for privately owned motor vehicles operated by Government of Guam employees was reduced to 50 cents a mile, a drop of 5 cents a mile, effective January 1, 2010, the Office of Public Accountability announced today.

The GovGuam reimbursement rate is established by Section 23105 of Title 5 of the Guam Code Annotated. The mileage rate is tied to the reimbursement rate established by the federal government.

The mileage rate for motorcycles used by government employees was also reduced a nickel, from 52 cents to 47 cents.

The federal rates are established by the U.S. General Services Administration, according to the Office of Public Accountability. The 50-cent-a-mile rate applies to cars, vans, panel and pickup trucks. The same rate is also used by the Internal Revenue Service for computing business expenses for private businesses. The IRS has said that the lower rates reflect generally lower transportation costs as compared to 2009, an observation that sees gas prices from a Mainland perspective, not Guam's.



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January 8, 2010

To: All Government of Guam Agencies
From: Public Auditor *DF Brooks*
Subject: Privately Owned Vehicle (POV) Mileage Rate Reduced

Please take notice that the reimbursement rate for privately owned motor vehicles operated by Government of Guam employees was reduced to 50 cents a mile, a drop of 5 cents a mile, effective January 1, 2010.

The GovGuam reimbursement rate is established by Section 23105 of Title 5 of the Guam Code Annotated (see attached). The mileage rate is tied to the reimbursement rate established by the federal government.

The mileage rate for motorcycles used by government employees was also reduced a nickel, from 52 cents to 47 cents.

The federal rates are established by the U.S. General Services Administration (see attached). The 50-cent-a-mile rate applies to cars, vans, panel and pickup trucks. The same rate is also used by the Internal Revenue Service for computing business expenses for private businesses.

Attachment: 5 GCA § 23105

GSA Schedule

**5 GCA GOVERNMENT OPERATIONS
CH. 23 GOVERNMENT TRAVEL LAW**

Authority, and dependents or spouses authorized to accompany the employee on official travel.

SOURCE: GC § 6610.4 amended by P.L. 10-6, 11-73, 11-194; repealed/ reenacted by P.L. 15-58:2. Subsection (a) amended by P.L. 15-125:14; amended by P.L. 20-214:2; repealed and reenacted by P.L. 20-224:12 (12/24/90); amended by P.L. 28-068:IV:114 (Sept. 30, 2005). Subsection (f) amended effective January 1, 2006 to replace “Civil Service Commission” with “Director of Administration” pursuant to P.L. 28-68:IV:45 (Sept. 30, 2005).

§ 23105. Mileage Allowance.

Persons authorized to travel at government expense shall, in accordance with regulations and whenever such mode of transportation is authorized or approved as more advantageous to the government, be paid in lieu of transportation a maximum personal vehicle mileage allowance rate equal to the mileage reimbursement rate provided by the Federal government, contained in the Federal Travel Regulations, to its employees for the use of personal vehicles when engaged on official business.

SOURCE: GC § 6610.5. Amended by P.L. 14-119, P.L. 15-87. Repealed and reenacted by P.L. 21-14:19(b). Amended by P.L. 28-068:IV:113 (Sept. 30, 2005).

§ 23106. Indirect Travel & Dependents.

Indirect travel, and travel for dependents when accompanying employees on official business other than travel provided under § 23103(b) of this Chapter may be authorized in accordance with regulations, provided that any such travel is not at any additional expense to the government.

SOURCE: GC § 6610.6.

§ 23107. Advancements.

[Repealed.]

SOURCE: Repealed by P.L. 15-58:3.

§ 23108. Reporting and Accounting.

The Executive, Legislative and Judicial Branches of the government of Guam shall each have exclusive jurisdiction and control with regard to persons under their supervision or authority or cognizance authorized to travel at government expense and in all matters relating to travel of dependents, allowances, provisions for travel authorization,



U.S. General Services Administration

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Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Additional Contacts For
[Travel Management Policy](#)

Current Privately Owned Vehicle Reimbursement Rates		
Modes of Transportation	Effective/Applicability Date	Rate per mile
Airplane	January 1, 2010	\$1.29
Automobile		
If no Government Owned Vehicle available	January 1, 2010	\$0.50
If Government Owned Vehicle available	January 1, 2007	\$0.285
If committed to use Government Owned Vehicle	January 1, 2007	\$0.125
Motorcycle	January 1, 2010	\$0.47

The shortcut to this page is www.gsa.gov/mileage.

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2010 IRS Mileage Rate drops 9% from 2009 Level

The **2010 IRS mileage rate for business mileage** is **50 cents**; find more, including rates for medical/moving and charitable miles at:

<http://www.irs.gov/newsroom/article/0,,id=216048,00.html>

The **IRS Mileage Rate for 2009** was 55 cents, a full 5 cents higher. According to the IRS, the reduced 2010 rate reflects generally lower transportation costs compared to 2009.

The business mileage reimbursement rate is used to calculate the deductible costs of operating a car (also vans, panel or pickup trucks) for business. The IRS releases a new federal mileage rate at least once a year. The 2008 standard mileage rates were the highest ever. The standard mileage allowance is provided as an option for deducting costs associated with vehicle operation. Visit www.irs.gov for more details on rules surrounding the IRS mileage rate.

New Expense Report Form Handles Mileage Reimbursement with Ease

Note: Form is Temporarily Unavailable

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Note: Form is Temporarily Unavailable

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