

**DEPARTMENT OF THE ARMY
MASS TRANSPORTATION BENEFIT PROGRAM
OUTSIDE THE NATIONAL CAPITAL REGION**

PROGRAM POLICY, PROCEDURES AND GUIDELINES

**OFFICE OF THE
ASSISTANT SECRETARY OF THE ARMY
(FINANCIAL MANAGEMENT AND COMPTROLLER)**

**Cost and Economics Directorate
Cost and Resource Integration Division
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Mass Transportation Benefit Program
Outside the National Capital Region
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Program Policy, Procedures and Guidelines

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1. Purpose

- 1.1. The purpose of the Department of the Army's Mass Transportation Benefit Program (MTBP) is to reduce Federal employees' contribution to traffic congestion and air pollution and to expand their commuting alternatives by using mass transportation.
- 1.2. This document provides consolidated policy and procedural guidance for establishing, operating and maintaining the MTBP. This guidance supersedes all Army guidance previously issued on the program, to include:
 - 1.2.1. The initial Army implementation guidance, issued via ASA(FM&C) memorandum, 31 July 2000, subject: Mass Transportation Fringe Benefit Program.
 - 1.2.2. The additional policy issued via ASA(FM&C) memorandum, 23 July 2001, subject: Mass Transportation Benefit Program.
 - 1.2.3. The additional policy issued via ASA(FM&C) memorandum, 12 October 2001, subject: Policy Guidance and Procedures for the Mass Transportation Fringe Benefit Program Outside the National Capital Region.
 - 1.2.4. The Mass Transit Fringe Benefit Program, Update to Existing Army Policy, posted to the Army MTBP website in March 2003.
 - 1.2.5. The additional guidance issued via email on 28 October 2004, subject: Mass Transportation Fringe Benefit.
- 1.3. This policy applies to Department of the Army participants in the MTBP located outside the National Capital Region (NCR) and all Army Non-Appropriated Fund (NAF) employees. Washington Headquarters Services (WHS) oversees the Transportation Benefit Program for all Department of Defense participants inside the NCR.

2. Summary of Changes

- 2.1. This edition of the Army MTBP Program Policy, Procedures and Guidelines revises the version issued on 1 January 2012 with the following updates:
 - 2.1.1. Revises the current maximum benefit amount for 2013. See paragraph 4.1.
 - 2.1.2. Establishes revised guidelines for establishment and operation of van pools and assignment of van pool coordinators, and implements the mandatory use of van pool monthly attendance logs. See paragraph 4.7.3 and Section 7.9.
 - 2.1.3. Clarifies guidance on calculation of benefit claims for van pool participants. See paragraphs 7.3.6 and 7.9.

3. Background

- 3.1. Presidential Executive Order 13150, subject Federal Workforce Transportation, dated 21 April 2000, directs all Federal agencies to implement a Mass Transportation Benefit Program to qualified Federal employees for individual employee commuting costs incurred through the use of mass transportation and van pools.
- 3.2. Title 26, United States Code, Section 132(f) (“Internal Revenue Code, Certain Fringe Benefits, Qualified Transportation Fringe”), establishes the transportation benefit program as a fringe benefit specifically excluded from gross income for tax purposes, defines the parameters of the program, and sets limitations on amounts that may be provided to employees. These amounts are periodically adjusted by the Internal Revenue Service.
- 3.3. Deputy Secretary of Defense memo, subject: Department of Defense Transportation Incentive Program, dated 13 October 2000, implements a transportation incentive program for all DoD personnel, both inside and outside the National Capital Region (NCR).
- 3.4. The Department of the Army (DA) implemented its Mass Transportation Benefit Program effective 1 January 2001, for Army soldiers and civilian employees.
- 3.5. Department of Defense Instruction 1000.27, Mass Transportation Benefit Program (MTBP), dated October 28, 2008, provides overall guidance for the Department of Defense for the MTBP.

4. Policy and Guidance

4.1. General. The Mass Transportation Benefit Program is intended to reimburse personnel for transit costs incurred in their local commute from residence to permanent duty station workplace. Army soldiers and civilian employees are eligible for reimbursement of their qualified mass transportation costs, not to exceed actual expenses, up to a specified limit. **As of 1 January 2013 the monthly maximum amount for the Mass Transportation Benefit Program is \$245.00. This amount is set to expire on 31 December 2013.**

4.1.1. The Office of the Assistant Secretary of the Army (Financial Management and Comptroller), Cost and Economics Directorate, Cost and Resource Integration Division (SAFM-CES-CRI) establishes policy and administers the MTBP program for Army participants outside the NCR, and for all Army NAF employees.

4.1.1.1. Further information can be found at the following website: <http://asafm.army.mil/offices/ASA/MassTrans.aspx?OfficeCode=1000>

4.1.2. Washington Headquarters Service (WHS) administers the MTBP for Department of Defense participants inside the NCR, to include military installations inside the NCR. Fare media distribution

procedures are managed by WHS for all military, civilian, and NAF employees inside the NCR.

4.1.2.1. The National Capital Region is defined as the District of Columbia; the Maryland counties of Montgomery, Prince George's, and Frederick Counties; the Virginia counties of Arlington, Fairfax, Loudoun, and Prince William Counties; and all cities now or hereafter existing in Maryland or Virginia within the geographic area bounded by the outer boundaries of the combined area of said counties.

4.1.2.2. Further information can be found at the following website: <http://www.whs.mil/DFD/Info/NCRTransitSubsidy.cfm>

4.1.3. The U.S. Department of Transportation (DOT) serves as the Executive Agent (EA) for all Federal agencies, including Army. DOT handles all administrative aspects involved with the purchase and distribution of fare media.

4.1.4. Under the MTBP, the Army provides transportation subsidies to soldiers and civilian employees, using any or all of the following forms of fare media. DOT, as Executive Agent, is responsible for purchase and distribution of fare media to Army program points of contact. Fare media is considered government property until it is issued to program participants, which components must manage and account for in conformance with internal control and property accountability policies.

4.1.4.1. Transit passes. A transit pass is any pass, token, fare card, voucher, or similar item (including an item exchangeable for fare media) that entitles a person to transportation (a) On mass transit facilities (whether or not publicly owned); or (b) In van pools owned and operated either by public transit authorities or by a person in the business of transporting persons for compensation or hire.

4.1.4.2. Vouchers. A voucher is an item that may be exchanged for a transit pass, or serve as payment to a van pool owned and operated by a person in the business of transporting persons for compensation or hire. Vouchers are non-monetary in value and can only be exchanged for fare media.

4.1.4.3. Electronic fare media. In many regions across the country, transit authorities are moving away from paper fare media and are implementing electronic fare media such as the Orca, "Q", SmarTrip and Breeze cards. For those locations, DOT is implementing a debit card distribution methodology that provides a single fare media delivery system, in order to tighten internal controls, support Green Government, and deter waste, fraud, and abuse.

4.1.5. In those areas where DOT-issued fare media cannot be used, participants are authorized to request reimbursement for purchase of fare media using Standard Form 1164 procedures.

4.1.6. The mass transportation benefit is provided to participating Army employees only for their daily commute to and from work. The benefit is not to be used for any other purpose, and may not be given, sold, or otherwise transferred to any other individual.

4.1.7. Participants must accurately claim the amount that reflects their actual anticipated expenses. Failure to do so will result in fraudulent certification on the application and is subject to criminal prosecution and/or administrative action. Substantiated dishonesty resulting in criminal or administrative action calls an employee's trustworthiness and integrity into question. The employee's supervisor is responsible for notifying the organization's Security Manager of any substantiated dishonest conduct and associated adverse action taken against the employee.

4.1.8. In order to maintain eligibility and claim benefits, participants must use mass transportation to commute to and from work for a majority of their scheduled duty days. Participants on temporary duty travel (TDY), leave (Federal holidays excluded) or who use other means of transportation for more than 50% of their scheduled duty days will be entitled to a prorated benefit amount based on their actual expenses.

4.1.9. This program is a benefit, not an entitlement; thus, there is no retroactive reimbursement for the program. Claims are not permitted on a retroactive basis for disbursement of fare media. Delays between the date of application for the MTBP and initial receipt of fare media are not an exception.

4.1.10. Geographically, the MTBP applies only to the 50 United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

4.2. Army Personnel Eligibility.

4.2.1. The following Army service members and Army civilian employees are eligible for the MTBP commuter benefit as described below.

4.2.1.1. All Army Active Component (AC) military service members.

4.2.1.2. Army Reserve Component (RC) military service members (including both Army Reserve and Army National Guard) who are currently on active duty.

4.2.1.2.1. RC service members on active duty for more than 30 days may apply to receive either DOT-issued fare media, or SF 1164 reimbursement, as available in their area.

4.2.1.2.2. RC service members who are performing active duty for 30 days or less MUST use the SF 1164 reimbursement method, regardless of where they perform duty.

4.2.1.3. DA Federal civilian employees, including part-time federal employees, temporary employees (including summer hires), and interns.

4.2.1.3.1. Temporary employees on board for more than 30 days may apply to receive either DOT-issued fare media, or SF 1164 reimbursement, as available in their area.

4.2.1.3.2. Temporary employees on board for 30 days or less MUST use the SF 1164 reimbursement method, regardless of where they perform duty.

4.2.1.4. DA Non-Appropriated Fund (NAF) personnel employed by a duly constituted Army Non-Appropriated Funded Instrumentality (NAFI) under the control of the Secretary of the Army and organized under the provision of AR 215-1 (Military Morale, Welfare, And Recreation Programs And Nonappropriated Fund Instrumentalities) (e.g., NAFI activities managed by the U.S. Army Installation Management Command (IMCOM)).

4.2.2. The following personnel are not eligible to receive the DA MTBP benefit:

4.2.2.1. Army Reserve Component service members who are drilling or training in an Inactive Duty for Training status.

4.2.2.2. Contractors. Contractor personnel should contact the human resources department of their employing company to inquire whether the company provides a defined mass transit benefit to its employees.

4.2.2.3. Service members and civilian employees on TDY. Personnel on TDY may claim reimbursement through their travel voucher for any transportation costs incurred for official transport to and from the place of work in the TDY location during their period of TDY. This includes costs associated with transport to and from their hotel/accommodation and place of work, whether that transport is via taxi, public transport, or private vehicle (mileage allowance). These costs are categorized as "other" expenses, and must be claimed and reimbursed as actual transportation costs incurred.

4.2.2.4. Service members who are deployed. Military members, or civilian reservists called to active duty, who are deployed are not entitled to continue receiving the Mass Transportation Benefit while deployed. Title 38, section 4316, paragraph (b)(1) states that the employee "shall be deemed to be on furlough or leave of absence while performing [military] service," and is "entitled to such other rights and benefits ... as are generally provided by the employer of

the person to employees having similar seniority, status, and pay who are on furlough or leave of absence." In other words, the employee is entitled to the same benefits as other similar employees who are on leave. However, unlike other benefits such as health insurance, which remain in effect even when an employee is on leave, the MTBP is only available to participants while they are actually using mass transportation.

4.2.2.5. MTBP participants on TDY, leave, or who do not use mass transportation for more than 50% of the time period (e.g. month or quarter) for which they receive benefits are not eligible to claim benefits for the period of their absence. These individuals must calculate their estimated costs for the time period based on the days that they actually utilize mass transportation, and will either receive a reduced benefit for that time period, or credit the benefit received toward the next time period.

4.2.2.6. NAF employed personnel whose salary is not funded by a duly constituted Army NAFI under the provisions of AR 215-1. The mass transportation benefit for eligible employees of non-Department of the Army NAFIs will be administered by their respective organizations.

4.2.2.7. Reserve Officer Training Corps (ROTC) students unless they are enlisted in a military branch and serving on active duty.

4.2.2.8. Army military retirees and Army civilian employee retirees.

4.2.2.9. Dependents of military or civilian personnel.

4.2.2.10. Intergovernmental Personnel Act employees (except those appointed to Federal positions or those who meet the definition of employees under 5. U.S.C. 2105), Foreign Exchange personnel, and personnel detailed to Army from other Federal agencies, nongovernment organizations, private industry, and academic institutions.

4.2.3. Registration for the program is based on the location of the participant's permanent duty workplace.

4.2.3.1. Participants currently located outside the NCR, but whose salary is funded by a command located within the NCR, should enroll in the Outside the NCR program.

4.2.3.2. Participants currently located inside the NCR, but whose salary is funded by a command located outside the NCR, should enroll in the NCR program.

4.3. Qualified Means of Transportation.

4.3.1. In order for a commuter vehicle to be classified as a Qualified Means of Transportation for the MTBP, the vehicle must adhere to the guidelines stated in Title 26, United States Code, Section 132(f).

4.3.1.1. The vehicle may be owned and operated by either public transit or commercial authorities, or by a private vendor in the business of transporting persons for compensation or hire.

4.3.1.2. The vehicle must have a seating capacity of at least six (6) adults, not including the driver. There are no guidelines that specify the maximum capacity of the vehicle. The minimum number of adult seats occupied for commuting purposes must be at least half (3) of the adult seating capacity (6) of such vehicle in addition to the driver, or 4 total (3 adult passengers + 1 driver).

4.3.1.3. At least 80 percent of the expected mileage use of the vehicle must be for the purpose of transporting personnel in their local commute from residence to their place of employment/duty station.

4.3.2. Based on these guidelines, the following recognized mass transportation systems qualify for this benefit:

4.3.2.1. Commuter Bus.

4.3.2.2. Commuter Train.

4.3.2.3. Subway / Light Rail.

4.3.2.4. Ferry. Program participants using a ferry are authorized to claim the foot passenger rate only. This includes walkers, bicyclists, and van pool members (not including the driver). Van pool ferry costs shall not be included when calculating commuter costs. Ferries are not approved as a means of shuttling personally owned vehicles (POV) from one point to another where the journey to the individual's duty station is completed in the POV.

4.3.2.5. Van Pools. Guidance on establishing and operating a van pool may be found in Section 7.9.

4.3.2.5.1. Van pools must adhere to the guidelines stated in Title 26, United States Code, Section 132(f). Van pool vendors must provide a written certification that they meet these requirements prior to issuing vouchers to van pool participants.

4.3.2.5.2. The vehicle used must meet the seating capacity guidelines stated above. The van pool vendor determines the maximum capacity of the van pool.

4.3.2.5.3. A van pool operated by public or commercial transit authorities (i.e. VPSI, Inc.) must be registered with the local transit authority (where such authorities exist), and must be eligible to receive vouchers compatible to that local system. It must satisfy the requirements of Title 26, United States Code, Section 132(f).

4.3.2.5.4. Privately owned van pools may also be required to register with local transit authorities, although this is not a requirement of the MTPB program. If the van pool is not registered with the local transit authority, the owner of the

van pool must certify to the Installation MTPB POC that his/her business satisfies the requirements of Title 26, United States Code, Section 132(f).

4.3.2.5.5. In those locations where DOT provides fare media or vouchers issued by the local transit system, van pool vendors must accept the fare media or vouchers provided by DOT. If DOT does not provide fare media or vouchers, the van pool participants may use SF 1164 to request reimbursement (refer to Section 6.6, SF 1164 Reimbursement Process).

4.3.2.5.6. Van pool owners who are drivers or passengers of a van pool engaged in for-profit are not eligible to receive the Mass Transportation benefit. Federal employee van pool drivers receiving compensation for driving the van pool are not eligible to receive the MTBP benefit, including drivers riding at no cost.

4.3.2.5.7. Not all riders in the van pool must be Federal employees; however, non-Federal van pool members are not eligible for the Mass Transportation benefit. All van pool members, whether Federal employees or non-Federal employees, must pay the same rate for van pool services. Van pool vendors will provide a written invoice or contract clearly showing the cost for each participant, prior to issuance of vouchers.

4.3.3. The following transportation modes do not qualify for this benefit:

4.3.3.1. Personally Owned Vehicles (POV), rental vehicles, personal carpools, ride sharing by individual riders often referred to as "slugs," employee purchased vans that do not meet the requirements under Title 26 U.S.C. Section 132, motorcycles, airplanes, bicyclists, and/or walkers, solely utilizing any of these methods of transportation.

4.3.3.2. Ferries used as a means of shuttling POVs from one point to another where the journey to the individual's duty station is completed in the POV.

4.4. Installation Transit Systems. When commercial transportation services are inadequate, under particular conditions and with proper approval, Army installations may be authorized to provide domicile-to-duty mass transportation services. Installation officials should consult their servicing transportation and legal activities prior to initiating such services. In general, installation-operated transportation services are not provided by municipal mass transportation facilities or by persons in the regular business of transporting persons for compensation or hire. Such services are not considered a Qualified Means of Transportation for the MTBP, according to the requirements of Title 26, U.S. Code, Section 132(f). Therefore, Soldiers

and employees using installation-operated domicile-to-duty transportation systems are not eligible for Army MTBP reimbursements.

4.5. Fare Media. Fare media varies based on the location and type of mass transportation used. Fare media is distributed on a monthly, quarterly or annual basis, subject to the restrictions of the local transit company.

4.5.1. An allotment of fare media is provided to program participants at the beginning of each time period for that time period. Distribution occurs on-site, and is made either by DOT representatives, who physically distribute fare media to all local participants; or by the designated Installation Point of Contact (POC), who distributes fare media provided by DOT.

4.5.2. For those locations that use electronic fare media, allotment is made via the applicable automated system each month. Any unused allotment from the previous month is subtracted at that time.

4.5.3. If fare media is offered in a specific geographic region, the installation must incorporate DOT's distribution process.

4.5.4. In some locations, DOT is unable to offer compatible fare media with the local transit system. Where this applies, the DA program office will approve the use of SF 1164 (Claim for Reimbursement for Expenditures on Official Business) as a means of reimbursement (refer to Section 7.6, SF 1164 Reimbursement Process).

4.6. Subsidized Parking. In general, a military member, Army civilian or NAF employee who receives subsidized parking is not eligible to participate in the MTBP.

4.6.1. Subsidized parking refers to parking space which the Government owns or for which it pays any part of the cost. Subsidized parking includes parking spaces specifically reserved for an individual by name or title; general parking spaces for which an applicant must register and obtain a parking permit; and spaces in a commercial lot for which the Government has obtained preferred or discounted rates. Issuance of a decal for entrance onto a military or DoD facility does not constitute subsidized parking.

4.6.2. Installation commanders are encouraged to consider requiring MTBP participants to relinquish subsidized parking passes as a condition of enrollment in the program. This decision, and the measures by which the Installation enforces it, shall be determined by the local commander.

4.6.3. If the Installation chooses to require participants to relinquish their parking passes, then the MTBP POC is responsible for coordinating with the Installation office responsible for issuing parking passes to ensure that participants are in compliance with Installation guidelines.

4.6.4. In order to implement a policy requiring participants to relinquish their parking pass, the Installation must determine whether

potential participants have Union representation. When Union represented participants are involved, the Installation must refer to the master labor agreement to determine if parking eligibility or commuting allowances are included and if the labor-management agreement will be affected. Wherever potential participants have Union representation, the Installation must inform Union representatives and negotiate any new parking eligibility requirement prior to implementing it.

4.6.5. An Installation Standard Operation Procedure should be created to provide specific instructions related to parking. MTBP Installation POC and Parking Office reconciliation procedures should be established to ensure compliance and accuracy of POC and Parking Office databases.

4.7. Program Points of Contact (POC) Qualifications. Personnel assigned to these positions are the key players for the successful execution of the MTBP.

4.7.1. There is no restriction on who can be assigned as a Program POC. The POC may be a military or civilian member, serving in any capacity on the installation. Many installations assign POC duties to employees in a resource management, personnel, or logistics function, but any employee may serve as MTBP POC.

4.7.2. There is no restriction on the number of POCs that may be assigned at any installation. For installations with a large number of participants, it may be necessary to assign more than one POC to oversee the program. It is recommended that Installations with more than 1,000 participants have at least one full time POC.

4.7.3. Subordinate coordinators.

4.7.3.1. Installations utilizing van pools are required to assign a coordinator and alternate for each van pool group at the installation. The van pool coordinator and alternate will be selected either by the installation POC or by the van pool group. The coordinator will be responsible for working with the installation POC in obtaining and distributing fare media for his/her van pool group. The coordinator is also responsible for maintaining a monthly log of van pool ridership and providing that information to the installation POC as required.

4.7.3.2. Installations with a large number of participants or participants located in more than one location or building may also choose to select subordinate coordinators who will assist the installation POC with program management. Assignment of subordinate coordinators may be based on location, command assignment, or other factors. Coordinators will be selected by the MTBP POC, and will be responsible for distribution of fare media to their specifically assigned program participants. Each program participant will be assigned to a coordinator. These assignments

will be made by the MTBP POC and the coordinator prior to distribution of fare media.

4.7.3.3. Installation POCs will retain the responsibilities of receiving and processing program applications, receiving fare media from DOT, and maintaining program files and records. Van pool/Subordinate Coordinator Forms are found on the MTBP website under Forms/Point of Contact, and are to be used to administer the subordinate coordinator process.

4.8. Participation Guidelines.

4.8.1. No Installation or POC may restrict the benefit to eligible service members and employees for qualified means of transportation. This includes restricting the amount of fare media a program participant may receive based on commuting distance.

4.8.2. An Installation or POC may not place eligible participants on a waiting list for enrollment into the program outside of the normal enrollment process.

4.8.3. Eligible participants must not be denied the benefit because of a lack of funding from the appropriated or non-appropriated funded instrumentality component that funds the employee's salary.

4.8.4. There is no requirement for a minimum or maximum number of program participants at any given installation. Some installations have only one participant, while others have hundreds.

4.9. Non-compliance with Program Terms. Participants in the MTBP who fail to comply with the policies and guidelines of the program may be subject to administrative or disciplinary action. The determination of administrative or disciplinary action will be made at the local level, by the installation commander or the MTBP installation POC.

4.9.1. Participants may have their program privileges restricted or suspended based on fraud, misconduct, or abuse related to their participation in the program. In addition, civilian employees may be subject to disciplinary action, up to and including removal from the Federal service and/or criminal prosecution. Military members may be subject to administrative action and/or punitive disciplinary action under the provisions of the Uniform Code of Military Justice.

4.9.2. Instances of non-compliance may include, but are not limited to: use of fare media for purposes other than for commuting expenses; attempts to transfer fare media to other individuals, e.g. through sale or gift; failure to return unused fare media upon separation from the program; failure to repay the program for used fare media, when the individual was absent for more than 50% of the time period or separates from the program.

4.9.3. The MTBP POC is responsible for notifying the participant's supervisor and/or commander of any alleged misconduct or non-compliance with the program. Upon receipt of such notification, supervisors should take appropriate action to investigate the

allegations. Supervisors should also take appropriate disciplinary or adverse action and, if the employee has a security clearance, inform the organization's Security Manager of any substantiated dishonest conduct and the associated disciplinary or adverse action taken.

4.10. Supplemental Guidance for Installations. Installation POCs may issue further guidance for management and execution of the MTBP at their location, as long as the guidance is consistent with and does not contradict the policies, procedures and guidelines contained in this document. Any supplemental guidance issued by installation POCs will be applicable only for that installation. POCs who wish to develop their own guidance are required to coordinate with the Army program manager prior to issuance.

5. Program Funding

5.1. The MTBP commuter reimbursement is a personnel benefit available to all eligible DA employees, as described above. The appropriation (direct or reimbursable) or non-appropriated fund that provides the payroll for each service member or civilian employee participant will budget for and fund the participant's mass transit benefit. The Department of Defense guidelines explicitly state that this program is to be funded using existing budgetary resources and without supplemental funding.

5.1.1. Army military personnel salaries are funded centrally from the military pay appropriations (Military Personnel, Army; Reserve Personnel, Army; National Guard Personnel, Army).

5.1.2. DA civilian employees' salaries are funded from several different appropriations (Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve; Operation and Maintenance, Army National Guard; Research, Development, Test and Evaluation, Army; Army Family Housing Operations).

5.1.3. DA NAF employees' salaries are funded either by the employing NAFI or by the Government through Uniform Funding and Management (UFM).

5.1.4. The mass transportation benefit for eligible employees of non-Department of the Army NAFIs will be administered by their respective organizations.

5.2. The Army's Mass Transportation Benefit Program is budgeted and funded through the Planning, Programming, Budgeting and Execution (PPBE) process.

5.2.1. For organizations participating in the DOT fare media distribution process, the program is funded centrally by HQDA. All expenses of the program, including purchase of fare media, travel of DOT personnel, and administrative expenses, are funded centrally through the OMA appropriation. Other appropriations which fund military, civilian, or DA NAF employees provide reimbursement to OMA.

5.2.2. For those organizations using the SF 1164 reimbursement procedure, the reimbursement amount is charged directly to the appropriation/fund which funds the participant's payroll. Resource Managers who manage payroll accounts for employees using the SF 1164 procedure must include the Mass Transportation Benefit when developing their payroll budget requirements.

5.2.2.1. Each MTBP applicant who will use the SF 1164 procedure is required to provide the accounting classification for the appropriation/fund that finances their payroll, as part of the application process. The applicant should contact their Payroll/Timekeeper POC or Resource Management Office POC to obtain the correct accounting information. The MTBP POC will maintain records of each participant's information, and will provide the participant's accounting classification to the authorized certifying officer. The officer will enter the accounting classification on the SF 1164, in order to properly charge the reimbursement to the correct appropriation/fund. See Section 7.6, SF 1164 Reimbursement Process, for more information.

6. Responsibilities

6.1. General. This section details the duties and responsibilities of Headquarters, Department of the Army (HQDA); Department of Transportation (DOT) Office of the Secretary of Transportation (OST) Transportation Services (TRANServe); Army Installations; and participants.

6.2. Army Program Manager. The Office of the Assistant Secretary of the Army (Financial Management and Comptroller), Cost and Economics Directorate, Cost and Resource Integration Division (SAFM-CES-CRI) is the designated Program Manager for the MTBP Outside the National Capital Region and for all Army NAF participants. The Army program manager's responsibilities and duties include:

6.2.1. Exercise departmental level executive agent duties for the DA MTBP to ensure compliance with Executive Order 13150. Ensure Army-wide availability of program information through dissemination of policy guidance and website information. Provide information as required to installation / local level program POCs. Ensure that policy guidance is kept current.

6.2.2. Negotiate the Memorandum of Agreement (MOA) between the Army and DOT TRANServe for program support. Renegotiate the MOA between Army and DOT annually or as necessary to ensure continuous service.

6.2.3. In concert with the MTBP Resource Manager, provide programming and budgeting support for the program in the Army's Planning, Programming Budgeting and Execution process. Serve as the Management Decision Package (MDEP) POC for MTBP.

Develop budget requests and participate in the PPBE process to ensure that the Army program is fully funded.

6.2.4. Provide general support for installations with questions regarding policies/procedures, reimbursement procedures, and program objectives.

6.2.5. Maintain updated rosters of Program POCs located at the installation and local level.

6.2.6. Execute appropriate internal controls for program execution at the department level. Monitor and assist subordinate organizations with the internal controls needed at their level to ensure proper execution of the program and to maintain proper fiduciary oversight of program resources.

6.3. Army MTBP Resource Manager. The Office of the Administrative Assistant, Resource Management Directorate (OAA RM) is responsible for the budgeting and execution of funding for the MTBP.

6.3.1. In concert with the Army Program Manager, develop program and budget requirements for the MTBP.

6.3.2. Receive and certify monthly bills from DOT TRANServe. Bills will cover DOT's purchase of transportation fare media and associated administrative costs.

6.3.3. Coordinate with Defense Finance and Accounting Service (DFAS) – Indianapolis on payment of DOT bills. DFAS will make payments to DOT TRANServe, on a quarterly basis, consistent with the terms and conditions of the MOA.

6.3.4. Provide monthly reports and quarterly bills to the Army Budget Office, Operations Directorate, Military Personnel Division; Office, Chief of Army Reserve; Chief, National Guard Bureau; and IMCOM for their share of the MTBP costs. Receive and process quarterly reimbursement from those offices.

6.4. Army Installation/Local Area POCs. Ensure proper execution of the MTBP in accordance with Executive Order 13150 and HQDA policy guidance.

6.4.1. Complete the POC Registration Form and send it to both the DOT Army Account Manager, and the MTBP Program Manager. Refer to Section 7.1, Starting a Program at Your Location.

6.4.2. Ensure that all military members and civilian employees who are employed by/stationed at the Installation are aware of the benefit's availability, guidelines, and restrictions. All internal communication media, including local Installation newspapers, e-mail distribution lists, flyers, bulletin boards, etc. should be utilized to inform potential participants. Although employees may elect to not enroll in the MTBP immediately, they have the choice to participate in the future.

- 6.4.3. POCs should be familiar with their area's mass transit commuting alternatives, and be prepared to provide interested participants with information.
- 6.4.4. POCs are encouraged to establish and maintain a list of available van pool vendors in the area, and be prepared to provide information to interested participants. It is recommended that the POC contact the local transit authority to compose this list.
- 6.4.5. It is recommended that POCs be located on-site because of the duties and responsibilities inherent with the program. The installation POC must be prepared to provide the benefit upon request and ensure that all installation and Army tenant employees (civilian and military) are aware of the program and are provided appropriate forms.
- 6.4.6. Inform appropriate management that they may require participants to relinquish their parking passes as a condition of enrollment into the MTBP. This decision, and the measures by which the Installation enforces it, shall be determined by the local commander.
- 6.4.7. Provide MTBP application forms to employees who elect to participate in the program.
- 6.4.8. Accept applications for enrollment in the MTBP, review the applications for accuracy, verify and approve applicants' eligibility to participate in the program, review applicants' calculation of commuter expenses, and submit the application information to DOT, using the MTPB Application Submission Form (Excel spreadsheet).
- 6.4.8.1. For military and civilian applicants, coordinate with the individual's supervisor or the appropriate military or civilian personnel office to verify eligibility of the applicant.
- 6.4.8.2. For NAF applicants, coordinate with the Garrison Director of Morale, Welfare, and Recreation (MWR) Programs (DMWR) or the senior MWR agency official to verify eligibility of NAF participants.
- 6.4.8.3. Installation POCs may request further information from the individual applying for the benefit or their employing organization, in addition to the information required on the application form, for internal control purposes. For example, POCs may request information on work schedules, specific means of transportation, etc. The POC may also contact the participant's supervisor to verify the applicant's employment status and/or work schedule.
- 6.4.9. Coordinate with DOT to arrange for distribution of fare media and provide information to participants of the distribution schedule.
- 6.4.10. Return unused fare media to DOT in accordance with the instructions in paragraph 7.5.8.4. Unused fare media may consist of media that was not issued to an active participant, or media that was returned by a withdrawing participant. Unused fare media may not

be issued to anyone other than the participant for which it was originally designated (e.g. new enrollees who have not begun to receive their own distribution).

6.4.11. For those participants requesting reimbursement via SF 1164, maintain records of expenditures and provide them to the DA Program POC annually.

6.4.12. In the event of any alleged misconduct or non-compliance with the program, by a MTBP participant, notify the participant's supervisor and/or commander.

6.4.13. Notify higher headquarters and DOT of any changes to POC contact information. Outgoing POCs are responsible for the effective turnover of the program to the incoming POC.

6.4.14. Maintain an internal tracking system of participants. Keep participants' original and updated application forms on file at the installation for as long as the individual remains enrolled in the program. Update individual files as required when the participant submits updated application forms. When an individual withdraws from the program, his/her application files should be kept on file for one year after the date of withdrawal. These files must be properly secured, as they contain personal information.

6.4.15. Maintain up-to-date, concise records which provide a historical perspective of all participants' pick-up records along with the amount of fare media received. The tracking system should also document participants' failure to adhere to the distribution policy. The POC should retain these records on file for at least one year from the distribution dates.

6.4.16. Execute appropriate internal controls for program execution at the installation level to ensure proper execution of the program and to maintain proper fiduciary oversight of program resources.

6.4.17. Revalidate participant information with DOT TRANServe not less than annually to ensure the accuracy of the information for program execution.

6.4.18. POCs may encounter qualified personnel from other military branches or government agencies that require assistance obtaining program information. POCs should assist interested applicants by providing the applicable website for guidance.

6.5. Federal Government Executive Agent. DOT/OST/TRANServe handles all administrative aspects involved with the purchase and distribution of fare media for all Federal agencies participating in the transit benefit program. TRANServe will assign an Army Account Manager to execute these responsibilities.

6.5.1. Receive application information from Installation POCs for applicants who are enrolling, re-enrolling, making a change, or withdrawing from the program. Process applicant information to

ensure the distribution of fare media by the beginning of the following month or quarter.

6.5.2. Upon receipt of the POC Registration Information form and application submission forms, contact the POC and arrange for shipping and distribution of fare media, as applicable.

6.5.2.1. For certain designated locations, TRANServe provides representatives to conduct on-site distribution. For all other locations, the Army POC is responsible for distribution of fare media shipped to the POC by DOT.

6.5.3. Order, obtain, verify, secure, and ship fare media to Army POCs on a quarterly/monthly basis. Ship the fare media, identified by name and amount for each qualified participant, in sufficient time to ensure distribution during the first week of the first month of the quarter or month, as appropriate.

6.5.4. Provide assistance on policy formulation and program implementation on an as needed basis to ensure execution of the program consistent with regulatory requirements or as requested by the Army.

6.5.5. Construct and maintain a database that identifies all Army employees participating in the program. Ensure that the database is sufficient to satisfy any program audits.

6.5.6. Provide listings of program participants to Installation POCs as requested by the POC.

6.5.7. Provide monthly reports to HQDA of participant usage and reimbursement amounts. These reports will be used to develop the program and budget requirements for the MTBP.

6.6. Program Participants.

6.6.1. To participate in the MTBP, each qualified applicant must complete the Army Mass Transportation Benefit Program Application and submit it to their installation POC. Applicants are responsible for providing complete and accurate information. Refer to Section 7.2, Applying for the Program, and Section 7.3, Calculating Commuter Expenses, for instructions.

6.6.1.1. Participants are also required to complete and submit an application form to the POC for any of the following actions: re-enrollment in the program after withdrawing, or after suspension or termination; updating information on the form (“change request”); or withdrawing from the program. The same form is used for enrolling, re-enrolling, making a change, or withdrawing.

6.6.1.2. Participants must submit an updated application when changing the amount claimed for reimbursement; type of mass transportation; type of fare media requested; personal information (e.g. name or home address change); or employment status (e.g. Active to Reserve or Military to Civilian).

6.6.1.3. Participants must submit a withdrawal application if they choose to withdraw from the program, or when they depart from their command. Departure includes retirement, separation, dismissal and transfer. The participant must also return all unused fare media upon departure.

6.6.1.3.1. When an employee signs their initial application, they certify that they will notify the Installation POC and will return all unused fare media upon departure.

6.6.1.3.2. If a participant is changing locations, the participant must withdraw from the location they were previously stationed at and re-enroll with the POC at their new location.

6.6.1.4. Participants who have been accepted as eligible for the program do not need to submit another application unless they are making a change to their information or withdrawing from the program. Participants do not need to submit new applications for each distribution.

6.6.2. Participants who receive fare media will obtain the fare media either at prearranged DOT onsite distributions, or from their Installation POC, in accordance with the distribution schedule established by the POC. If a participant is unable to obtain fare media within that timeframe, he/she must notify the POC in advance and coordinate alternative distribution arrangements. Participants in locations using electronic fare media will receive their allotment via the applicable automated system each month.

6.6.3. Many DA military members and civilian employees are on small detachments or isolated duty stations throughout the country, making it difficult to establish their own program. Employees in this situation may choose to seek the closest and most convenient participating Installation POC for program participation. In some Joint Commands, the POC may be a Navy or Air Force representative. To obtain information on POCs in your area, contact the DA MTBP Program Manager. .

6.6.4. If an employee is the only Army employee at his/her installation who is interested in the program, the employee may contact the DA Program Manager directly to apply for and participate in the MTBP. The employee must complete the MTBP application form and submit it to the DA Program Manager. The Program Manager will act as "installation POC" in this situation. The Program Manager will verify and approve the applicant's eligibility for the program, and serve as liaison between the participant and DOT for distribution of fare media. DOT will send fare media directly to the participant. If DOT cannot provide fare media, the employee may use the SF 1164 reimbursement process.

6.6.5. Civilian employees who fail to abide by the terms and conditions of the MTBP may be subject to disciplinary action, up to

and including removal from the Federal service and/or criminal prosecution.

6.6.6. Military members who violate the provisions or fail to abide by the terms and conditions of the MTBP may be subject to administrative action and/or punitive disciplinary action under the provisions of the Uniform Code for Military Justice.

6.7. Supervisors.

6.7.1. Supervisors are required to be aware of their employees' participation in the Mass Transportation Benefit Program. The supervisor's name, location and phone number will be entered on the employee's application form. The supervisor may be contacted by the local MTBP POC to verify the applicant's employment status and/or work schedule. In addition, the supervisor's signature is required on the application form, certifying that the applicant is eligible for the program as a civilian employee, military member, or NAF employee, and has calculated the benefit amount based on his/her work schedule.

6.7.2. Upon notification by the MTBP POC of any alleged misconduct or non-compliance with the program by a participating subordinate, supervisors should take appropriate action to investigate discrepancies. Supervisors should also take appropriate disciplinary or adverse action and, if the employee has a security clearance, inform the organization's Security Manager of any substantiated dishonest conduct and the associated disciplinary or adverse action taken.

7. Procedures

7.1. Starting a Program at Your Location.

7.1.1. Any Army installation is eligible to implement the Mass Transportation Benefit Program for its employees. Additionally, Army eligible employees on installations owned by other Services or Federal agencies may take steps to implement a program for their employees at that location, or to participate in a program at an Army installation in their vicinity.

7.1.2. In order to implement the MTBP, an installation must first select a primary and alternate Point of Contact (POC) to oversee the program. See Section 6, Responsibilities, for a full discussion of POC responsibilities. The primary and alternate POCs are to complete the POC Registration Information form and send it via email to the DOT TRANServe Army account manager and the HQDA Program Manager (See Section 8, Program Point of Contact Information).

7.1.3. The installation POC must have participants fill out the Army Mass Transportation Benefit Program Application to enroll in the program. (See Section 7.2, Applying for the Program.)

7.1.4. For installations using the DOT fare media distribution process, the POC will review the applications to ensure accuracy and submit the information to DOT in accordance with the instructions in Section 7.4, Processing Applications.

7.1.5. Once DOT has received the POC Registration Information form and participants' application information, the Army Account Manager will contact the POC and arrange for purchase and distribution of fare media, as applicable.

7.1.6. For locations not using the DOT fare media distribution process, the POC must process the applications and submit them to the DA Program Manager. The POC must also ensure that the applicant is informed about how to complete the SF 1164. See Section 7.6, SF 1164 Reimbursement Process.

7.2. Applying for the Program.

7.2.1. The MTBP application form is available on the Army Mass Transportation Benefit Program website. The form is a fillable PDF form. To complete the form electronically, click on each block of the form and type in the required information. The applicant may also print out the blank form and print or type the information manually. Incomplete or illegible forms will not be accepted.

7.2.2. Section II of the form requires the applicant's signature/initials for each item. Section V also requires the applicant's signature, as well as the signature of his/her supervisor. These items may either be signed digitally or manually (print the form and then complete the signatures).

7.2.3. Installation POCs will have program applications available for distribution upon request, and will provide assistance to applicants in completing the application.

7.2.3.1. Installation POCs may request further information in addition to the information required on the application form, for internal control purposes (e.g. information on work schedules).

7.2.4. The applicant must fill out the application form with complete and accurate information, sign and date the application, obtain the supervisor's signature, and submit it to the Installation POC. Instructions for completion of the application are found on page 3 of the form.

7.2.5. Applicants who must use the SF 1164 reimbursement method are required to provide the line of accounting that funds their salary in Section IV of the application form. This option is only available where DOT-issued fare media cannot be used. The applicant should consult with his/her Payroll/Timekeeper POC or Resource Management/Comptroller Office POC to obtain the correct information. See Section 7.6, SF 1164 Reimbursement Process. Detailed instructions are on page 3 of the application form.

7.2.6. Privacy Act Statement: Information on the MTBP application is solicited under authority of Public Law 101-509. Furnishing the information on this form is voluntary; however, failure to do so may result in disapproval or postponement of an applicant's request for the MTBP benefit. The purpose of this information is to facilitate timely processing of the applicant's request, to ensure the participant's eligibility, and to prevent misuse of funds involved.

7.2.7. DA utilizes a self-certification process. Section II of the application forms contains several statements, certifying that the applicant understands the stated rules and parameters of the program. The applicant is required to read and initial/sign each item.

7.2.8. In accordance with Title 18, United States Code, Section 1001, making a false, fictitious, or fraudulent certification on the application is subject to criminal prosecution, Civil Penalty Action, and agency disciplinary action up to and including removal from the Federal service. The applicant's signature in Section V of the application form certifies that the information provided on the form is true and correct.

7.2.9. The supervisor's signature on the application form certifies that the applicant is eligible for the program as a civilian employee, military member, or NAF employee, and has calculated the benefit amount based on his/her work schedule.

7.2.10. Note that participants who have been accepted as eligible for the program do not need to submit another application unless they are making a change to their information or withdrawing from the program.

7.2.11. Participation in the MTBP actually begins when the participant's application has been accepted and processed, and the participant begins receiving fare media.

7.2.11.1. For participants receiving fare media issued by DOT, the application and approval process takes approximately 30 workdays from the time of submission (for example, an application submitted in April will be processed in May for distribution of fare media beginning in June). The MTBP is not retroactive; the participant may not request reimbursement for fare media purchased between the time of application and the time he/she begins receiving fare media.

7.2.11.2. For participants using the SF 1164 reimbursement process, participation in the program begins when the application is approved by the installation POC. The participant may request reimbursement for fare media purchased from the point in time that the application was approved by the MTBP POC.

7.3. Calculating commuter expenses.

7.3.1. It is the responsibility of the participant to estimate their monthly commuting cost using a qualified means of transportation.

The participant must calculate costs based on the average number of days that he/she utilizes mass transit, in accordance with the individual's work schedule. The commuting cost will be calculated depending on the type of fare media to be used.

7.3.1.1. If a daily fare is used, multiply the daily cost by the participant's average number of workdays in a month.

7.3.1.2. If a weekly fare is available, multiply the weekly cost by four (average number of weeks in a month)

7.3.1.3. If a monthly fare is available, that amount is the monthly cost.

7.3.1.4. All participants are required to purchase the most cost-effective combination of fare media available. For example, if a monthly pass costs less than 4 weekly passes or 21 daily passes, the participant must purchase the monthly pass. Similarly, if a participant uses mass transportation 10 days out of the month and 10 daily passes are less than a monthly pass, he/she must purchase the daily passes. The application form should make clear which form of fare media is required.

7.3.2. Participants on TDY, leave, or who do not use mass transportation for more than 50% of the time period for which they receive benefits must calculate their estimated costs for the time period based on the number of days that they actually utilize mass transportation, and provide that information to the installation MTBP POC. If the individual knows of his/her absence prior to receiving the mass transportation subsidy, he/she will receive the pro-rated benefit amount for that time period. If the individual does not know of the absence before receiving the subsidy, he/she may credit the extra benefit received toward the next time period.

7.3.3. Employees working part-time or on compressed work schedules will calculate costs on a pro-rated basis, in accordance with the individual's work and commuting schedule.

7.3.4. Participants may not accrue unused fare media from one disbursement period to be used in a subsequent disbursement period so as to reduce their own out-of-pocket expenses. Fare media must be used for the month for which it was issued.

7.3.5. Parking fees, tolls, and van pool ferry costs are not authorized for reimbursement under the MTBP and will not be included in commuter cost calculations. Participants using a ferry are authorized to claim the foot passenger rate only.

7.3.6. Van pool pricing models vary between providers, but in most cases, van pools charge a monthly fee for the vehicle, consisting of the fixed and variable costs for that month. For payment purposes, that monthly fee is divided by the total number of riders in the van pool (both MTBP participants and non-participants). Each rider in the van pool must be charged the same rate. However, MTBP participants must calculate their claimed benefit amount based on the

total number of seats in the van pool – not the number of riders. The mass transportation benefit is not to be used to offset the cost of empty seats in the van.

7.3.6.1. For example: A van pool group uses a 15-passenger vehicle and pays \$2,000 per month. The group has 12 riders. The monthly cost to each rider is based on the number of riders, and is calculated as follows: \$2,000 divided by 12 riders equals \$167 per rider. But the amount that MTBP participants in the group may claim as their monthly benefit amount must be based on the number of seats in the van. Their claim is calculated thus: \$2,000 divided by 15 seats equals \$133 per rider. The difference of \$34 is the responsibility of the rider and may not be claimed as part of the mass transportation benefit.

7.3.6.2. If the number of riders changes, the monthly cost per rider is adjusted. In the example above, if another rider joins the group, the cost per rider would be \$2,000 divided by 13, or \$153. If the number of riders drops to 10, the cost per rider would be \$200. Nevertheless, the amount MTBP participants may claim does not change if the number of riders changes; it is still based on the number of seats in the vehicle.

7.3.6.3. Van pools should make every effort to fill as many seats as possible, in order to reduce the costs for which riders are personally responsible. Van pool groups are also encouraged to work with their provider to obtain a vehicle whose seating capacity best accommodates the size of the group.

7.3.6.4. Questions about van pool pricing models should be directed to the Installation POC or to the MTBP Program Manager.

7.3.6.5. Van pool riders who must pay to “hold” their space in the van pool due to absence (e.g. TDY or leave) or part-time work schedule are responsible for the cost of holding their space. This expense is not included in determining authorized commuter costs. Participants must exclude the cost of holding their space from calculations of commuter costs.

7.3.7. In some locations, participants must exchange their DOT-issued fare media for other local fare media (e.g. vouchers for subway passes or bus tokens) at commercial establishments, which may charge a fee for the transaction. This fee is set by the vendor, and is not related to the transit authority or to DOT. The fee is not reimbursable and will not be included in calculating commuter costs.

7.3.8. In those locations where DOT purchases fare media from local transit authorities, the fare media issued to each participant will be based on the denominations made available to DOT for purchase. The denominations issued may not provide the flexibility to exactly match the employee's monthly allowance. In those cases, participating employees may receive more than their monthly allowance. For example, if the participant is claiming \$58, DOT may

send fare media totaling \$60 as a result of not having exact denominations. Consequently, when fare media exceeds actual costs, the difference will be absorbed into the local transit system. Participants are not authorized to receive change from a vendor for fare media they submit. DOT does not issue fare media in denominations less than one dollar.

7.4. Processing Program Applications.

7.4.1. Upon receipt of an application for the MTBP, the Installation POC must first verify the applicant's eligibility to participate in the program. Eligibility means that the employee meets the standards established in this policy as an Army employee, and that the mode of transportation used qualifies for the program. The POC must verify the participant's eligibility prior to approving their application. The POC will sign the form to affirm that he/she has reviewed for accuracy and to approve the applicant's eligibility.

7.4.1.1. Coordinate with the applicant's supervisor and/or the supporting military personnel office or organizational civilian personnel POC to verify service member or employee program eligibility. For NAF applicants, coordinate with the Garrison DMWR Programs or the senior MWR agency official to verify eligibility of NAF participants.

7.4.1.2. Coordinate with local transit authorities and/or the DOT Army Account Representative to ensure that the mode of transportation used satisfies eligibility requirements.

7.4.2. The POC must also review the accuracy and validity of the applicant's calculation of his/her commuter expenses. For applicants requesting SF 1164 reimbursement, coordinate with the DOT Army Account Representative to ensure that fare media for the requested mode of transportation is not available through DOT.

7.4.3. Notify employees in cases where they cannot avail themselves of this benefit because a qualified means of transportation is not available in the locality.

7.4.4. Process application forms for participants who are re-enrolling, making a change to their current status, or withdrawing from the program (the same form is used for all transactions), and review the application for accuracy.

7.4.5. Note that participants who have been accepted as eligible for the program do not need to submit another application unless they are making a change to their information or withdrawing from the program.

7.4.6. Keep participants' original and updated application forms on file at the installation for as long as the individual remains enrolled in the program. When an individual withdraws from the program, his/her application files should be kept on file for one year after the

date of withdrawal. These files must be properly secured, as they contain personal information.

7.4.7. For locations receiving DOT/OST/TRANServe fare media, the MTBP Application Submission Form is used by the installation POC to submit participants' enrollment information to DOT. The POC will complete the Submission form, using the information from the application forms received for enrolling, re-enrolling, withdrawing from the program, or making a change. Submission forms are also used for informing DOT of participants who have been suspended or terminated from the program. See paragraph 7.2.4 for a complete description of participant transactions. POCs will submit the completed Submission forms via email to DOT.

7.4.8. Instructions for completing the Submission forms:

7.4.8.1. The Submission forms are contained in an Excel spreadsheet. There are four tabs/worksheets in the file, for New Enrollment, Re-enrollment, Withdrawal, and Change Request. Application forms are to be separated into these categories and entered into the appropriate worksheet in the file.

7.4.8.2. Complete the Excel spreadsheet electronically. Do not fill it out manually. Complete all applicable columns. Carefully check the information entered for accuracy. This will allow DOT to "cut and paste" required information into the TRANServe database and reduce the chances of typing errors.

7.4.8.3. Fill in the POC information at the top of each worksheet with your own information.

7.4.8.4. Under "Employee Type", select only one of the columns. Note that members of the Army National Guard and Army Reserve are only eligible for the mass transportation benefit if they are currently serving on active duty.

7.4.8.5. For NAF employees only, enter the 9-digit Standard NAFI Number.

7.4.8.6. On the "Withdrawal" worksheet, enter a brief description of the reason for withdrawal, e.g. "Retiring", "PCS to new location", "Suspension", "Termination".

7.4.8.7. On the "Change Request" worksheet, enter a brief description of the change request, e.g. "Name change", "Commuting cost change". Note that only name changes, change in type of fare media requested, or changes to the amount requested need to be entered in this worksheet for submission to DOT. Other changes, such as residence information, phone numbers, etc. do not need to be sent to DOT, but will be kept on file by the MTBP POC.

7.4.9. Send the completed Submission forms file via email to the DOT Army Account Manager between the 20th and 25th of each month. Applications will be processed during the month after the file is received by DOT, and distribution of fare media to the applicant will

begin the following month (e.g., applications received between April 20th – 25th will be processed and fare media will be issued in late May for distribution beginning in June). Only one monthly submission from each location will be accepted for action.

7.4.10. Only the Submission forms file is to be sent to DOT. DO NOT send individual application forms. The installation POC will keep the application forms on file.

7.4.11. For participants using the SF 1164 reimbursement process, provide copies of application forms to the DA Program Manager. Forms for enrolling, re-enrolling, making a change, or withdrawing from the program may be sent to DA at any time, and may be sent singly or in a package. Applications may be faxed or emailed as an Adobe PDF package to the DA POC. See Section 7, Program Point of Contact information.

7.5. Distribution of fare media.

7.5.1. DOT is the Executive Agent for all Federal agencies and negotiates the purchase of fare media in bulk from local transit vendors. DOT provides a cost-effective solution by saving time and coordination costs associated with administering the distribution process.

7.5.2. Questions regarding fare media, local transit policies, and/or the distribution process in general, should be directed to the DOT Account Representative. POCs must adhere to the distribution guidelines issued by DOT and DA, to include distribution correspondence, schedules, time constraints, and forms. During the distribution process, DOT or the POC has the authority to request valid identification prior to distributing fare media. Accepted forms of identification are Military Active Duty ID, Government ID, or Installation Badge.

7.5.3. Fare media is distributed on a monthly, quarterly or annual basis. The distribution schedule is determined based on the type of fare media available in the area. At most locations, quarterly distributions are made for the three-month periods beginning 1 February, 1 May, 1 August, and 1 November. DOT processes fare media requests during the month preceding the effective date (January, April, July, and October) and makes distribution late in that month. In order for a request to be effective for the next quarterly distribution, the installation POC must submit it one month earlier (December, March, June, and September), during the submission period between the 20th and 25th of the month.

7.5.3.1. New enrollments (or re-enrollments) may be submitted in any month, during the submission period, and will be processed for the month following submission. If that month falls between the regular quarterly distribution dates, the participant will initially receive fare media for the one or two months remaining in the

quarter. For example, a new enrollment submitted in the April 20th – 25th submission period will be processed during May and sent to the installation for use effective 1 June, and will receive two month's worth of fare media. The new enrollee will then be included in the regular July quarterly distribution to receive the full quarterly benefit as of 1 August.

7.5.3.2. Change requests for fare media increases or decreases received outside the quarterly distribution cycle will be processed at the next regular quarterly distribution period. Change requests submitted during other months will be effective with the next quarterly distribution. For example, in order for a change request to be effective for the November-January quarter, it must be submitted to DOT not later than the September 20th – 25th submission period. Change requests sent during the October or November 20th – 25th period will not be included with the November-January quarterly mailing, nor will they be provided in a separate distribution. The revised amount will be effective for the following regular February-April quarter and will be included in the regular distribution for that quarter (in late January).

7.5.3.3. Because the MTBP is a benefit and is not retroactive, participants may not request reimbursement of differences in costs due to this distribution change.

7.5.4. Upon completion of the application process, the Installation POC reviews the applications and forwards the information to DOT for processing on a monthly basis, using the MTBP Application Submission Form. Requests for changes are also submitted at this time. DOT uploads all enrolling participants' information into a central DOT database for automatic request of fare media every time the distribution takes place.

7.5.5. The Installation POC will arrange for the distribution of fare media to be made during the first week of each quarter or month, as applicable, and inform participants of the distribution schedule.

7.5.6. DOT will express mail the fare media to the POCs for each distribution location, in sufficient time to ensure distribution during the first week of the quarter or month, as applicable. The fare media will be identified by name and amount for each qualified participant. The POC will be notified by DOT via e-mail of the ship date, arrival date and denomination of fare media per package sent.

7.5.7. The POC will receive the fare media no later than three business days prior to the end of the month before the scheduled distribution.

7.5.8. The DOT package will contain the fare media, along with "Instructions for Distribution", which provide an overview of the distribution process and an explanation of all forms included in the package. POCs are required to retain completed copies of all forms

for one year, for audit trail purposes. The following forms will be included:

7.5.8.1. Delivery Receipt Record: This form lists the number of each fare media denomination sent. The POC must sign this form and fax back to the DOT Army Account Representative. Upon acceptance, the Installation becomes responsible for safekeeping the fare media and will be held accountable should the fare media be lost or stolen.

7.5.8.2. Detail Report: This form documents the name, amount, and exact denomination of fare media each participant should be distributed.

7.5.8.3. Department of the Army Transit Benefit Certification Form: This form verifies which individuals obtained fare media during a particular monthly or quarterly distribution. All participants who pick up fare media must fill out and sign this form as verification that the POC has issued them fare media. Once this exchange takes place, the participant becomes fully responsible for the fare media in the event it is lost or stolen.

7.5.8.4. Media Return Form: All unused fare media must be returned to DOT in order to properly credit the organization that funds the participant's salary. The Media Return Form will be completed and returned to DOT, with the fare media, to ensure this process takes place. Unused fare media may consist of media that was not issued to an active participant, or media that was returned by a withdrawing participant. DOT will not issue credit to the agency for any fare media returned without the Media Return Form. In order to receive proper credit, returned fare media must indicate the participant for whom the fare media was intended. If an Installation fails to meet this requirement, DOT issues a "bulk credit" to DA. Because of the DoD directive that the mass transit benefit be funded from the appropriation/fund that finances the participant's salary, bulk credits prevent DA from proper billing and compliance with DoD guidance. All unidentified bulk credits are charged against the Operation and Maintenance, Army appropriation.

7.5.9. Upon receipt of the fare media package, the POC must notify all participants of its availability and distribution details and procedures. The POC is responsible for ensuring all applicants are properly notified.

7.5.10. Program participants must obtain their fare media from the POC within ten (10) business days. Participants who are unable to obtain their fare media within this timeframe should notify the POC and coordinate alternate pick-up arrangements.

7.5.11. The POC will secure fare media that could not be distributed because employees were on travel, leave, etc. during normal

distribution until such time as the employee is available to receive the distribution.

7.5.12. The POC will return unused fare media in a single package to DOT by the 5th of the respective month in order to receive credit for that month, using the Media Return Form. Do not include applications in the package for return. Follow the instructions on the Media Return Form to assemble the package. Return the package to DOT via overnight delivery to the address on the Media Return Form.

7.5.13. Installation POCs may delegate distribution responsibilities to subordinate coordinators, van pool coordinators, or tenant command POCs. The POC may choose to use the Coordinator Distribution Form and the Fare Media Receipt Form. These forms are to be used and retained only by the MTBP POC and subordinate coordinators at the installation level, and may be altered as needed to meet the installation's specific requirements. Subordinate and van pool coordinators and tenant commands must return the completed Fare Media Receipt Form and any undistributed fare media to the Installation POC.

7.5.14. In order to maintain a reliable and verifiable record of fare media distribution for audit trail purposes, third party pickup of fare media is not permitted.

7.5.15. For those locations that use electronic fare media, allotment is made to each participant via the applicable automated system each month. Distribution by DOT agents or the local POC, beyond the initial distribution process, will not be required.

7.6. SF 1164 Reimbursement Process.

7.6.1. The Standard Form (SF) 1164, "Claim for Reimbursement for Expenditures on Official Business", is used as the method of reimbursement for the MTBP in areas where DOT cannot purchase transit fare media. Installation POCs and Resource Managers will have joint responsibility for administering the SF 1164 portion of the MTBP. For NAF participants, the garrison Financial Management Division (FMD) and garrison NAF Financial Services (NFS) will administer the SF 1164 process

7.6.2. If DOT is able to purchase fare media in an Installation's geographic region, the DOT distribution process must be instituted.

7.6.3. If DOT does not service the applicant's area, the following procedure applies:

7.6.3.1. Participants must complete the application form, and must enter the accounting classification which funds their salary in the "Funding Information" section of the application. In order to process the forms accurately and bill the proper funding source for use of the MTBP benefit, it is imperative that the funding information is filled out correctly. See Section, 7.2, Applying for the Program.

- 7.6.3.2. The MTBP POC should verify the accounting classification information with the applicant's Payroll/Timekeeper POC or Resource Management/Comptroller Office POC.
- 7.6.3.3. The POC must send the application form to the DA Program Manager in accordance with procedures described in Section 6.4.
- 7.6.3.4. Participants will purchase fare media with their own funds, maintaining receipts, cancelled checks, and/or used passes to document payment.
- 7.6.3.5. No later than the fifteenth day of the last month of each quarter (December, March, June, September), participants will submit SF 1164 to request reimbursement of qualified mass transportation expenses. A maximum of three months of fare media expenses may be submitted at one time and must be submitted only at the end of each quarter. Completed SF 1164s must be submitted to the Installation POC for approval.
- 7.6.3.6. A participant can only claim reimbursement from the date of entry into the program. Verification of that date should be confirmed by the Installation POC.
- 7.6.4. Instructions for completing the SF 1164:
- 7.6.4.1. Participants must complete information in Blocks 1, 4(a), 4(b), 4(c), and 4(d), 6, and 7. Participants must also sign and date the SF 1164 in Block 10, as the Claimant. Under Block 6, Expenditures:
- 7.6.4.1.1. Enter Code C for "Other Expenses".
 - 7.6.4.1.2. Enter the dates (e.g. 7/01 to 9/30) being claimed for the transit subsidy and the total amount claimed for reimbursement. The amount claimed should be the actual amount spent, up to the maximum reimbursement amount allowed.
 - 7.6.4.1.3. State the method of transportation (e.g. bus, qualified van pool).
 - 7.6.4.1.4. Include a statement that the participant is seeking reimbursement under the Mass Transportation Benefit Program.
 - 7.6.4.1.5. If supporting documentation (receipts, cancelled checks, used transit passes) is available, enter the following statement in block 6: "I certify that I purchased this transportation, and I used it during this period solely for the purpose of commuting to and from work." Attach the supporting documentation to justify the claim.
 - 7.6.4.1.6. If supporting documentation is not available, enter the following statement: "I certify that I am purchasing this transportation without a valid receipt, and reimbursement will be used solely for the purpose of commuting to and from work."

7.6.4.2. The participant must provide the budget address that funds his/her salary. Below is the standard budget address used to fund the MTBP:

021 202010D12 A22ZZ 435212 VMTS 12JC 41043 S21001

Underlined items will be adjusted as follows:

APPROPRIATION: Enter the appropriation that funds your salary

FISCAL YEAR: Enter the current fiscal year

FUNDS CENTER: Enter the codes that identify the OA that funds your salary, and your location

ARMY PROGRAM ELEMENT: Enter the APE that funds your salary

MANAGEMENT DECISION PACKAGE: Enter the MDEP for your type of employment:

VMTS – Funds the MTBP for civilian employees.

PAOT – Funds the MTBP for active duty military members.

PRAG – Funds the MTPB for RC members serving on active duty.

COMMITMENT ITEM: Enter the code for your type of employment:

122C - For all military members (AC and RC).

12JC - For all civilians and NAF employees.

7.6.5. The participant will submit the completed SF 1164 to the Installation POC for approval. The POC signs in Block 8 as the Approving Official to document that the employee is a valid participant in the program.

7.6.6. The Installation POC will then submit the SF 1164 to the installation Resource Management Office for completion. The POC will also provide the participant's funding information to the Resource Manager. The fund citation will be entered in the "Accounting Classification" block at the bottom of the SF 1164.

7.6.7. The Resource Manager will sign the SF 1164 in Block 9 as the Authorized Certifying Officer. In accordance with the Department of Defense Financial Management Regulation, Volume 5, Chapter 33, the certifying official must be appointed in writing and have a DD Form 577, Signature Card on file with the servicing Finance/Disbursing Office.

7.6.8. The Resource Manager will then forward the SF 1164 to the appropriate Defense Finance and Accounting Service location for processing.

7.6.9. NAF employees will submit the SF 1164 through the installation DMWR/FMD to NFS.

7.6.10. Participants will be reimbursed through Electronic Funds Transfer (EFT). The payment will be directly deposited into the account that the employee has designated for receipt of their salary. Payment should be received within two weeks after DFAS receives the SF 1164.

7.7. Repayment for Used Fare Media.

7.7.1. Situations may arise where repayment must be made to the Army for fare media used.

7.7.1.1. Participants are required to make repayment for the following circumstances: if fare media is used for some purpose other than commuting to and from work, e.g. a personal trip; if fare media is received for a period when the individual will be absent from work (TDY or leave) for more than 50% of the time period (e.g. month or quarter) for which he/she receives benefits, and cannot be returned; or if an individual withdraws from the program, but expends his/her remaining allocation of fare media rather than turning it in to the local POC.

7.7.1.2. Commercial transportation (e.g. van pool) vendors may be required to make repayment on behalf of a group of riders, if a van pool account accumulates a surplus amount (see paragraphs 7.9.5 and 7.9.6 for more guidance on van pool accounts).

7.7.1.3. In such instances, if the expense cannot be recouped by returning the fare media or deducting the amount the participant receives in future distributions, repayment must be made to the Army for the cost of the used fare media.

7.7.2. The individual or vendor must provide a check or money order for the amount owed, made payable to "U.S. Treasury", to the Installation POC.

7.7.3. Upon receipt, the POC must prepare a memorandum to the Army Program Manager which specifies the participant's name; last four digits of the participant's Social Security number; whether the participant is military, civilian, or NAF; and the repayment amount. For repayments by vendors, the memo should provide identifying information for the van pool and a statement that the repayment is for a van pool group. The POC must send the check or money order and memo to the Army Program Manager within three business days of receipt.

7.7.3.1. Title 31, United States Code, Section 3302 states that an official or agent of the United States Government who takes custody of public money is required to deposit the money in a depository designated by the Secretary of Treasury within three (3) days. Therefore, when a participant submits a check in order to reimburse the U.S. Government for MTBP expenses, the POC is required by law to submit it to the Program Manager within three (3) days of receipt for processing.

7.7.3.2. Send the check or money order and memo to the Army MTBP Program Manager. Contact the Program Manager to obtain the mailing address.

7.7.4 The Program Manager will forward the repayment and a copy of the memo to the MTBP Resource Manager, retaining the original of the memo for audit purposes. The Resource Manager will ensure that the

repayment is credited back to the correct account, and will send the check to Defense Finance and Accounting Service for processing.

7.7.5 NAF participants will make the repayment check payable to the Installation MWR fund and submit to the DMWR or senior MWR official.

7.8. Fare Media “Stragglers”.

7.8.1. This guidance is intended to address problems frequently experienced with MTBP participants not obtaining their fare media within the designated distribution timeframes. Participants are required to obtain fare media either at prearranged DOT onsite distributions, or from their installation POC, within a specific timeframe. If a participant is unable to obtain fare media, they are required to notify the POC in advance and to coordinate alternative distribution arrangements. Any participant who does not obtain fare media in accordance with these requirements will be classified as a “straggler” and may face the loss of fare media benefits.

7.8.2. Any installation with participants represented by Unions should review the collective bargaining agreements to determine if they will be affected by any loss of fare media benefits resulting from this distribution policy. Any installation with participants represented by Unions must notify the Union Representatives before implementing any policies that may affect the collective bargaining agreements.

7.8.3. Implementation and enforcement of this policy is the responsibility of the Installation/Command.

7.8.4. The following policy applies both to installations where DOT representatives make on-site distribution of fare media, and to installations where the MTBP POC makes distribution.

7.8.4.1. Installation POCs will receive fare media from DOT in sufficient time to make distribution to participants at or prior to the beginning of the month or quarter, as applicable.

7.8.4.2. Distribution of fare media to participants will be made by POCs or DOT representatives within the first ten (10) business days of the month or the first month of the quarter, as applicable. In some locations, distribution may be made prior to the start of the month or quarter, dependent upon the requirements of the local transit authorities and/or DOT’s distribution schedule. It is the responsibility of the installation POC to notify participants of the distribution period in advance.

7.8.4.3. Participants must notify their installation POC if they will be unable to obtain their fare media within the announced distribution period, and make alternate distribution arrangements. Participants should notify the POC as early as possible. The POC will schedule an extended pick-up time and date with the participant. The POC is required to retain and properly secure the fare media until the agreed upon appointment. If the participant

does not pick up the fare media at that time, he/she will be classified as a “straggler”.

7.8.4.4. Participants classified as “stragglers” will not receive their benefit for that month and will not be reimbursed retroactively.

7.8.4.4.1. Stragglers on monthly distribution (fare media distributed on a monthly basis) who do not obtain fare media for one month’s distribution will automatically receive the benefit for the following month during the next scheduled distribution.

7.8.4.4.2. Stragglers on quarterly distribution (fare media distributed on a quarterly basis) must submit a request to the installation POC in order to receive fare media for the second and third months of the upcoming quarter in accordance with DOT’s distribution schedule for that location. Due to internal DOT deadlines, stragglers who fail to obtain fare media during the holding period run the additional risk of having the benefit deferred until the third month of the quarter.

7.8.4.4.3. For participants on quarterly distribution, failure to contact the POC within thirty (30) business days from the scheduled distribution period may result in their automatic withdrawal from the program.

7.8.4.5. At installations where DOT representatives make on-site distribution of fare media, the installation POC must contact the Army Account Representative for specific instructions. DOT will provide procedures for notifying DOT in advance of participants who have informed the POC that they will not pick up fare media during the DOT distribution, and for providing subsequent notification of participants who did not pick up their fare media or inform the POC in advance.

7.8.4.6. All undistributed fare media must be promptly returned to DOT following the distribution period, in order for the Army to receive proper credit. The POC will complete the “Media Return Form” for those individuals and send it, along with all undistributed fare media, to DOT within 5 business days of the end of the distribution period.

7.8.4.6.1. POCs who have made special arrangements with participants to obtain their fare media after the prescribed distribution period, may hold the individual’s fare media pending the scheduled pick-up appointment. If the participant fails to obtain his/her fare media at that time, the POC must promptly return the fare media to DOT using the instructions above.

7.8.4.7. Stragglers who do not comply with fare media pick-up procedures for a second time (does not have to be consecutive) may be automatically withdrawn from the program. The installation

POC may exercise discretion to determine whether sufficient extenuating circumstances exist to waive the participant's automatic withdrawal.

7.8.4.8. The following procedures will be followed in any instance where participants are to be withdrawn from the program for non-compliance with distribution policy.

7.8.4.8.1. The POC must notify the participant of the withdrawal decision in writing through proper communications channels, prior to the withdrawal action. The POC must also inform the participant's supervisor of the action, through proper communications channels. The POC should maintain documentation of these notifications in case questions arise.

7.8.4.8.2. The POC must inform DOT and the DA Program Manager in writing of the withdrawal action, and provide the participant's full name (first, last, and middle initial), last four digits of their Social Security Number, and the circumstances leading to the withdrawal decision.

7.8.4.8.3. The POC must also complete and submit an application withdrawal form and send the information to DOT per the instructions in paragraph 6.4.8.

7.8.4.9. Any participant who has been withdrawn from the program for non-compliance with distribution policy will incur a three (3) month inactive period before they are eligible to re-enroll.

7.9. Establishing and Operating a Van Pool. The following are guidelines for the establishment and operation of a van pool program. In order for van pool members to be eligible for the Mass Transportation Benefit Program, van pools must meet the requirements of Title 26, United States Code, Section 132(f).

7.9.1. The local installation POC should maintain a list of available van pool vendors in the area. The POC should contact the local transit authority (where available) to compose this list. The local transit authority should also have information regarding additional local subsidies that may be available for those using van pools.

7.9.2. The installation POC must consult with DOT and the van pool vendors to determine whether the vendor will accept DOT-issued fare media. The POC should be able to inform program applicants whether they will receive fare media from DOT, or whether they must purchase fare media at their own expense and request reimbursement via SF 1164.

7.9.3. Participants should negotiate a contract to lease a vehicle with the vendor of their choice. This contract agreement is between the van pool vendor and the participants; the Installation is not involved in the contract. The contract usually consists of two types of costs:

7.9.3.1. Base cost (a set fee based on the number of passengers, mileage, etc.).

7.9.3.2. Variable (fluctuating) cost (gas expenses, car washes, etc.).

7.9.4. The monthly cost to participants includes both the base cost and an average of the variable costs. For example, if the base cost of the van pool is \$60 per participant per month, and the monthly average variable cost is \$25-\$35 per participant per month, the overall cost per participant is approximately \$95 per month. The participant would request fare media or reimbursement for costs of \$95 per month.

7.9.4.1. Van pool pricing models vary between providers, but in most cases, van pools charge a monthly fee for the vehicle, consisting of the fixed and variable costs for that month. For payment purposes, that monthly fee is divided by the total number of riders in the van pool (both MTBP participants and non-participants). Each rider in the van pool must be charged the same amount. However, MTBP participants must calculate their claimed benefit amount based on the total number of seats in the van pool – not the number of riders. The Mass Transportation Benefit is not to be used to offset the cost of empty seats in the van; that cost is the responsibility of the van pool participants. See paragraph 7.4.3 for further discussion of calculating van pool costs and participant benefits.

7.9.4.2. Van pool participants are encouraged to work with the provider to obtain a vehicle that best accommodates the size of the van pool group. In addition, van pools should make every effort to fill as many seats as possible, in order to reduce the costs for which riders are personally responsible.

7.9.4.3. It should be noted that van pool participants' variable costs may be subject to such factors as fluctuations in gas prices. Van pool participants are encouraged to claim the average amount of their monthly expenses as their benefit amount. Requesting a change to the benefit amount each month based on actual costs is not practical, due to the processing time for change requests. If a significant change in the average cost occurs, the participant may request a change.

7.9.5. Once the contract has been set, the following are requirements for operation of the van pool:

7.9.5.1. Each van pool group must be assigned a coordinator and alternate, selected either by the installation POC or by the van pool members. The coordinator or alternate will coordinate with the installation POC to obtain fare media for the group.

7.9.5.2. The van pool coordinator must establish a monthly Van Pool Attendance Log to monitor participant ridership levels, in order to ensure that cost estimates per participant are accurate. Forms

for this purpose can be found on the MTBP Website, under Forms/POC Forms. The coordinator will use this form to review participant ridership. This information will be used to ensure that accurate records of each rider's actual usage of the van are maintained, and that riders are complying with van pool ridership guidelines. It may also be used to recommend adjustments to claimed benefit amounts based on ridership patterns, or for other purposes related to van pool use.

7.9.5.3. The coordinator should notify the MTBP Installation POC if participants are not using the van pool for more than 50% of the working days of the month. The coordinator should be prepared to provide ridership records to the Installation POC if required.

7.9.5.4. The Installation POC may use the log for review of participant ridership. This information may be used to ensure that riders are complying with MTBP guidelines, recommend adjustments to claimed benefit amounts based on ridership patterns, require reimbursement from MTBP participants who do not use the van for more than 50% of the working days of the month, or for other purposes related to van pool use.

7.9.5.5. Additionally, the van pool group should select a treasurer for the group, who will be responsible for determining the costs per participant, receiving vouchers for the van pool, and submitting them to the vendor for payment. The coordinator or alternate may also serve as treasurer for the group.

7.9.5.6. The treasurer should provide each participant with a receipt once the exchange of vouchers takes place.

7.9.6. The treasurer may establish a credit/debit account with the van pool vendor, and/or be issued a debit card by the vendor, to pay for the fluctuating expenses (e.g. gas) of the van pool. In months where the fluctuating costs are lower than expected, and the riders have submitted more fare media than was actually expended, there may be a surplus left on the account or debit card at the end of the month. Once the cumulative surplus reaches \$200, the van pool vendor or treasurer must issue a check or money order payable to "US Treasury" for the surplus amount, and send it to the HQDA POC using the same procedures as are used for repayment of used fare media (see Section 7.7). A \$50 balance may be left on the debit card to be used if future fluctuating costs are higher than expected. However, for audit trail purposes, the surplus on the card cannot be applied to the following month's base amount.

7.9.7. A van pool invoice or receipt is required each month to document the actual commuting costs for participants. Invoices and receipts are to be maintained by the van pool coordinator for twelve months, and must be provided upon request of the installation POC upon request. The installation POC has the right to request copies of contracts/invoices/receipts at any point throughout the operation of

the van pool for audit trail purposes, to ensure the van pool is in compliance with the regulations of the MTBP.

7.9.7.1. For van pool providers that issue individual receipts for each participant, the actual commuting cost for each individual must equal the amount on the invoice or receipt.

7.9.7.2. For van pool providers that issue one invoice or receipt for the entire van pool group, the actual commuting cost for each individual must equal the total amount of the invoice or receipt, divided by the number of seat in the vehicle (determined by the van pool provider) regardless of whether those seats are currently occupied by a rider.

7.9.8. Participants' costs should be adjusted if ridership levels are consistently lower or higher than previously calculated.

7.10. Internal Controls.

7.10.1. In order to prevent and detect waste, fraud, and abuse in this program, each Installation POC is required to institute internal control procedures. In addition, MTBP should be an assessable unit in the command's Management Control Program.

7.10.2. The MTBP website contains a "Management Control Evaluation Checklist" and "Audit Guide" which may be used as internal control mechanisms. Installations may tailor these documents to meet their individual needs.

7.10.3. POCs will develop mechanisms which can be used to assess whether participants' use of the MTBP conforms to established guidelines.

7.10.3.1. A survey might be used to determine if participants are using the benefit for commuting costs. If a person is taking a bus and/or subway, they should be able to report the route and combination of buses/subway that they take. Unusual answers to the survey may alert the POC to call the participant in for additional questioning.

7.10.3.2. The POC may request and/or verify official documentation on work schedules for part-time employees or those with unusual working hours.

7.10.3.3. The POC may request that the participant produce their current fare media before they may receive new fare media.

7.10.3.4. The POC may also request copies of contracts, invoices, or receipts from van pool participants, to ensure the van pool is in compliance with the regulations of the program.

7.10.3.5. POCs must ensure that these processes are not accusatory and that they follow all the codes of law and ethics that govern these employees, including any union rules. The intent of internal control measures is not to discourage participation through harassment, but rather to ensure compliance with the guidelines administering the program.

7.10.4. POCs should ensure that the MTBP program is included on the Installation's in-processing and out-processing procedures. Installation POCs should also delegate this responsibility to all tenant command POCs.

7.10.5. POCs must maintain an internal tracking system of participants, and will conduct a periodic verification of participants' current information.

7.10.6. POCs are responsible for reconciling their database of active participants with DOT on an annual basis.

8. Program Point of Contact Information

8.1. Army Program Office:

Office of the Assistant Secretary of the Army
Financial Management and Comptroller (ASA(FM&C))
Cost and Economics Directorate
Cost and Resource Integration Division (SAFM-CES-CRI)

8.2. Army Program Manager:

Phone: (703) 614-2925
DSN: 224-2925
FAX: (703) 614-2658
FAX DSN: 224-2658

8.3. Department of Transportation Army Account Representative:

Phone: (202) 366-2021
FAX: (202) 493-2436

8.4. Contact the Army Program Manager at the phone number above for more information.

9. Program Resources

9.1. Program Background/Regulations:

9.1.1. Executive Order 13150, 21 April 2000

9.1.2. Deputy Secretary of Defense memo of 13 October 2000
w/encl(s)

9.1.3. Title 26, United States Code of Federal Regulations, Internal Revenue Code, Section 132(f)

9.1.4. IRS Revenue Procedures (issued annually)

9.1.5. OMB Circular No. A-11, Section 83, Object Classification, 12 & 13 Personnel Benefits

9.2. Program Applications/Forms:

9.2.1. MTBP Application Form

9.2.2. SF 1164

- 9.3. POC/DOT Forms
 - 9.3.1. POC Registration Form
 - 9.3.2. MTBP Application Submission Form
 - 9.3.3. Instructions for Distribution (Overnight Mail)
 - 9.3.4. Delivery Receipt Record
 - 9.3.5. DoD/DA Transit Benefit Certification Form
 - 9.3.6. Fare Media Return Form
 - 9.3.7. Transit Benefit Detail Report
 - 9.3.8. Coordinator Distribution Forms