STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

In accordance with N.J.A.C. 6A:23A-18.5(a)18:

A mileage record shall be maintained for each school-owned vehicle, leased vehicle or vehicle contained in a related party transaction involving the purchase of transportation services in a format prescribed by the Commissioner. The format is available online with the Related Party Transaction form. The mileage record shall be maintained on a trip-by-trip basis and include any personal use including to/from work commutation. At the end of the fiscal year, the percentage determined by the total personal miles to total miles shall be applied to all costs associated with the vehicle(s) and those costs shall be excluded from the actual allowable costs. Vehicle costs may include, but not be limited to, the following: depreciation, lease costs, gas, oil, repairs and maintenance, insurance and car phone.

The mileage record must include the following: vehicle make, model, color, year and license number and include the following information for each trip:

1. Date of trip;

2. Purpose of trip;

3. Business or personal usage;

4. Destination;

5. Beginning and ending odometer reading; and

6. Driver of vehicle.

In accordance with N.J.A.C. 6A:23A-18.6(a)37, 38, 39, 40, 41 and 42, any cost associated with travel to and from the officer's or employee's home and the school or agency, the personal use of a school-owned or leased vehicle, which includes to/from work commutation as determined in accordance with N.J.A.C. 6A:23A-18.5(a)18, costs associated with an APSSD-owned or -leased vehicle or a vehicle contained in a related party transaction involving the purchase of transportation services where a detailed daily mileage log documenting vehicle usage was not maintained, a business-incurred charge for a privately owned vehicle in excess of the mileage rate allowed by the IRS for automobile travel, and transportation costs for a student to and from school, except where the student's IEP requires after-school activities, must be considered a non-allowable cost.