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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

CIVIL DIVISION

FEB 20 1970
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Dear Mr. Oganovic

Our report dated December 29, 1969, to the Director of the Civil Service Commission's regional office in Chicago, Illinois, on the results of our review at ~~that office for settlement of~~ accounts of accountable officers did not cover certain matters requiring consideration on a Commission-wide basis. These matters, which are discussed below, pertain primarily to certain variances between the Commission's administrative travel instructions and practices and the related requirements of the Standardized Government Travel Regulations (SGTRs) issued by the Bureau of the Budget.

PER DIEM ALLOWABLE FOR TRIPS OF
LESS THAN 24 HOURS

The Commission's administrative travel instructions relating to per diem allowable for trips of less than 24 hours duration, as set forth in section 3.9 of Administrative Manual Supplement 176-C, provide that.

"When no overnight stay is involved no per diem will be allowed unless the return is at or after 8:00 p.m., and the trip lasts six hours or more. If the trip lasts six hours or more when the return is at or after 8:00 p.m. one-fourth day's per diem at the rate of \$12 will be allowed."

In essence, the Commission allows a fixed amount of per diem for a trip of less than 24 hours when no overnight stay is involved, the trip lasts six hours or more, and the return is at or after 8:00 p.m. This fixed per diem allowance was increased from \$3 to \$4 for travel performed on or after January 1, 1970, pursuant to Administrative Manual System Letter No. 176-195, dated January 9, 1970.

The related provisions of the SGTRs (section 6.11) state in pertinent part that:

"For continuous travel of 24 hours or less, the travel period will be regarded as commencing with the beginning of the travel and ending with its completion, and for each 6-hour portion of the period, or fraction of such portion, one-fourth of the per diem rate for a calendar

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day will be allowed. Provided, That no per diem will be allowed when the travel period is 10 hours or less during the same calendar day, except when the travel period is 6 hours or more and begins before 6:00 a.m. or terminates after 8:00 p.m."

The Commission may properly determine the circumstances under which it will allow per diem for trips of less than 24 hours and establish such per diem rate as it considers appropriate, subject to the limitations set forth in the SGTRs. However, the Commission's policy of allowing a fixed amount of per diem for certain trips of less than 24 hours, as set forth in section 3.9 of Administrative Manual Supplement 176-C, is not in conformance with the related requirement set forth in section 6.11 of the SGTRs for allowing one-fourth of the per diem rate for a calendar day for each 6-hour portion of the travel period, or fraction of such portion. For example, as illustrated in section 6.2a of the SGTRs, an employee who was in continuous travel status from 9:00 a.m. to 11:00 p.m. of the same day would be entitled to payment for three-fourth day's per diem, because he was in travel status for two and a fraction 6-hour periods, rather than to payment for one-fourth day's per diem as specified in section 3.9 of Administrative Manual Supplement 176-C.

In addition, as a technical matter, the requirement in section 3.9 of Administrative Manual Supplement 176-C that a traveler must return "at or after 8:00 p.m." in order to be entitled to the per diem allowance is not in conformance with the related proviso of section 6.11 of the SGTRs which requires that the trip must terminate "after 8:00 p.m."

We recommend, therefore, that section 3.9 of Administrative Manual Supplement 176-C be revised to conform with the related requirements set forth in section 6.11 of the SGTRs.

DEPARTURE TIME NOT SHOWN ON TRAVEL
VOUCHERS FOR TRIPS OF LESS THAN 24 HOURS

Our examination of travel vouchers at the Commission's regional office in Chicago revealed that, with respect to trips of less than 24 hours on which one-fourth day's per diem was allowed pursuant to section 3.9 of the Commission's Administrative Manual Supplement 176-C, travelers showed the time of termination of a trip but did not show the time of departure from the place where the official travel began. As stated in the preceding section of this report, the Commission allows one-fourth day's per diem if the trip lasts six hours or more and the return is at or after 8:00 p.m.

Section 9.4 of Administrative Manual Supplement 176-C (as well as section 6.9 of the SGTRs) requires, among other things, that the time of departure from the place where official travel begins shall be shown on the travel voucher where such departure affects the per diem allowance. The showing on a travel voucher of both the time of departure and the time of return for a trip will enable verification to be made of the duration of the trip and of the traveler's entitlement to per diem.

Although our review was limited to transactions of the Commission's Chicago Regional Office, omissions of departure times from travel vouchers may possibly be occurring at other locations. Therefore, we recommend that the Commission provide for its internal auditors to verify, as part of their reviews of travel expenditures, that appropriate controls are in effect to ensure that travel vouchers contain required information regarding time of departure and time of return from official travel before payment is made.

REIMBURSEMENT FOR AUTHORIZED
AUTOMOBILE TRAVEL ON A MILEAGE BASIS

The Commission's administrative travel instructions do not require employees to record the mileage between points traveled by privately owned automobile in cases where the travel involves necessary side trips or in-and-around travel. Such a showing of mileage between points traveled is required, however, by the SGTRs. In addition, the SGTRs require an explanation for any substantial difference between the mileage shown on the travel voucher and the corresponding mileage in a standard highway mileage guide.

Section 2.14 of the Commission's Administrative Manual Supplement 176-C states in pertinent part that.

"Where the travel requires necessary in and around travel or side trips actual speedometer readings need be furnished only at the beginning and end of the day or trip."

The requirement for only one mileage figure a day results in the combining on travel vouchers of the highway mileage between points traveled with the mileage for side trips and in-and-around travel at one or both points.

The related provision (section 3.5b(1)) of the SGTRs states that

"When transportation is authorized *** by privately owned *** automobiles, distances between points traveled will be as shown in standard highway mileage guides or by speedometer readings. Any substantial deviations from distances shown in the standard highway mileage guides will be explained."

We found that, pursuant to the Commission's administrative travel instructions, employees of the Commission had recorded speedometer readings on a daily basis, without showing separately the highway mileage between points and the mileage applicable to in-and-around travel. Under these circumstances, there was no practicable means for either the Commission or the General Accounting Office to verify that the mileage reimbursements claimed for travel between points were reasonable in relation to the mileage shown by standard highway mileage guides.

We recommend, therefore, that the Commission revise section 2.14 of Administrative Manual Supplement 176-C to provide that, in order to receive reimbursement for authorized automobile travel on a mileage basis, a traveler shall record his mileage both upon arrival at and departure from a point when in-and-around travel or necessary side trips are involved. Such a revision in the travel instructions would enable verification of the reasonableness of the mileage charged for travel between points, as required under section 3.5b(1) of the SGTRs.

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We would appreciate receiving your advice as to any actions taken or planned with respect to the matters presented herein. Should you wish to discuss any of these matters further, we would be pleased to meet with you or members of your staff at your convenience.

Sincerely yours,

Walter B. Hunter

Walter B. Hunter
Assistant Director

Mr. Nicholas J. Oganovic, Executive Director
United States Civil Service Commission