5450

A. Schumann
GGM

DECISION

THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D.C. 20548

FILE: B-131105 DATE: FEB 17 1978

MATTER OF: Modification of Limit on Administrative Correction of Travel Voucher Underclaims and Overclaims

DIGEST: Agencies may administratively correct travel vouchers with underclaims not exceeding $50. Overclaims in any amount may be administratively reduced. 36 Comp. Gen. 769 (1957) and B-131105, May 23, 1973, modified.

This responds to the request of Assistant Commissioner (Administration) Joseph T. Davis for our opinion on the acceptability of the Internal Revenue Service administrative regulation covering underclaims on travel vouchers. The provision, which is in the Voucher Examination Handbook, reads as follows:

> "If the amount on a travel voucher is an underclaim less than $50.00, show correction on the face of the travel voucher. Schedule it for payment in the corrected amount, and send the submitter a letter explaining the correction."

The above provision allows an examiner to correct underclaims less than $50 on travel vouchers without requiring the return to and resubmission of the voucher by the claimant.

The Assistant Commissioner states that compensation for employees preparing and examining vouchers, and the number of vouchers processed, have increased greatly since we sanctioned the $10 limit in 36 Comp. Gen. 769 (1957). Additionally, he notes that it does not seem wise utilization of limited resources to devote administrative effort to returning and reprocessing vouchers containing errors under $50 at a time when many vouchers of considerably higher value should be receiving maximum attention.

The administrative adjustment upward and consequent payment of a claim in excess of the amount claimed would defeat the very purpose of the requirement that the claimant certify that the claim is correct and just, and that payment thereon has not been received, and might, in some cases, preclude the Government from invoking criminal penalties for false claims. 22 Comp. Gen. 304 (1942); 9 Comp. Gen. 251 (1929). For this reason, our decisions prior to 36 Comp. Gen. 769, supra, generally followed the established rule that administrative or accounting officers or employees may not increase the amount of the voucher, representing a claim against the Government, which has been certified as correct by the claimant. Id.

de

B-131185

In 36 Comp. Gen. 769, *supra*, we recognized that the strict application of this rule to claims by employees and Government creditors involving minor errors of computation or extension in the stating of a voucher might result in an increase in administrative costs and the production of many small claims for the additional amount due. Therefore, in furtherance of our policy of continuously reviewing our practices and procedures with the view of developing improvements in the fiscal transactions of the Government, we sanctioned the administrative adjustment upward or downward of any claim involving such errors in amounts not exceeding $10, without amendment of the claim by the claimant.

Subsequently, by letter to the Administrator of the Veterans Administration (B-131185, May 23, 1973), we authorized an increase in the limitation to $20, with the understanding that such authority be strictly limited to minor errors in computation or extension on vouchers clearly claiming for the proper quantity of supplies or services at the proper unit price or prices.

While we are not prepared, at this time, to increase the tolerance level to $50, we would have no objection to change the limitation on unilateral increases in vouchers showing underclaims up to $30, with the same proviso included in B-131185, May 23, 1973, *supra*. However, corrections involving refunding of overclaims may be made in any amount.

R.F.KELLER

Deputy Comptroller General
of the United States