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DECISION

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

[Entitlement to Reimbursement of Travel Expenses]

FILE: B-196364 DATE: January 6, 1981

MATTER OF: Department of Army Employee Fraudulent Travel Voucher

DIGEST: (1) Where employee submitted voucher for travel expenses and claim for expenses of actual subsistence was based on misrepresentation and apparent fraud regarding meals and lodgings the entire claim for actual subsistence expenses allowance for days for which fraudulent information was submitted is tainted by the fraud, and employee is not entitled to payment of subsistence for those days.

(2) Where an employee has submitted a voucher which is, in part, based on fraud, only the separate items attributed to the false statements are to be disallowed as tainted by fraud, and any other amounts may be allowed if otherwise proper.

(3) Employee submitted voucher wherein he claimed mileage for local travel in the Washington, D.C. area for 97 days in connection with extended temporary duty assignment. Where agency investigation establishes that employee was in Hawaii for 8 days of period for which local mileage has been claimed and as employee states that he performed round-trip travel to his residence in New Jersey on 9 other occasions during the period, the circumstances and validity of the claim for mileage are so doubtful that payment may not be allowed.

(4) Employee on extended temporary duty who was authorized round-trip travel from his temporary duty station to his residence on 7 occasions claims reimbursement

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for round-trip travel on 9 occasions. Para. C4662-3 of JTR, Volume 2, provides in part that the maximum amount for reimbursement for voluntary return to permanent duty station on nonworkdays will be the per diem or actual expense allowances otherwise due if employee had resided at the temporary duty station. Employee is not entitled to payment for nonauthorized round-trip travel where he would not have been entitled to per diem on actual expense allowance had he remained at temporary duty station as his subsistence claim was tainted by fraud.

(5) Where agency investigation shows that employee submitted fraudulent claim for lodgings in connection with authorized per diem for himself and his wife incident to change of station travel, the per diem paid is for recoupment as claim was tainted by fraud and thus was not properly for allowance.

This action is in response to a request by the, Finance and Accounting Officer, Huntsville Division, U.S. Army Corps of Engineers, as to the entitlement of a civilian employee to reimbursement for expenditures claimed on a temporary duty travel voucher which strongly appears to be partially fraudulent. In addition, we are asked about the collection of a payment made to this employee on a voucher presented in connection with a previous permanent change of duty station where it also appears that the voucher was in part fraudulent.

Temporary Duty Assignment

By travel order dated January 3, 1979, the employee, whose official duty station was Dover, New Jersey, was authorized travel expenses incident to temporary duty for a 90-day period in Washington, D.C., a designated high rate geographical area for which actual subsistence expenses were authorized up to a maximum allowable amount of $50 per day. See chapter 1, part 8 of the Federal Travel Regulations (FPMR 101-7)(May 1973) as amended by paragraph 1-8.6 of FPMR temporary regulation A-11, Supp. 5, March 8, 1978.

The travel order authorized the use of privately-owned conveyance as advantageous to the Government, round trips to the official duty station and mileage for local travel in and about temporary duty points in the Washington area. In connection with these travel orders the employee was issued a travel advance in the amount of $1,500 in January 1979. On April 2, 1979, his orders were amended to extend his temporary duty assignment and he returned to his official duty station on April 14, 1979.

On April 17, 1979, the employee submitted a voucher for reimbursement for travel and subsistence expenses which he claimed in connection with his temporary duty assignment for the period January 7, through April 14, 1979.

In an itemized statement of actual expenses dated April 20, 1979, which he submitted in connection with his claim voucher, he claimed identical amounts for meals for each day of the 98-day period, $7 each for breakfast and dinner and $14 for supper. He also claimed lodgings cost at a rate of $22 a day for each day except for April 14, 1979, for which no lodgings were claimed. In addition, he claimed laundry expenses in the amount of approximately $2 per day.

In view of identical amounts having been claimed for daily meals each day and as the total amount claimed for food and lodgings each day was $50, the authorized maximum rate payable for actual expenses, the agency states that it suspected fraud in connection with the claim and an investigation was initiated.

The investigation of the employee's claim was made by the Army Criminal Investigation Division (CID). In a statement made under oath to investigators the employee affirmed that he had paid for lodgings at the rate of $22 per day. In addition, he explained the high cost of his meals by stating that a doctor who had examined him advised that he should be on a strict diet and instructed his wife as to what types of food he should eat. He stated that this diet resulted in higher than normal meal costs. He has provided the disbursing officer with a similar explanation for his meal costs.

However, when the doctor was interviewed by the investigators, he stated that he had advised the employee to decrease his salt usage, but that a low salt diet required no special food, simply a reduction of salt. He further advised that he gave no specific instructions with regard to a diet and that he had found no disorder which would require any specific diet.

The investigation also established that the employee had not paid $22 per day for 97 days' lodging or a total amount of $2,134 as claimed. An interview with the manager of the lodgings establishment revealed that the employee had contracted for his lodgings accommodations at the rate of $340 per month, plus tax or at a cost of about $13.11 per day, plus tax. His lodgings were at such monthly rate for the 3-month period from January 7 to April 7, 1979. For the final week of his lodgings from April 7 to April 14, 1979, he was charged $110 or about $15.70 per day.

In addition, an interview with the employee's wife revealed that they had departed for a vacation in Hawaii, on or about February 22, 1979. The agency reports that a CID official has advised that it has been confirmed from hotel records that the employee was in Hawaii from February 22 to March 1, 1979.

The above findings of the investigation strongly support the determination that misrepresentation and fraud were involved in the employee's claim for reimbursement of actual subsistence expenses.

In cases in which a claim is thought to be fraudulent, the claim is of obviously doubtful validity and under the principles of Longwill v. United States, 17 Ct. Cl. 288 (1881), and Charles v. United States, 19 Ct. Cl. 316 (1884), the claim should be disallowed and the claimant left to his remedy in court. 41 Comp. Gen. 285 (1961). Ordinarily when a travel voucher has been filed in which fraud is found in some items claimed, each separate item of pay and allowances is viewed as a separate claim 41 Comp. Gen. 285, 288. A separate item for these purposes is one which the employee could claim independently of his other entitlements. The fact that several items may have been included in a single voucher does not mean that they have lost their character as separate claims. Thus, only the separate items attributed to the false statements should be disallowed and any other amounts that are not tainted with fraud may be allowed. 57 Comp. Gen. 664 (1978).

Where subsistence expenses are involved in a fraudulent claim we have held that the voucher may be separated into individual days with each day comprising a separate per diem or actual subsistence expense claim. 57 Comp. Gen. 664, 667. While various individual expenses are included within an item, it is the entire item that is disallowed. Accordingly, a fraudulent claim for lodging or meal costs submitted pursuant to an actual expenses allowance taints the entire allowance for the specific day involved. See 59 Comp. Gen. 99 (1979).

Since this employee has provided apparently fraudulent information with regard to his lodgings expenses for all but the final day of his claim and since as he has made apparently fraudulent statements with regard to the cost of his meals for the entire period of his claim, his entire claim for actual expenses has been tainted and may not be allowed. In view of this determination we need give no further consideration to the questionable amounts claimed for laundry expenses.

We note that the employee also claimed subsistence expenses while he was in Hawaii and for days on which he states elsewhere on the voucher that he returned to his residence in the area of his permanent duty station.

The employee also claimed for mileage in the amount of $413.10 for 2,430 miles of local travel in the Washington D.C. area which he stated on the voucher represents 97 days' travel in the Washington, D.C. area. As stated above, the CID investigation has established that the employee was in Hawaii for about one week during the 98-day period of his temporary duty assignment. In addition his claim for mileage also includes the time periods of 9 occasions during which he states that he performed round-trip travel between the Washington, D.C. area and his residence in the vicinity of his permanent duty station in New Jersey. We believe that under the circumstances there is sufficient doubt as to the accuracy or validity of such claim as to require its disallowance.

The employee has also submitted a claim in the amount of $268 which represents fees incurred for parking at work in Washington, D.C. The agency has stated that such claim appears proper as it corresponds with the employee's time and attendance records at his temporary duty station. However, in view of all the inaccurate statements which are involved in this claim and since no receipts for parking expense or other proof of payment have been submitted payment of this item is not authorized.

He also claims reimbursement for mileage and tolls for the 9 round-trips on nonworkdays from his temporary duty station in Washington, D.C., to his residence in the locality of his permanent duty station in New Jersey. He may be allowed reimbursement for mileage and tolls for 7 round-trips as he was on extended temporary duty and such return travel was authorized in his travel orders. Para. C4662-4a, Volume 2, Joint Travel Regulations. Concerning the round-trip travel on the 2 other occasions they must be considered under para. C4662-3 of the Joint Travel Regulations, Volume 2, which provides, in pertinent part, as follows:

> "3. VOLUNTARY RETURN TO PERMANENT DUTY STATION. When an employee performing temporary duty travel voluntarily and for personal reasons returns on nonworkdays or on workdays after the close of business to the permanent duty station, or place

> of abode from which the employee commutes daily to the permanent duty station, the maximum reimbursement allowable for the round-trip transportation by any mode and per diem or actual expense allowances en route will be the per diem or actual expense allowances which would have been allowable had the employee remained at the temporary duty station.* * *"

Since it has been determined that the employee is not entitled to the payment of actual expenses for any day during the period of his temporary duty assignment due to the apparently fraudulent statements as to those expenses, we have no basis upon which to compute any reimbursement for his voluntary return to his permanent duty station. Therefore, such reimbursement is not authorized.

Lastly, the employee has claimed $1.67 for a long-distance telephone call from New Jersey to Arlington, Virginia, for the purpose of making lodgings' reservations. Payment of the claim may be allowed provided that the telephone call is properly certified by the appropriate agency official as being necessary in the interest of the Government as required by 31 U.S.C. § 680a. See 56 Comp. Gen. 28 (1976).

The employee's travel voucher should be settled in accordance with the above and any unliquidated portions of the travel advance are for recoupment. See 57 Comp. Gen. 664 (1978), and B-194159, October 30, 1979.

Permanent Change of Station Travel

As a result of the apparent fraud involved in the employee's temporary duty travel voucher as discussed above the CID also reviewed the employee's other travel vouchers submitted since 1977.

In a voucher dated December 11, 1978, the employee had claimed per diem for himself and his wife for the period

May 8, to 10, 1977, in connection with authorized reimbursement of travel and relocation expenses incident to a permanent change of duty station from Huntsville, Alabama, to the Picatinny Arsenal, New Jersey.

The CID investigation found that the employee had submitted fraudulent vouchers for lodgings for that period. Interviews with employees of the lodging establishments and searches of their guest records did not produce any evidence that the employee and his wife occupied the lodgings as claimed. Furthermore, the interviews revealed that the receipts submitted by the employee did not correspond with the form of receipts normally issued by the establishments.

As the employee's claim for per diem for the period May 8, through 10, 1977, was tainted by fraud, the employee was not entitled to the payment of per diem for himself and his wife and the amount paid for such per diem should be recouped. 41 Comp. Gen. 285, 287.

Milton J. Socolar

For the Comptroller General
of the United States