

DECISION

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

FILE: B-207992

DATE: December 21, 1982

MATTER OF: Fraudulent Travel Voucher

DIGEST:

(1) A fraudulent claim for lodgings or meals taints entire claim for an actual subsistence expense allowance for any day on which a fraudulent claim is submitted. Payment of subsistence expenses for such days will be denied to the employee.

(2) A certifying officer may disallow claims for meals which involved imprudent or unnecessary expenditures when employee departs earlier than necessary for temporary duty station. However, an employee's other claims for expenses on that day should be allowed. A fraudulent claim for a subsequent day is a separable item and does not effect an otherwise proper claim for reimbursement.

This action is in response to a request by an authorized certifying officer at the Department of Agriculture's National Finance Center regarding the entitlement of an employee to reimbursement of expenses claimed in connection with temporary duty travel where the employee has fraudulently claimed certain of those expenses.

An employee of the Forest Service whose official station is Portland, Oregon, traveled on temporary duty to Seattle, Washington, to attend a training course on February 22, 23, and 24, 1981. He submitted a travel voucher for the following expenses:

	February 22	February 23	February 24
Breakfast	\$ 6.00	\$7.00	\$ 7.95
Lunch	9.00	9.50	12.00
Dinner	18.00	25.00	27.50
Lodging	33.73	33.73	33.73

Lodging expenses were alleged to have been incurred at the Loyal Inn.

On April 13, 1981, the employee again traveled to Seattle. He claimed the following expenses:

Breakfast, \$8.00; Lunch, \$12.00; Dinner, \$24.95.

When the employee submitted his claim for reimbursement, the approving official questioned the excessive meal costs, and an investigation followed. The results of the investigation are described below.

The employee checked into the Loyal Inn on February 22, paid for three nights' lodging in advance, and obtained a receipt. He checked out of the motel on February 23 and received a refund for two nights' lodging. The employee stayed with a friend on February 23 and returned to Portland on February 24.

There is no indication of fraud in connection with the expenses incurred on February 22. However, the employee could have left Portland on the afternoon of February 22 and arrived in Seattle at a reasonable time without incurring costs for breakfast or lunch.

Regarding the travel on April 13, 1981, the employee claimed he spent \$24.95 for a dinner in Seattle and indicated that he returned on a flight which departed Seattle at 8 p.m. The employee actually returned on a flight which departed at 4:55 p.m. It also appears the employee did not eat breakfast in Seattle as claimed.

In light of the above facts, the certifying officer asks the following questions based on Comptroller General decision 57 Comp. Gen. 664 (1978):

1. Since the employee has apparently submitted a fraudulent claim for lodging on February 23 and 24, would this invalidate the entire subsistence claim for those days?
2. As it appears that the employee incurred expenses in excess of what a prudent person would have incurred if traveling on personal business on February 22, would disallowance of those expenses be proper?

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3. Since it is highly questionable as to whether the employee did in fact incur expenses for breakfast and dinner on April 13, would the claim for that day be considered fraudulent, thus nullifying all expenses for that day?
4. Based on the highly fraudulent aspects of the rest of the voucher and inappropriateness of the claim for breakfast and lunch on February 22, should expenses for dinner and lodging be disallowed for that day?

We held in 57 Comp. Gen. 664 that when an employee submits a voucher where part of the claim is based on fraud, those items which are based on fraud may be denied. With regard to subsistence expenses, the voucher may be separated according to individual days with each day constituting a separate item of actual subsistence expenses. Thus, for those days for which an employee submits fraudulent information expenses are denied, while claims for expenses on other days which are not tainted by fraud may be paid, if otherwise proper. See also 59 Comp. Gen. 99 (1979); 60 Comp. Gen. 357 (1981); B-200642, May 18, 1982, 61 Comp. Gen. ____.

With regard to question 1 we have specifically held that a fraudulent claim for lodgings taints the entire claim for actual subsistence expenses for the specific day involved. 59 Comp. Gen. 99, 101. Since the employee submitted fraudulent lodging claims for February 23 and 24, he may not be reimbursed for actual subsistence expenses on those days.

With regard to question 2, the Federal Travel Regulations (FPMR 101-7) (May 1973) state at para. 1-1.3a:

"An employee traveling on official business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business."

We have recognized that it is proper to deny reimbursement for a dinner expense where the employee unreasonably delayed return travel to his permanent duty station and dined at the temporary duty location prior to departure. Matter of Starnes, B-202985, March 4, 1982. Since the same reasoning would apply to expenses incurred because an

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employee unreasonably accelerates departure for a temporary duty assignment, the certifying officer's determination that the employee unnecessarily incurred breakfast and lunch expenses on February 22 provides an appropriate basis to disallow claims for those meals.

With regard to question 3, since it appears the employee has claimed expenses which were not incurred, all subsistence expenses should be disallowed for that day.

With regard to question 4, there is no evidence of fraud on February 22 although certain expenses were imprudently and unnecessarily incurred and may be disallowed as indicated in the answer to question two. However, the cost of lodging and dinner should be reimbursed, if otherwise proper.

for *Victor J. Avola*
Comptroller General
of the United States