

**DECISION**



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

**FILE:** B-212354

**DATE:** August 31, 1983

**MATTER OF:** Fraudulent Travel Voucher

**DIGEST:** 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. Therefore, employee's claim for temporary quarters subsistence expenses for 30 days is denied in its entirety since employee misrepresented his actual daily lodging expenses and his daily food expenses.

An authorized official of the Department of the Air Force, Headquarters Air Force Accounting and Finance Center, requests us to reconsider the action of our Claims Group in allowing temporary quarters subsistence expenses (TQSE) for a civilian employee in case Z-2837365. Upon reconsidering the case, we agree with the Air Force that the employee's original claim for his expenses was fraudulent and should be denied.

The employee was transferred by the Air Force from a position at Ellington Air Force Base, Texas, to a new position at Bergstrom Air Force Base, Texas. In preparation for his March 16, 1976 reporting date he was issued travel orders on February 26, 1976, which, among other things, authorized 30 days of TQSE for the employee and his dependent son.

He vacated his residence at the old duty station on March 15, 1976, and moved into a temporary residence on this same date in the vicinity of the new duty station. He did not move into permanent quarters until June 28, 1976. Sometime in 1976 the employee filed a claim for TQSE in the amount of \$1,199.24 for the allowable 30-day period that he and his dependent occupied temporary quarters. His daily itemization of expenses paid indicated that he had meal expenses of \$898.80 and that all meals were purchased at commercial establishments. In support of lodging expenses of \$250 he submitted a rent receipt indicating he paid \$250 for two occupants from March 15 to April 15, 1976. Finally, he claimed \$50.44 for laundry and dry cleaning expenses.

By letter of May 6, 1977, the employee was advised by an Air Force official that his claim for TQSE was being denied. The basis of the denial was a report prepared by the Office of Special Investigations (OSI), Department of the Air Force, at the request of an official at Bergstrom Air Force Base who suspected certain irregularities in the employee's voucher.

The report prepared as a result of the investigation revealed that the rented residence was occupied by the employee and his son and two other employees who were transferred at the same time as the involved employee. In the course of the investigation the OSI investigator interviewed the two other employee occupants and secured their written statements concerning the matter. While the various accounts of what transpired do not agree in all respects, they do agree that each of the employees, who were at the rental property for approximately 3 months, paid 1 month's rent of \$250. One of the employees contends that the individual who paid the monthly rental was reimbursed by the other two employees each month. The employee here involved and the other employee state that no reimbursement was made. For the purposes of this case, it does not make any difference which account is accurate, since under either method the actual costs to the employee for the purposes of claiming TQSE were misstated.

Statements by the other employees indicate that a substantial portion of the meals taken by the employee and his dependent were prepared and eaten at the rental property.

The employee, when interviewed, denied that he was reimbursed by the other occupants for the month's rent he paid. He did indicate, however, that he had typed the word "2 occupants" on the rent receipt but merely to reflect that he and his son were occupying the residence. As to the meal expenses, he admitted that he and his son ate about one-half of their meals at the residence. He stated that "[t]he individual figures may not be accurate but the total figure is substantially the amount that [he] spent for commercial meals and groceries together." He had no receipts.

Eventually the report was referred to an Assistant United States Attorney who did not consider that the

matter had prosecutive merit. The Air Force still declined to pay the claim which was then referred to our Claims Group which authorized the employee to be paid his TQSE based on a reasonable daily allowance for meals and miscellaneous expenses and reimbursement of the 1 month's rent he paid. Although raised by the Air Force in its submission, the issue of fraud was not addressed by the Claims Group which prompted the Air Force to seek this reconsideration.

The basic question, therefore, in this case is whether the voucher filed by the employee was fraudulent. In this regard we have held that:

"\* \* \* the burden of establishing fraud rests upon the party alleging the same and must be proven by evidence sufficient to overcome the existing presumption in favor of honesty and fair dealing. Circumstantial evidence is competent for this purpose, provided it affords a clear inference of fraud and amounts to more than suspicion or conjecture. However, if, in any case, the circumstances are as consistent with honesty and good faith as with dishonesty, the inference of honesty is required to be drawn." B-187975, July 28, 1977.

Often, mistakes are made in the completion of vouchers and not every inaccuracy on a voucher should be equated with an intent to defraud the Government. However, where statements are made on vouchers misrepresenting amounts actually paid which are the basis for payments to be made by the Government, a finding of fraud is warranted absent a satisfactory explanation from the claimant, showing an honest mistake or misunderstanding.

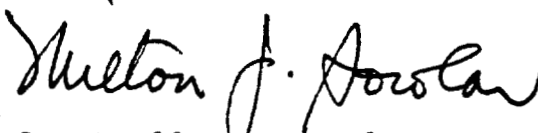
In this case, the employee's voucher misrepresents his actual costs for lodging. Additionally, the vouchers submitted indicated that the employee and his dependent took all meals in commercial establishments. This was a false statement in view of the fact that he

admitted that while the overall figure for meals was accurate, approximately one-half of the time he and his dependent purchased groceries and prepared meals in the temporary quarters.

In view of the foregoing we must conclude that deliberate misstatements, amounting to fraud, concerning the employee's actual expenses were made.

We held in 57 Comp. Gen. 664 (1978) 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); 61 Comp. Gen. 399 (1982). Thus, while each day is a separate item, each day's total subsistence expenses are denied if either the lodging portion or the meal portion is fraudulently listed. See B-207992, December 21, 1982.

In this case, the employee's daily itemization for both lodgings and meals appear to have been deliberately misstated and constitute grounds for denying this claim. Accordingly, the claim must be denied and our Claims Group settlement of March 28, 1983, will not be followed.

*for*   
Comptroller General  
of the United States