

UNITED STATES GOVERNMENT  
NATIONAL LABOR RELATIONS BOARD  
*Office of Inspector General*

MEMORANDUM

DATE: June 27, 1991

TO : Chairman James M. Stephens  
General Counsel Jerry M. Hunter

FROM : Inspector General Bernard Levine

SUBJECT: Final Audit Report - "Review of Alleged Improprieties of  
an Employee's Travel Account"  
Audit Report No. OIG-AMR-5

Enclosed for each of you is a copy of the Office of Inspector General (OIG) Audit Report in the above referenced matter. Although the subject matter of the report originated on the General Counsel side of the Agency, a copy is being provided to each of you should the Chairman receive inquiries concerning the report.

The report contains the results of an OIG audit into alleged improprieties concerning an employee's travel account. The audit, which covered the employee's travel activities from the beginning of FY 1984 through FY 1990, was prompted by anonymous letters which asserted that an employee had misappropriated Agency funds through a manipulation of the travel advance system. This audit and a simultaneously conducted investigation established that the assertion in the anonymous letters was partially correct.

A total of 8 recommendations are made in this report, all of which have been adopted. Seven of the recommendations pertain to the need to strengthen internal controls, a conclusion we have reached in virtually every audit undertaken by the OIG. The eighth recommendation deals with securing reimbursement from the employee in question of an amount in excess of \$1,200 for a travel advance which did not appear on the employee's travel card, but which was reflected in a ledger dealing with travel advances.

At some appropriate time in the future, we may do a follow-up review to ascertain if the implementation of our recommendations has had the desired result.

We appreciate the cooperation extended to us during the conduct of this audit and look forward to continued cooperation in the conduct of other audits in the future so our joint efforts will result in a National Labor Relations Board free of waste, fraud and abuse.

Chairman Stephens/General Counsel Hunter  
June 27, 1991  
Page 2

Should you have any questions or comments concerning this report,  
please do not hesitate to call upon us

Bh

B.L.

AUDIT  
REPORT

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Office of Inspector General

REVIEW OF ALLEGED IMPROPRIETIES  
OF AN EMPLOYEE'S TRAVEL ACCOUNT



National Labor Relations Board

AUDIT OIG-AMR-5

Issued: June 27, 1991

TABLE OF CONTENTS

	<u>PAGE</u>
I. EXECUTIVE DIGEST.....	1
II BACKGROUND.....	2
III. OBJECTIVES, SCOPE AND METHODOLOGY.....	3
IV AUDIT FINDINGS SYNOPSIS.....	5
V. FINDINGS AND RECOMMENDATIONS.....	6
A. Internal Controls Need to be Strengthened for Maintaining an Employee's Travel Advance Account.....	6
1. Recommendation 1 of 8.....	7
Management Response.....	7
2. Recommendation 2 of 8.....	7
Management Response.....	7
3. Recommendation 3 of 8.....	8
Management Response.....	8
4. Recommendation 4 of 8.....	8
Management Response.....	8
B. Travel Advance Not Recorded on an Employee's Travel Card.....	8
1. Recommendation 5 of 8.....	10
Management Response.....	10
2. Recommendation 6 of 8.....	10
Management Response.....	10
3. Recommendation 7 of 8.....	11
Management Response.....	11

TABLE OF CONTENTS

	<u>PAGE</u>
4. Recommendation 8 of 8.....	11
Management Response.....	11
VI. FORMAL COMMENTS FROM THE GENERAL COUNSEL IN RESPONSE TO DRAFT AUDIT REPORT..	12
APPENDIX:	
APPENDIX A - Employee's Travel Voucher.....	15

## I. EXECUTIVE DIGEST

The Office of Inspector General (OIG) conducted an audit of alleged improprieties of an employee's travel account. The audit, which covered the employee's travel activities from the beginning of FY 1984 through FY 1990, was prompted by anonymous letters which asserted that an employee had misappropriated Agency funds through a manipulation of the travel advance system. This audit and a simultaneously conducted investigation established that the assertion in the anonymous letters was partially correct.

A total of 8 recommendations are made in this report, all of which have been adopted. Seven of the recommendations pertain to the need to: (1) strengthen internal controls, and (2) make certain that supervisory and managerial review take place, conclusions we have reached in virtually every audit undertaken by the OIG.

The eighth recommendation deals with securing reimbursement from the employee in question of an amount in excess of \$1,200 for a travel advance which did not appear on the employee's travel card, but which was reflected in a ledger dealing with travel advances.

The report is closely related to the "Review of Accountability and Control Over Travel Advances," Audit Report No. OIG-AMR-4, which issued June 24, 1991. Although the instant report is based upon the review of a single individual's travel records and not a comprehensive review such as was undertaken in OIG-AMR-4, we are satisfied that our findings here are fully supported by those in the companion matter.

A full text of the General Counsel's response to a draft copy of this report is included as Section VI of this report.

## II. BACKGROUND

Several anonymous allegations of improprieties were made to the Office of Inspector General (OIG) in November and December, 1989. One allegation was that a National Labor Relations Board (NLRB) employee had misappropriated NLRB funds through the travel advance system. As a result, a review of the employee's travel vouchers, travel advances, travel cards and travel orders was conducted.

It was specifically alleged that the employee would submit a travel order which entitles the person to obtain a travel advance and subsequently cancel the travel order and not pay back the travel advance. This process would allegedly be repeated by the employee, building up large travel advance balances which were never repaid. The employee then allegedly prevailed on someone in the Financial Management Branch to alter the travel records so that the travel advances would not appear in the records in order to avoid paying back the outstanding travel advances.

### III. OBJECTIVES, SCOPE AND METHODOLOGY

The main objective of this audit was to determine whether an employee's travel account had been manipulated in such a manner that travel advances were removed from the travel records resulting in eliminating the employee's obligation to clear the advance, either by incurring expenses on official travel or by repaying the advance.

Specifically, the audit was made to determine: 1) if all travel advances of an employee were properly recorded on the Travel Cards (Form NLRB-4235), the A585 Travel Advance Report and in the Headquarters Imprest Fund subvouchers; 2) if all travel expenses of an employee were properly recorded in the A585 Travel Advance Report and on the Travel Cards; and, 3) if the allegation received by the OIG had any merit.

This audit covered the employee's travel activities from the beginning of FY 1984 through FY 1990 and involved an examination of all available travel records/documents listed below:

- o Travel Vouchers (SF-1012)
- o Travel Cards (Form NLRB-4235)
- o Advance of Funds Application and Account Form (SF-1038)
- o Annual Travel Orders (Form NLRB-3010)
- o Group Travel Orders (memorandum)
- o Travel Advance Report (A585 Report Number)

Travel cards were available for review from the beginning of FY 1983 through FY 1990 and Travel Vouchers from the beginning of FY 1984 through FY 1990. The Travel Advance Reports (A585) were only available for the period ending September 30, 1986, September 30, 1988, and September 30, 1989. The reports for FY 1990 were also available. Also, several Travel Advance Forms (SF-1038) and Annual Travel Orders could not be located for evaluation during the review period.

The audit mainly involved a reconciliation of the A585 Travel Advance Report against the available travel records/source documents for the employee. All travel transactions of the employee were evaluated to determine if a complete reconciliation could be made. This audit was performed in accordance with the U.S. General Accounting Office's (GAO)



"Standards for Audit of Government Organizations, Programs, Activities and Functions."

While the recommendations made in this report are based upon a review of a single individual's travel records and not a comprehensive review such as that discussed in the following paragraph, we nevertheless feel that the facts justify the recommendations made as they will be fully supported by the findings of the subsequent audit report. Of necessity, some of the recommendations set forth here may be repeated in the subsequent audit report based upon the additional findings.

A detailed program audit of the Agency travel advance accounts is currently being conducted by the OIG which will include a broader scope and more audit objectives and detailed audit procedures. Several travel advance accounts will be reviewed for accuracy as a part of that audit.

#### IV. AUDIT FINDINGS SYNOPSIS

Based on an analysis of this one travel advance account, it appears that the NLRB needs to strengthen the internal controls over the maintenance of the travel advance accounts and the travel cards. Weaknesses were identified in the area of periodic reviews of travel advance accounts for proper accountability and the issuance of travel advances in excess of the required dollar limit. Also, the audit revealed that periodic management reviews of the overall process for record keeping and the accountability of travel advance accounts are not always performed.

Several problems have occurred because of weak controls and inadequate supervisory reviews. Some of the problems that were disclosed consist of the omission of a travel advance transaction from an employee's travel card and the duplication of a travel advance entry on the travel cards.

With respect to the specific allegations received, we found a \$225 travel advance that had been taken in 1986 and subsequently omitted from the employee's travel records. This audit did not disclose any additional omissions of travel advances from the travel records.

We will recommend that the \$225 be added to the employee's travel advance balance. The corrected travel balance of \$1,221.95 should then be collected by the NLRB.

We will further recommend that employees' travel cards be modified to provide a column for the entry of the initials of the person in the Travel Unit who created the entry. This will assist supervisors, managers and the OIG in establishing an audit trail.

V. FINDINGS AND RECOMMENDATIONS

A. Internal Controls Need to be Strengthened for Maintaining an Employee's Travel Advance Account

The NLRB Administrative Policies and Procedures Manual, title 12, section 6044.3 states: "...Washington, DC employees may obtain cash travel advances from the imprest fund cashier for amounts not to exceed \$200, except in emergency situations, where advances may be issued up to \$300 subject to approval by an appropriate authorizing official...."

A review of the subject employee's travel advance account disclosed that an advance was issued in excess of the amount permitted by the Agency policy stated above. An advance was issued in the amount of \$600 during FY 1984. The Travel Advance Form (SF-1038) authorizing the issuance of the advance did not have any additional supporting documentation approving the excess amount over the required dollar limit for a travel advance.

On February 12, 1986, a memorandum was issued to the Headquarters cashiers from the principal cashier through the Chief of the Fiscal Operations of the Finance Section authorizing travel advances to be disbursed at a maximum amount of \$500. However, the \$600 travel advance referred to above was issued to the employee prior to the effective date of the memorandum, and would have been excessive by \$100 anyhow.

Also, before the review process of the employee's travel records commenced, the employee's travel cards had to be obtained from the Travel Office. During the process of obtaining the travel cards for audit, it appears that the employee's FY 1990 travel card was altered. When obtaining the travel cards from the Travel Office, all of the FY 1988 and FY 1989 travel cards were taken from the files and later replaced with xerox copies. The FY 1990 travel card was not taken from the file.

However, the information on the FY 1990 travel card was recorded on an audit workpaper. During the audit process, it was necessary to analyze the employee's FY 1990 travel card for a second time. The apparent destruction of the original FY 1990 travel card and its replacement with an altered FY 1990 travel card was discovered when it was requested for review a second time. The new travel card had an entry on it for a September FY 1989 travel advance of \$300 which had not

appeared on the original card. In addition, the entries on the newly-created card were in a different order from the previous card. After further review of the FY 1989 and FY 1990 travel cards, it was concluded that the \$300 travel advance which was added to the newly-created FY 1990 travel card resulted in duplicate entries on the travel cards.

It appears that the Finance Section has not been following the regulation set forth in the Agency Administrative Policies and Procedures Manual, Title 12, Section 6048 which states: "...Finance will make periodic audits of the advance account...." Failure to perform periodic audits of the advance accounts may have been a contributing factor in the duplication of a travel advance entry on the travel cards.

1. Recommendation 1 of 8

It is recommended that the Agency Administrative Policies and Procedures Manual, Title 12, Section 6048 be revised to include supervisory reviews of the periodic audits of travel advance accounts that are to be performed by the Finance Section.

Management Response

We will take steps to ensure that the Finance Section makes periodic audits of the advance account and that the supervisors review the audit methods and results in accordance with the Administrative Policies and Procedures Manual. Supervisors will be held accountable for performing these reviews through the performance appraisal system.

2. Recommendation 2 of 8

A tickler system should be developed which will schedule the audits of travel advance accounts performed by the Finance Section as well as scheduling the supervisory reviews that are conducted.

Management Response

The Financial Management Branch will implement internal procedures and work plans to ensure compliance with Section 6048 of the Manual. When these are implemented you will be advised.

3. Recommendation 3 of 8

Periodic higher level managerial reviews should be conducted to make certain the supervisory reviews are completed.

Management Response

The Finance Section Chief will develop periodic reports to higher level management regarding travel advances, including information on audit methods and results

4. Recommendation 4 of 8

The travel cards should be modified to provide a column for the initials of the person creating the entry to facilitate the establishment of an audit trail.

Management Response

The Travel Card, Form-NLRB 4235, is an internal, unofficial record used primarily as an administrative finding aide. We do not believe that modification of the form to include a column for initials is either necessary or useful, especially in view of the fact that when the new accounting system is fully operational, the Travel Cards will no longer be required. However, for the duration of the time that the Cards are still in use and to accommodate your concerns about establishing an audit trail, we will initiate a procedure where the transactions entered on the Cards will be initialed without changing the format of the Cards.

B. Travel Advance Not Recorded on an Employee's Travel Card

A review of all available travel records for the subject employee beginning with FY 1984 through FY 1990 revealed that a travel advance balance of \$1,221.95 remains outstanding as of the date of this report. This amount includes an unrecorded travel advance of \$225.00 which was issued to the employee from the Imprest Fund, under subvoucher number 00128, on November 5, 1986. Travel order number 87-ADM-A1 was used as the authorization number to obtain the travel advance to travel during the period from November 6, 1986 through November 9, 1986. The review of the available travel records revealed that the \$225.00 travel advance issued on November 5, 1986 was not recorded on any of the employee's travel cards.

The employee's travel voucher that covers the travel period appears to have had a beginning outstanding travel advance balance of \$731.53 in block 8a of the form. This balance indicates that an amount of \$225.00 had to be added to the FY 1986 ending outstanding travel advance balance to equal that amount. However, the \$731.53 balance was crossed out on the travel voucher and replaced with the FY 1986 ending outstanding travel advance balance of \$506.53 (see Appendix A). The cross-out and insertion were not initialled so it is uncertain who altered the travel voucher. However, the \$225.00 travel advance was in fact disclosed by the A585 Travel Advance Report for the period ending September 30, 1988. The travel advance was also included as part of the employee's beginning outstanding travel advance balance for FY 1987.

Also, expenses of \$212.25 which were incurred during the travel period were applied against the outstanding balance of \$506.53 which reduced the balance to \$294.28. That amount appears on the travel voucher as the ending outstanding travel advance balance, and it also equals the ending balance recorded on the FY 1986 travel card for that travel period. In addition, it appears that the ending outstanding travel advance balance for the travel voucher which reported the \$212.25 in travel expenses was originally \$519.28. However, that amount was crossed out on the travel voucher and replaced with \$294.28. That cross-out and insertion were likewise not initialled.

A reconciliation of all available travel documents to the A585 Travel Advance Reports disclosed that all travel transactions reported on the employee's travel cards from the beginning of FY 1984 through FY 1990, with the exception of the \$225.00 travel advance, were properly recorded in the employee's travel records and in the accounting ledgers. The final result of the reconciliation concluded that the employee has an outstanding travel advance balance of \$1,221.95, an amount not reflected on the travel card but reflected in the A585.

The specific allegation that precipitated this audit was found to be partially correct. As explained above, a travel advance of \$225 was obtained for travel, and was subsequently removed from the employee's travel records without incurring expenses for official travel or by repaying the advance. The allegation that this process was repeated was not substantiated. However, it could have occurred in the early 1980's (prior to available records) or all records and documentation could have been systematically altered and/or destroyed. We

do not believe additional audit effort is justified since all available records have been examined.

The NLRB Administrative Policies and Procedures Manual, Title 12, Section 6048 states: "...Funds are advanced strictly for the official purposes indicated in the application and are subject to recall at any time that the travel performed does not justify the retention of the funds. Finance will make periodic audits of the advance account and may demand repayment in whole or in part whenever the travel performed does not justify the amount of advance outstanding. If no travel has been performed, the entire balance is subject to recall...." Based upon the travel records of the employee, travel has not been performed since September 17, 1989, and the next most recent travel prior to that period occurred on July 24, 1989. The employee, whose travel records were reviewed as a result of allegations received by the OIG, was placed on administrative leave on May 4, 1990. This action was the result of a joint investigation being conducted by the OIG and the Civil and Criminal Divisions of the Justice Department. Since the employee's travel records indicated that travel has not been performed from September 17, 1989 through May 4, 1990, the outstanding travel advance balance of \$1,221.95 is subject to recall.

1. Recommendation 5 of 8

It is recommended that the Agency should collect \$1,221.95 from the employee whose travel records indicate an outstanding travel advance balance in the amount stated above from September 17, 1989 through the date of this report.

Management Response

This has been accomplished.

2. Recommendation 6 of 8

Information that is being changed on any of the travel source documents (e.g. travel cards and travel vouchers) maintained by the Agency should contain the initials of the person who has made the change to the document.

Management Response

We agree with and will implement the above recommendation.

3. Recommendation 7 of 8

Periodic managerial and supervisory reviews should be conducted of employee outstanding travel advances and the provisions of NLRB Administrative Policies and Procedures Manual, Title 12, Section 6048 should be applied when appropriate.

Management Response

We agree with and will implement the above recommendation.

4. Recommendation 8 of 8

Periodic managerial and supervisory reviews should be conducted of travel source documents to make certain that any changes to those documents have been initialled.

Management Response

We intend to conduct planned and systematic audits which will detect, inter alia, whether changes to travel source documents have been initialled. Moreover, we are considering other alternatives to deal specifically with the overall issue of procedural compliance and quality assurance within the Finance Section.





UNITED STATES GOVERNMENT  
National Labor Relations Board

Memorandum

TO Bernard Levine  
Inspector General

DATE: June 12, 1991

FROM Jerry M. Hunter  
General Counsel

SUBJECT Formal Comments on Draft Audit Report Entitled  
"Review of Alleged Improprieties of an Employee's  
Travel Account" OIG-AMR-5

Operating officials have carefully reviewed this draft audit report. We agree with your findings that NLRB needs to strengthen the internal controls over the maintenance of travel advance accounts. Steps will be taken to develop and implement more effective controls in the near future. Our comments on specific recommendations follow.

Recommendation 1 of 8:

It is recommended that the Agency Administrative Policies and Procedures Manual, Title 12, Section 6048 be revised to include supervisory reviews of the periodic audits of travel advance accounts that are to be performed by the Finance Section.

Response:

We will take steps to ensure that the Finance Section makes periodic audits of the advance account and that the supervisors review the audit methods and results in accordance with the Administrative Policies and Procedures Manual. Supervisors will be held accountable for performing these reviews through the performance appraisal system.

Recommendation 2 of 8:

A tickler system should be developed which will schedule the audits of travel advance accounts performed by the Finance Section as well as scheduling the supervisory reviews that are conducted.



Response:

The Financial Management Branch will implement internal procedures and work plans to ensure compliance with Section 6048 of the Manual. When these are implemented you will be advised.

Recommendation 3 of 8:

Periodic higher level managerial reviews should be conducted to make certain the supervisory reviews are completed.

Response:

The Finance Section Chief will develop periodic reports to higher level management regarding travel advances, including information on audit methods and results.

Recommendation 4 of 8:

The travel cards should be modified to provide a column for the initials of the person creating the entry to facilitate the establishment of an audit trail.

Response:

The Travel Card, Form-NLRB 4235, is an internal, unofficial record used primarily as an administrative finding aide. We do not believe that modification of the form to include a column for initials is either necessary or useful, especially in view of the fact that when the new accounting system is fully operational, the Travel Cards will no longer be required. However, for the duration of the time that the Cards are still in use and to accommodate your concerns about establishing an audit trail, we will initiate a procedure where the transactions entered on the Cards will be initialed without changing the format of the Cards.

Recommendation 5 of 8:

It is recommended that the Agency should collect \$1,221.95 from the employee whose travel records indicate an outstanding travel advance balance in the amount stated above from September 17, 1989 through the date of this report.

Response:

This has been accomplished.

Recommendations 6 and 7 of 8:

Information that is being changed on any of the travel source documents (e.g. travel cards and travel vouchers) maintained by the Agency should contain the initials of the person who has made the change to the document.

Periodic managerial and supervisory reviews should be conducted of employee outstanding travel advances and the provisions of NLRB Administrative Policies and Procedures Manual, Title 12, Section 6048 should be applied when appropriate.

Response:

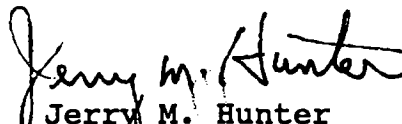
We agree with and will implement the above recommendations.

Recommendation 8 of 8:

Periodic managerial and supervisory reviews should be conducted of travel source documents to make certain that any changes to those documents have been initialled.

Response:

We intend to conduct planned and systematic audits which will detect, inter alia, whether changes to travel source documents have been initialled. Moreover, we are considering other alternatives to deal specifically with the overall issue of procedural compliance and quality assurance within the Finance Section.

  
Jerry M. Hunter  
General Counsel

RECEIVED  
MAY 20 1964  
U.S. DEPARTMENT OF LABOR

<b>TRAVEL VOUCHER MEMORANDUM</b> <small>(Print the Agency Act Statement on the back.)</small>		BUREAU DIVISION OR OFFICE NLRB Div. Of Administration		<input checked="" type="checkbox"/> TEMPORARY DUTY <input type="checkbox"/> PERMANENT CHANGE OF STATION		VOUCHER NO. <b>5227</b> 4. SCHEDULE NO. <b>6192</b>					
TRAVELER (E)	a. NAME (Last, first, middle initial)			b. SOCIAL SECURITY NO.		6. PERIOD OF TRAVEL a. FROM <b>11-6-86</b> b. TO <b>11-9-86</b>					
	c. MAILING ADDRESS (Include ZIP Code) 1717 Pennsylvania Avenue, NW Washington, DC			d. OFFICE TELEPHONE NO. 254-9200		7. TRAVEL AUTHORIZATION a. NUMBER(S) <b>87-ADM-A1</b> b. DATE(S) <b>10-1-86</b>					
	e. PRESENT DUTY STATION Washington, DC			f. RESIDENCE (City and State) Chevy Chase, MD		10. CHECK NO.					
8. TRAVEL ADVANCE <b>566.53</b>				9. CASH PAYMENT RECEIPT				11. PAID BY			
a. Outstanding <b>731.53</b>		b. Amount to be applied <b>212.25</b>		a. DATE RECEIVED		b. AMOUNT RECEIVED \$					
c. Amount due Government (Attached: <input type="checkbox"/> Check <input type="checkbox"/> Cash) <b>574.28</b>				c. PAYEE'S SIGNATURE							
D. Balance outstanding <b>519.28</b>											

12. GOVERNMENT TRANSPORTATION REQUESTS, OR TRANSPORTATION TICKETS, IF PURCHASED WITH CASH (List by number below and attach passenger coupon; if cash is used show claim on reverse side.)

I hereby assign to the United States any right I may have against any parties in connection with reimbursable transportation charges described below, purchased under cash payment procedures (FPMR 101-7) ▶ Traveler's Initials

AGENT'S VALUATION OF TICKET (a)	ISSUING CARRIER (Initials) (b)	MODE, CLASS OF SERVICE AND ACCOMMODATIONS (c)	DATE ISSUED (d)	POINTS OF TRAVEL	
				FROM (e)	TO (f)
269.00 <i>f-r</i>	EA	Coach Air	10-31-86	Washington, DC and Return	Kansas City, MO

PURPOSE: To make arrangements for and attend swearing-in ceremony for Member Mary M. Cracraft

13. I certify that this voucher is true and correct to the best of my knowledge and belief, and that payment or credit has not been received by this voucher lodging incurred during the period covered by

TRAVELER SIGN HERE **26 FEB 1987** AMOUNT CLAIMED ▶ \$ 212.25

NOTE: Falsification of an item in an expense account works a forfeiture of claim (28 U.S.C. 2514) and may result in a fine of not more than \$10,000 or imprisonment for not more than 5 years or both (18 U.S.C. 287; i.d. 1001).

14. This voucher is approved. Long distance telephone calls, if any, are certified as necessary in the interest of the Government. (NOTE: If long distance telephone calls are included, the approving official must have been authorized in writing by the head of the department or agency to so certify (31 U.S.C. 630a)(1))

APPROVING OFFICIAL SIGN HERE *[Signature]* DATE **25 Mar 87**

17. FOR FINANCE OFFICE USE ONLY COMPUTATION

a. DIFFERENCES, IF ANY (Explain and show amount)

5. LAST PRECEDING VOUCHER PAID UNDER SAME TRAVEL AUTHORIZATION

a. VOUCHER NO.	b. D.O. SYMBOL	c. MONTH & YEAR
----------------	----------------	-----------------

16. THIS VOUCHER IS CERTIFIED CORRECT AND PROPER FOR PAYMENT

AUTHORIZED CERTIFYING OFFICIAL SIGN HERE DATE

17. TOTAL VERIFIED CORRECT FOR CHARGE TO APPROPRIATION **212.25**

c. APPLIED TO TRAVEL ADVANCE (Appropriation symbol): **212.25**

d. NET TO TRAVELER ▶ \$ **0**

ACCOUNTING CLASSIFICATION

**SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED**

Col. (c) If the voucher includes per diem allowances for members of employee's immediate family, show members' names, ages, and relationship to employee and marital status of children (unless information is shown on the travel authorization.)

Complete only for actual expense travel

- Col. (d) Show amount incurred for each meal, including tax and tips, and daily total meal cost.
- (h) Show expenses, such as: laundry, cleaning and pressing of clothes, tips to bellboys, porters, etc. (other than for meals).
- (i) Complete for per diem and actual expense travel.
- (j) Show total subsistence expense incurred for actual expense travel.
- (m) Show per diem amount, limited to maximum rate, or if travel on actual expense, show the lesser of the amount from col. (j) or maximum rate.
- (n) Show expenses, such as: taxi/limousine fares, air fare (if purchased with cash), local or long distance telephone calls for Government business, car rental, relocation other than subsistence, etc.

Complete this information if this is a continuation of sheet. PAGE \_\_\_\_\_  
 TRAVEL AUTHORIZATION NO. \_\_\_\_\_  
 TRAVELER'S LAST NAME \_\_\_\_\_

DATE 19 <u>86</u>	TIME (Hour and am/pm)	DESCRIPTION (Departure/arrival city, per diem computation, or other explanations of expense)	ITEMIZED SUBSISTENCE EXPENSES								MILEAGE RATE: C	AMOUNT CLAIMED										
			MEALS				MISCELLANEOUS SUBSISTENCE (h)	LODGING (i)	TOTAL SUBSISTENCE EXPENSE (j)	NO. OF MILES (k)		MILEAGE (l)	SUBSISTENCE (m)	OTHER (n)								
			BREAK-FAST (d)	LUNCH (e)	DINNER (f)	TOTAL (g)																
11/6		Taxi from Residence to Airport																				
	7:50A	IV: National Airport		10 00	16 00	26 00			60 35	86 35												
	9:19A	AR: Kansas City, MO																				
11/7		TDY Kansas City	6 40	9 00	18 50	33 90	3 90	60 35	98 15													
11/8		TDY Kansas City	5 00	9 00		14 00				14 00												
		Parking for Rental Car																		15 00		
		Telephone - Business																		2 25		
		Taxi from airport to residence																		12 50		
											<b>SUBTOTALS ▶</b>											
											<b>TOTALS ▶</b>											

If additional space is required, continue on another SF 1012-A BACK, leaving the front blank.

In compliance with the Privacy Act of 1974, the following information is provided: Solicitation of the information on this form is authorized by 5 U.S.C. Chapt. 57 as implemented by the Federal Travel Regulations (FPMR 101-7), E.O. 11609 of July 22, 1971, E.O. 11012 of March 27, 1962, E.O. 9397 of November 22, 1943, and 26 U.S.C. 6011(b) and 6109. The primary purpose of the requested information is to determine payment or reimbursement to eligible individuals for allowable travel and/or relocation expenses incurred under appropriate administrative authorization and to record and maintain costs of such reimbursements to the Government. The information will be used by officers and employees who have a need for the information in the performance of their official duties. The information may be disclosed to appropriate Federal, State, local, or foreign agencies, when relevant to

criminal, or regulatory investigations or prosecutions, or when pursuant to a requirement by this agency in connection with the hiring or firing of an employee, the issuance of a security clearance, or investigations of the performance of official duty while in Government service. Your Social Security Account Number (SSN) is solicited under the authority of the Internal Revenue Code (26 U.S.C. 6011(b) and 6109) and E.O. 9397, November 22, 1943, for use as a tax payer and/or employee identification number; disclosure is MANDATORY on vouchers claiming travel and/or relocation allowance expense reimbursement which is, or may be, taxable income. Disclosure of your SSN and other requested information is voluntary in all other instances. However, failure to provide the information (other than SSN) required to obtain reimbursement may result in denial of reimbursement.

Enter grand total of columns (l), (m) and (n), below and in item 13 on the front of this form.

**TOTAL AMOUNT CLAIMED ▶** 170 00 42 25