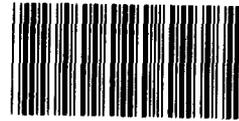
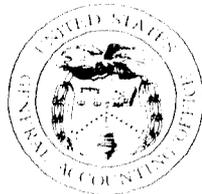


July 1991

SMALL BUSINESS

Improper Payments of Former Administrator's Expenses



144548

RESTRICTED—Not to be released outside the
General Accounting Office unless specifically
approved by the Office of Congressional
Relations.

RELEASED

**Resources, Community, and
Economic Development Division**

B-242344

July 19, 1991

The Honorable Dale Bumpers
Chairman, Committee on Small Business
United States Senate

The Honorable David Pryor
Chairman, Subcommittee on Federal Services,
Post Office, and Civil Service
Committee on Governmental Affairs
United States Senate

This report responds to your requests that we (1) review the accuracy and appropriateness of payments by the Small Business Administration (SBA) of its Administrator's travel expenses, (2) determine the propriety of SBA's paying for continuing legal education (CLE) courses attended by the Administrator, and (3) determine the number of government-paid trips the Administrator took to the vicinity of her home in Somerset, Wisconsin. The SBA Administrator who was the subject of these inquiries resigned on March 27, 1991. She was succeeded by the current Administrator the same day.

Results in Brief

SBA paid for travel expenses incurred by the Administrator that were not properly authorized and/or justified. It also paid for CLE courses the Administrator attended that had not been approved by the Office of Personnel Management (OPM), as required by law. According to SBA officials, these events were the result of improper advice and not the result of intentional wrongdoing by the Administrator. Subsequently, SBA requested, and received, postapproval from OPM for all the CLE courses. We disagree with OPM's decision because we believe the training courses did not meet the requirements for providing training to presidential appointees.

Regarding the number of government-paid trips the Administrator took to the vicinity of her home in Somerset, Wisconsin, a suburb of Minneapolis, Minnesota, 23 of the 33 trips she took through December 1990 included a stop in cities located in either Wisconsin or Minnesota. As agreed with the requesters, we did not determine the need for, or the appropriateness of, the trips. Since some travel expenses were improperly authorized and/or justified, an SBA reexamination of all the travel

records of the former Administrator could identify any improper payments, and seeking reimbursement from the former Administrator could recover those improper payments.

Background

After being nominated by the President, the Administrator of SBA was confirmed by the U.S. Senate on April 19, 1989, and sworn into office on April 20, 1989. The official travel of the SBA Administrator is governed by the general rules applicable to civilian employees of government agencies contained in the Federal Travel Regulation (FTR) (41 C.F.R. part 301) and SBA's Standard Operating Procedure (SOP) for employee travel (SOP 20 11 3). The FTR also prescribes the maximum per diem rates that agencies may reimburse employees for travel expenses incurred while on temporary duty travel assignments, unless a higher rate is specifically authorized. Per diem is a daily payment made to cover subsistence expenses, which consist of lodging expenses plus meals and incidental expenses (M&IE). While the FTR allows agencies to authorize the reimbursement of an employee's actual subsistence expenses when the applicable per diem rate is inadequate because of special or unusual circumstances, it limits the amount of actual subsistence expenses that can be reimbursed to 150 percent of the prescribed per diem rate. In its SOP, SBA goes beyond the FTR to limit the amount of actual lodging expenses reimbursed to 150 percent of the prescribed per diem rate for lodging.

Though the position of SBA Administrator does not require it, the former Administrator is an attorney and member of the Wisconsin State Bar. To retain membership in the Wisconsin Bar, attorneys are required to take a minimum of 30 hours of approved CLE courses every 2 calendar years. In addition, the Wisconsin Bar required all who were active members on January 1, 1988, to complete no later than December 31, 1989, an approved CLE course on the bar's new rules of professional conduct.

The Administrator maintained two homes, one in Alexandria, Virginia, a suburb of Washington, D.C., and one in Somerset, Wisconsin, a suburb of Minneapolis, Minnesota. The Administrator's immediate family resided primarily in the Somerset home.

Some Travel Expenses Not Properly Authorized and/or Justified

Our review of the Administrator's travel records disclosed that SBA paid some subsistence expenses incurred by the Administrator that were not properly authorized and/or justified. Specifically, we found that (1) the lodging costs SBA paid sometimes exceeded, without proper authorization and/or justification, the lodging portion of the per diem rate prescribed by the FTR; (2) total subsistence costs SBA paid sometimes exceeded FTR limits, and the lodging costs SBA paid sometimes exceeded the agency's own limit on lodging costs; and (3) over two-thirds of the Administrator's travel vouchers did not contain sufficient information to determine if the amounts paid for M&IE were proper. In addition, SBA's Office of the Comptroller's reviews of the Administrator's travel vouchers did not disclose many of the deficiencies we noted.

Lodging Payments Exceeded Allowed Rates Without Proper Authorization and/or Justification

Between the time the Administrator took office and December 31, 1990, she submitted travel reimbursement vouchers for 33 trips outside the Washington, D.C., area. While on these trips, the government paid for at least 35 nights' lodging. Of the 35 nights' lodging, 24 were for amounts that exceeded the maximum lodging rates prescribed by the FTR. The amounts by which the payments exceeded the FTR allowances ranged from \$1 (1 percent) to \$145 (264 percent) and totaled \$961.

While the FTR does allow federal agencies to authorize employees to claim actual expenses when, because of special or unusual circumstances, the amounts it prescribes are inadequate, it also requires that such expenses be authorized and that justification be provided as to why the FTR per diem allowance was inadequate. For 13 of the 24 nights' lodging that the FTR allowance for lodging was exceeded, no authorization to claim actual expenses was provided with the Administrator's travel voucher. Of the 11 nights' lodging for which an authorization was provided, only 2 were properly justified. For 2 of the remaining 9 nights, there was no justification given for the need to exceed the FTR allowance. And for the 7 other nights, the reasons given did not meet the justification criteria of the FTR and/or SBA. For example, one of the specified conditions under which claiming actual expenses may be authorized was not cited.

The SBA Comptroller acknowledged that justifications for the Administrator to claim actual expenses were not always properly documented. However, he believes that the actual expenses were properly authorized. In his opinion, because an Administrator can authorize actual-expense travel for his/herself, she did authorize actual-expense travel for herself

merely by signing her own travel voucher. We agree that the Administrator can authorize his/her own actual-expense travel. However, in and of itself, his/her signature does not fulfill the relevant FTR requirement because the voucher does not contain a statement explaining that claiming actual expenses is authorized.

Subsistence Payments Sometimes Exceeded FTR Limits and SBA's Limits

The FTR states that reimbursements or payments for actual subsistence expenses cannot exceed 150 percent of the prescribed per diem allowance. However, for 7 days (on 5 of 33 trips), the Administrator's actual subsistence expenses exceeded this limit. The difference between the FTR limits and the amounts paid for the 7 days totaled \$292. In all instances, the limit was exceeded because the lodging cost exceeded the lodging portion of the daily per diem allowance.

In addition to the 7 days when subsistence expenses exceeded the FTR limits, there were 4 nights of lodging (on three trips) that exceeded SBA's limit for reimbursing actual lodging expenses. SBA's SOP for employee travel limits the amount that can be paid for lodging expenses, when an authorization has been given for reimbursing the actual cost of lodging and/or subsistence, to 150 percent of the FTR lodging allowance. The difference between SBA's limits and what was paid totaled \$34.

The SBA Comptroller stated that, in his opinion, the Administrator had not actually exceeded the FTR limit for subsistence expenses or SBA's limit for lodging expenses because a portion of the expenses incurred in all of these instances was actually a miscellaneous expense. He said that for all 11 days when the Administrator's subsistence and/or lodging costs exceeded the FTR limits or SBA's limits, her accommodations had to be upgraded so that she could hold meetings and interviews in her room. Therefore, he reasoned, the portion of the lodging costs attributable to the upgrading of the rooms should have been claimed as a miscellaneous expense.

The Administrator's travel vouchers did not, however, include proper authorizations for the room upgrades and/or sufficient information to determine the portion of the lodging cost that should have been charged to miscellaneous expenses. Only one of the Administrator's travel vouchers, covering 3 days, included a statement as to why the lodging accommodations had to be upgraded, and that authorization was not justified in accordance with SBA procedures because the travel voucher did not show what steps were taken to use government-owned facilities for the Administrator's meetings and interviews. Further, assuming that

the use of the rooms for official business was justified, none of the travel vouchers involved included documentation on the cost of a single room at the same hotel. Such information is needed to determine the portion of the lodging cost attributable to the upgrades.

**Claims for Meals and
Incidental Expenses Were
Inadequately Supported**

The travel vouchers for 23 of the Administrator's 33 trips did not contain sufficient information on travel dates and times to determine if the amounts claimed for reimbursement of M&IE were proper. The most frequent problem, which occurred on 17 trips, involved instances when the Administrator extended her stay at a temporary duty location for personal convenience but did not show the dates and times that she would have traveled if she had not extended her stay.

Employees are allowed to interrupt official business travel for personal reasons. However, according to the FTR, the amount allowed for M&IE under these circumstances shall not exceed that which would have been allowed on uninterrupted travel. The Administrator's vouchers did not contain the travel dates and times applicable for the uninterrupted travel, known as "constructive travel," that are required by the FTR, making it impossible to correctly determine reimbursement amounts for M&IE.

**Office of the Comptroller's
Reviews of the
Administrator's Travel
Vouchers Did Not Disclose
Many Deficiencies**

On two occasions, the Administrator asked SBA's Office of the Comptroller to review her travel vouchers for conformity with federal travel regulations. These reviews, which covered travel dating from the time the Administrator was sworn into office through July 20, 1990, disclosed a total of \$184 in excess reimbursements, which the Administrator repaid. However, the reviews did not disclose instances when authorizations and/or justifications for exceeding the FTR allowances were missing or inadequate. In addition, the reviews did not disclose the occasions when the Administrator's travel vouchers did not contain sufficient information on travel dates and times to determine if the amounts claimed for M&IE were proper.

According to the Comptroller, whose office is responsible for approving reimbursements of travel expenses, the SBA officials performing these reviews did not take exception to most of the deficiencies we noted because they believed that the expenses involved were justified. He agreed that the documentation was not sufficient. Without documentation, a determination cannot be made as to whether the travel expenses incurred are justified or allowable.

Appendix I of this report contains detailed information on the deficiencies we found during our review of the Administrator's travel records.

Costs of Law Courses and Some Related Travel Expenses Were Paid Without Proper Authorization

The Administrator attended six CLE courses—in Wisconsin and Minnesota—that SBA paid for without the required approval from OPM. The tuition for the courses was \$700. SBA later requested, and was granted, postapproval of all six courses by OPM. We disagree with OPM's decision because we believe that the training courses did not meet the requirements for training provided to presidential appointees.

The Government Employees Training Act (5 U.S.C. 4101-4119), which is the basic statute authorizing employee training throughout the civilian sector of the federal government, and the Federal Personnel Manual (FPM) exclude presidential appointees, such as the SBA Administrator, from training, except when it is in the public interest. In describing the conditions under which presidential appointees may be provided training, part 1-11 b(3)(b) of the manual states that "it may be in the public interest to train presidential appointees in skills and knowledge which they had no opportunity to acquire before their appointments, such as training in the unique rules, practices and procedures of the Government. . . ." Further, all training provided to presidential appointees must be approved by OPM.

Prior to taking the CLE courses, the Administrator asked SBA's General Counsel if it would be proper for SBA to pay for CLE courses. The General Counsel advised her that the agency could pay for courses relevant to small business, but did not inform her that OPM must approve training provided to presidential appointees. Further, SBA's Personnel Director did not request OPM's approval before approving the Administrator's training courses.

According to SBA's Deputy General Counsel, SBA officials were not aware of the provisions in the law and the FPM that require OPM's approval of training for presidential appointees until we brought this matter to their attention. SBA's Office of Personnel then submitted a request for postapproval of these courses to OPM, which OPM granted on April 22, 1991.

OPM officials said that on the basis of the information provided to them, they concluded that all six CLE courses were acceptable. These officials said that they do not believe that presidential appointees should be held to a stricter standard for approving government-paid training than

other governmental employees. Further, the officials stated, agency heads and other presidential appointees have a duty to keep abreast of issues and technologies in their field and all of the CLE courses the Administrator took helped fulfill that duty.

We do not believe this decision is correct because none of the courses appear to meet the requirements of the FPM, which places a general prohibition on providing presidential appointees (other than U.S. Marshals and U.S. Attorneys) training and only allows for the “occasional” necessity of training presidential appointees in skills directly related to their positions. SBA stated that all the training courses were “related to the rules, practices, and procedures and issues of government or to the small business community and issues of concern to the Small Business Administration.” However, the materials SBA provided to us and to OPM do not show that the courses examined rules, practices, and procedures unique to the federal government, nor do they provide a strong link between course content and the specialized skills required by a presidential appointee, as required by the FPM. The courses were designed to provide lawyers with information that they needed to serve private clients, with an emphasis on state law.

We also believe approval should not have been granted because the FPM regulations also state that (1) training should not be provided to presidential appointees if they had an opportunity to take similar courses before being appointed and (2) an agency is required to use government facilities for training unless the training is not reasonably available within the government. We believe that the Administrator could have taken the courses she took, or similar courses, before her appointment. Also, because the Justice Department frequently offers courses on legal subjects, such as tort reform, at least some of the perceived training needs of the Administrator could possibly have been met more efficiently and effectively by government courses. But SBA did not perform a thorough search for alternatives to taking the CLE courses in Wisconsin and Minnesota. According to SBA’s Personnel Director, the agency’s training office staff did not review listings of government-provided courses each time the Administrator submitted a request for training, though the staff were generally familiar with the government courses available through OPM and the Department of Justice.

Further, the information SBA provided OPM—on which OPM’s approval of the courses was based—was incomplete. SBA did not provide information on the indirect costs the agency incurred for three of the courses, though such information is requested on the official training request

form. The indirect costs involved included airfare to the location of one course and M&IE for the periods of time spent attending three of the courses. OPM officials said the missing information was relevant in OPM's approval process and could have affected the decisions to approve those three courses. According to SBA's Personnel Director, the agency did not provide the information on indirect costs because the instructions for preparing the training request form did not indicate that this information was critical and the dollar amounts were considered insignificant. Furthermore, no indirect costs were anticipated when the courses were originally approved.

Appendix II of this report contains detailed information on the approval of, and payment for, CLE courses attended by the Administrator.

Majority of Administrator's Trips Went Through Wisconsin and/or Minnesota

The Administrator's travel records show that 23 of the 33 trips the government paid for included stops in Wisconsin and/or Minnesota. Of these 23 trips, 19 included at least a part of a weekend in Wisconsin and/or Minnesota. Of these 19 trips,

- 11 began and ended in Washington, D.C., and included stops other than in Wisconsin and/or Minnesota and
- 8 began and ended in Washington, D.C., and did not include stops outside of these two states.

The remaining 4 of these 23 trips originated at the Administrator's residence in Wisconsin on Monday mornings. As agreed with the requesters, our review only determined the number of trips the Administrator made to the Wisconsin/Minnesota area and did not attempt to examine the need for and appropriateness of the trips.

Appendix III of this report contains information on the itineraries of the trips for which the Administrator submitted a travel voucher.

Conclusions

The SBA Administrator's travel records did not comply with a number of requirements set forth by the FTR and SBA. While the Administrator did request SBA's Office of the Comptroller to review her travel vouchers, in our opinion, the Office of the Comptroller did not give her proper advice. The Office of the Comptroller's reviews of the Administrator's travel records did not disclose many of the deficiencies we found and, as a result, SBA either paid for or reimbursed the Administrator for travel expenses that it should not have. Because some of the Administrator's

travel records contained insufficient information, we were unable to quantify the total amounts by which payments and/or reimbursements for lodging and M&IE exceeded the amounts authorized by the FTR and SBA's SOP for employee travel.

SBA did not have the statutory authority to approve the CLE courses attended by the Administrator. Though the Administrator requested SBA's General Counsel to advise her on whether the agency could pay for the CLE courses, the General Counsel gave her improper advice. Further, we disagree with OPM's postapproval of the courses because, in our opinion, the courses did not meet the FPM's stringent requirements for training provided presidential appointees.

Recommendations

We recommend that SBA's current Administrator direct the Comptroller to reexamine all of the former Administrator's travel records and calculate the difference between the amounts SBA paid and/or reimbursed and the amounts entitled under the FTR or, where more stringent, SBA's travel procedures. The Comptroller's review should include determinations as to (1) whether travel expenses paid in excess of the FTR allowance can be properly authorized and justified, (2) the amounts of SBA's payments and reimbursements for travel expenses that cannot be authorized and justified, and (3) the extent to which calculating constructive travel changes the amounts entitled for M&IE. We recommend that SBA seek reimbursement from the former Administrator for any improper payments the agency made.

To determine the accuracy and appropriateness of SBA's payments for the Administrator's travel, we obtained and examined copies of (1) applicable laws, regulations, and agency procedures; (2) all of the Administrator's travel vouchers for travel done between the time she assumed the position of Administrator until December 31, 1990; and (3) purchase orders used to pay for the Administrator's subsistence expenses while on travel. We also interviewed officials in SBA's Office of the Comptroller and two of SBA's regional offices that arranged accommodations for the Administrator.

To determine the propriety of SBA's paying for costs associated with the CLE courses attended by the Administrator, we obtained and reviewed copies of (1) all applicable laws, regulations, and procedures and (2) documents used to request SBA's approval of and payment for the training courses and to request OPM's approval of the courses. We also

interviewed officials in SBA's Office of Personnel and Office of General Counsel. In addition, we considered the legality of (1) SBA's reimbursing the Administrator for actual expenses in excess of 150 percent of the amount prescribed in the FTR and (2) SBA's paying for tuition and travel costs associated with the law courses the Administrator attended.

To determine the number of government-paid trips the Administrator took to the vicinity of her home in Somerset, Wisconsin, we obtained and examined all of the Administrator's travel vouchers for travel done from the time she assumed the position of Administrator until December 31, 1990.

We discussed the facts contained in this report with SBA officials. Their comments and suggested revisions have been incorporated where appropriate. However, as agreed with your offices, we did not obtain formal agency comments or comments from SBA's former Administrator on this report. We also discussed the facts contained in the section on CLE courses with OPM officials. We conducted our review between September 1990 and March 1991 in accordance with generally accepted government auditing standards.

As arranged with your offices, unless you publicly announce its contents earlier, we plan no further distribution of this report until 7 days after the date of this letter. At that time, we will provide copies of the report to the Administrator, SBA, and the Director, Office of Management and Budget. We will also make copies available to others upon request.

This report was prepared under the direction of John M. Ols, Jr., Director, Housing and Community Development Issues, who may be reached on (202) 275-5525. Major contributors to this report are listed in appendix IV.



J. Dexter Peach
Assistant Comptroller General

Contents

Letter		1
<hr/>		
Appendix I		14
Administrator's	Federal Regulations and Agency Procedures Govern	14
Travel Expenses	Travel by Employees	
Sometimes Exceeded	Payments for Lodging Expenses Sometimes Exceeded	15
Amounts Authorized	FTR Rates Without Authorization and/or Adequate	
and/or Justified	Justification	
	SBA Improperly Authorized and Paid Subsistence Claims	18
	That Exceeded the FTR Allowances by Small	
	Amounts	
	SBA Paid Actual Subsistence Expenses for Travel Outside	19
	the Continental United States That Were Either Not	
	Authorized or Not Adequately Justified	
	Subsistence Payments Sometimes Exceeded FTR Limit for	20
	Actual-Expense Travel	
	Lodging Payments Sometimes Exceeded SBA's Limit for	20
	Actual-Expense Lodging	
	Claims for M&IE Expenses Were Not Properly Supported	21
	SBA Comptroller's Reviews Were Inadequate	23
<hr/>		
Appendix II		24
Costs of Law Courses		
and Some Related		
Travel Expenses Were		
Paid Without Proper		
Authorization		
<hr/>		
Appendix III		28
Itineraries of the		
Administrator's Trips		
for Which Travel		
Vouchers Were		
Submitted		

Appendix IV Major Contributors to This Report	30
---	----

Tables		
	Table I.1: Lodging Payments That Exceeded the Prescribed FTR Rate	16
	Table I.2: Trips for Which Subsistence Expenses Exceeded the Federal Limit	20
	Table I.3: Trips for Which Lodging Expenses Exceeded SBA's Limit	21
	Table II.1: Continuing Legal Education Courses Paid for by SBA	26

Abbreviations

CLE	continuing legal education
FPM	Federal Personnel Manual
FTR	Federal Travel Regulation
GAO	General Accounting Office
M&IE	meals and incidental expenses
OPM	Office of Personnel Management
SBA	Small Business Administration
SOP	Standard Operating Procedure

Administrator's Travel Expenses Sometimes Exceeded Amounts Authorized And/ Or Justified

The Administrator's travel records indicate that for the period April 21, 1989, through December 31, 1990, the Administrator submitted travel vouchers for 33 trips that included 35 nights of government-paid lodging. Our analysis of the Administrator's travel records showed the following:

- For 24 nights, the Small Business Administration (SBA) paid lodging expenses that exceeded the per diem lodging rates prescribed by the Federal Travel Regulation (FTR). For 22 of these 24 nights, the Administrator's travel records either did not include an authorization for exceeding the FTR allowance (13 nights) or did not adequately justify the need to exceed the FTR allowance (9 nights). For 2 nights, lodging expenses above the FTR allowance were both properly authorized and justified.
- For 4 days, SBA paid for subsistence expenses that exceeded the FTR allowance by less than \$10, even though the FTR states that actual expenses shall not be authorized or paid if total subsistence expenses exceed the FTR allowance by only a small amount.
- For 4 of the 5 days the Administrator spent outside the continental United States, SBA paid for subsistence costs that exceeded the FTR allowance, even though the travel vouchers did not include either an authorization for exceeding the allowance or an adequate justification for exceeding the allowance.
- For 7 days, the total amount of subsistence expenses (lodging plus meals and incidental expenses [M&IE]) paid by SBA exceeded the FTR limitation for actual expense travel. For 4 additional nights, the SBA's payments for lodging exceeded the agency's own limits for lodging costs reimbursements.
- Twenty-three of the 33 vouchers contained insufficient data to determine the proper reimbursement for M&IE.
- In their reviews of the Administrator's travel vouchers, SBA officials did not detect many of the deficiencies discussed in this report.

Federal Regulations and Agency Procedures Govern Travel by Employees

The general rules that govern the official travel of government agencies' civilian employees are set forth in the FTR (41 CFR part 301). The FTR also prescribes the maximum per diem rate (a specific dollar amount) that agencies may reimburse employees on official business travel, unless a higher rate is specifically authorized. Currently, for all locations included in the Administrator's travel records, there are two parts to the per diem rate, one part for lodging and one for M&IE. Prior to December 1990, for locations outside the continental United States, the

**Appendix I
Administrator's Travel Expenses Sometimes
Exceeded Amounts Authorized And/
Or Justified**

rate was not divided into two parts: One figure covered all subsistence expenses (lodging expenses plus M&IE).

A per diem payment is defined as a locality-based maximum daily limit for the reimbursement of lodging expenses and M&IE. Lodging expenses include expenses for overnight sleeping facilities and personal use of the room during the daytime, but exclude expenses for accommodations on common carriers such as airplanes, buses, and trains. Expenses for meals include expenses for breakfast, lunch, and dinner, including taxes and service charges, but exclude expenses for alcoholic beverages and entertainment. Incidental expenses include fees and tips to waiters, waitresses, baggage carriers, bellhops, and hotel maids and the cost of laundering and pressing clothing.

The FTR allows agencies to authorize the reimbursement of an employee's actual expenses when the applicable per diem rate is inadequate because of special or unusual circumstances. However, the FTR (section 301-8.3(a)(1)) states that, within the continental United States, the maximum daily "actual-expense rate" shall not exceed 150 percent of the applicable maximum per diem rate. In addition, SBA's Standard Operating Procedure (SOP) for employee travel (SOP 20 11 3) limits the amount that an employee can be reimbursed for the actual expense of lodging to 150 percent of the lodging portion of the FTR per diem rate, when the employee is being reimbursed at the M&IE rate prescribed by the FTR.

**Payments for Lodging
Expenses Sometimes
Exceeded FTR Rates
Without Authorization
and/or Adequate
Justification**

Of the 35 nights' lodging that the government paid for, 24 were for amounts that exceeded the maximum lodging rates prescribed by the FTR. The amounts by which the claims exceeded the FTR rates ranged from \$1 (1 percent over the FTR rate) to \$145 (264 percent over the FTR rate). Table I.1 provides details on the 24 nights' lodging for which payments exceeded the prescribed FTR rate.

**Appendix I
Administrator's Travel Expenses Sometimes
Exceeded Amounts Authorized And/
Or Justified**

Table I.1: Lodging Payments That Exceeded the Prescribed FTR Rate

Date	City and state	Lodging amounts		
		FTR rate	Claimed	Paid
5/18/89	LaCrosse, Wis.	\$48	^a	\$64
6/8/89	Niagara Falls, N.Y.	57	^a	95
6/9/89	Niagara Falls, N.Y.	57	^a	95 ^b
6/15/89	Milwaukee, Wis.	55	^a	200
6/27/89	Kansas City, Mo.	60 ^c	^a	165
8/16/89	Atlanta, Ga.	72	^a	73
9/20/89	Seattle, Wash.	60	^a	67
9/21/89	Portland, Ore.	50	^a	54
9/25/89	Hilton Head, S.C.	86 ^d	^e	133
9/26/89	Hilton Head, S.C.	86	^e	133
10/5/89	New York, N.Y.	107	^a	121
10/23/89	San Francisco, Calif.	78	\$112	112
10/24/89	Miami, Fla.	55	^a	132
10/31/89	Phoenix, Ariz.	52	72	72
11/1/89	New Orleans, La.	52 ^d	133	95
11/30/89	Bradlee, Conn.	52 ^d	68	68
12/7/89	Milwaukee, Wis.	55 ^d	89	83
2/8/90	New York, N.Y.	113 ^d	124	124
3/26/90	Seattle, Wash.	65 ^d	97	97
3/27/90	Seattle, Wash.	65 ^d	97	97
4/24/90	Milwaukee, Wis.	55 ^d	60	60
6/7/90	Milwaukee, Wis.	55 ^d	122	122
6/8/90	Milwaukee, Wis.	55 ^d	122	122
6/9/90	Milwaukee, Wis.	55 ^d	122	122

^aOn the Administrator's travel voucher, lodging was not claimed because SBA paid for it with a purchase order.

^bThe Administrator did not spend the night in Niagara Falls. She returned to Washington, D.C., in the afternoon.

^cPurchase order included an authorization for actual-expense lodging.

^dTravel voucher included an authorization for actual-expense lodging.

^eOn the Administrator's travel voucher, lodging was not claimed because it was initially paid for by a private association, which SBA later reimbursed.

Some Travel Vouchers Did Not Include Authorization for Claiming Actual Expenses

For 13 nights' lodging, the Administrator's travel vouchers did not include an authorization for exceeding the FTR allowance. The FTR (section 301-8.4) and SBA's travel SOP (20 3D.46) state that, normally, travel for which actual expenses are to be reimbursed should be authorized in advance. However, if travel for which expenses exceed the FTR allowance occurs without prior written authorization for claiming actual

**Appendix I
Administrator's Travel Expenses Sometimes
Exceeded Amounts Authorized And/
Or Justified**

expenses, which was the case with many of the Administrator's trips, approval may be obtained after the travel is completed. In either case, the authorization must be included with the traveler's claim for reimbursement.

For 11 of the 13 nights' lodging for which the Administrator's travel documents did not contain an authorization for claiming actual expenses, she did not have to request reimbursement. SBA purchased 10 nights' lodging with purchase orders, and the agency reimbursed a private association for 1 night's lodging. Of the nine purchase orders used, only one (for 1 night's lodging in Kansas City) indicated that actual-expense travel was authorized, but the Administrator's travel claim did not include a copy of that purchase order.

For the other 2 nights' lodging that were paid for without an actual-expense authorization, the Administrator claimed reimbursement for the lodging costs. For both nights, the lodging costs exceeded the FTR allowance, but the travel voucher did not include a statement authorizing actual-expense travel.

**Actual-Expense Lodging
Not Properly Justified**

For 9 of the 11 nights' lodging for which an authorization for actual-expense travel appeared on the Administrator's travel voucher, the need for exceeding the FTR lodging allowance was not justified in accordance with the requirements of the FTR or SBA. The authorization and justification for the other 2 nights' lodging, in Seattle, Washington, on March 26 and 27, 1990, fully complied with the requirements of the FTR and SBA for authorizing claiming actual expenses. In this instance, the travel claim included both a statement that actual-expense travel was authorized and an adequate justification for the need to exceed the FTR allowance. Specifically, the justification stated that several hotels were contacted but because of a conference taking place in the city, there were no hotel rooms available within the FTR allowance.

The FTR (section 301-8.2) states that (1) travel on an actual-expense basis may be authorized when the FTR allowance is insufficient for a particular travel assignment because the actual and necessary expenses are unusually high because of special duties or because subsistence costs have escalated temporarily during special events and (2) since lodging costs constitute a major portion of the subsistence expenses, actual-expense travel may also be authorized when, because of special or unusual circumstances, the lodging costs absorb all or nearly all of the subsistence allowance. The FTR (section 301-8.5) states that an appropriate

**Appendix I
Administrator's Travel Expenses Sometimes
Exceeded Amounts Authorized And/
Or Justified**

review of the justification for actual-expense travel shall be made. Therefore, to properly justify the authorization of actual expense travel, the travel claim needs to include documentation that demonstrates the existence of one of the criteria stated above.

For 6 of the 9 nights' lodging for which claiming actual expenses was not adequately justified, the Administrator's travel vouchers did not provide sufficient information to meet the criteria of the FTR and SBA for authorizing and justifying actual-expense travel:

- For 2 nights' lodging, the authorization stated only that claiming actual expenses was authorized and did not provide a reason why the FTR allowance was not adequate.
- For 4 nights' lodging, the authorization either stated that no rooms were available that did not exceed the FTR allowance or that no other lodging was available. However, these authorizations did not refer to one of the FTR's allowable exception criteria (e.g., that rooms were unavailable within the normal lodging allowance because of a special event in town).

For the other 3 nights' lodging for which the need to exceed the FTR allowance was not adequately justified, the justification stated that an upgraded room was needed to conduct meetings and conferences. However, SBA's travel SOP (20 11 3C.57(a)) requires employees to utilize government facilities for the transaction of official business whenever possible, and the authorization did not state why government facilities (for instance, SBA's district office in the city involved, Milwaukee) could not be used to conduct these meetings.

**SBA Improperly
Authorized and Paid
Subsistence Claims
That Exceeded the
FTR Allowances by
Small Amounts**

For 4 days, the Administrator's total subsistence expenses exceeded the FTR allowance by less than \$10 dollars (\$7, \$5, \$4, and \$1). Section 301-8.2 of the FTR states that actual and necessary subsistence expenses shall not be authorized or paid when they exceed the FTR allowance by only a small amount. In these 4 instances, SBA did not comply with this FTR restriction.

**SBA Paid Actual
Subsistence Expenses
for Travel Outside the
Continental United
States That Were
Either Not Authorized
or Not Adequately
Justified**

The Administrator also made two trips outside the continental United States during the period covered by our review—one to Europe and one to Puerto Rico and the U.S. Virgin Islands. For these two trips, the Administrator claimed actual expenses, in lieu of the set per diem allowance, for a total of 4 days. Actual expenses were not authorized for 2 days, and for the other 2 days, no reasons were provided as to why the per diem allowance was not sufficient. The per diem rates for non-continental U.S. locations in effect at the time these trips were made were flat rates that covered all subsistence costs—the subsistence allowance was not broken down between lodging and M&IE, as it was for continental U.S. locations.

On the European trip, the Administrator spent 2 nights in Warsaw, Poland, and 2 nights in Budapest, Hungary. In Warsaw, she was authorized to claim and did claim actual expenses for 2 days. For each day, she claimed and was reimbursed \$176 (\$155 for lodging and \$21 for meals), whereas the prescribed rate was \$130. The authorization on the travel voucher stated only that actual expenses for subsistence were authorized. There was no explanation of why. On the day the Administrator arrived in Budapest, Hungary, she claimed the prescribed per diem rate. However, the following day, though actual expenses were not authorized, she claimed and was reimbursed \$157 (\$132 for lodging and \$25 for meals), whereas the prescribed per diem rate was only \$124.

On the trip to Puerto Rico and the U.S. Virgin Islands, the Administrator spent the night of October 24, 1989, in Miami, Florida. The next morning, she departed Miami at 7:30 a.m. and arrived in San Juan, Puerto Rico, at 9:55 a.m. After spending most of the day visiting disaster sites in Puerto Rico, she flew to St. Thomas, where she spent the night and the next morning. For October 25, the Administrator claimed \$66.50 for M&IE, and her lodging, acquired with a purchase order, cost \$118.26. Therefore, subsistence costs for the day totaled \$184.76, which exceeded the prescribed per diem rates for both Puerto Rico and the Virgin Islands (\$133 and \$144, respectively). The travel records contained no authorization for actual-expense travel. Further, the records did not indicate the hours of the day the Administrator (1) left Puerto Rico and arrived in St. Thomas or (2) departed St. Thomas and arrived back in Puerto Rico. Therefore, we were unable to determine whether the amount claimed for M&IE was proper.

**Appendix I
 Administrator's Travel Expenses Sometimes
 Exceeded Amounts Authorized And/
 Or Justified**

**Subsistence Payments
 Sometimes Exceeded
 FTR Limit for Actual-
 Expense Travel**

According to SBA's official records, for 7 days (on 5 trips) the Administrator's subsistence expenses exceeded 150 percent of the maximum per diem rate prescribed in the FTR. This is prohibited by the FTR (section 301-8.3(a)(1)). In all instances, the 150 percent limit was exceeded because of higher than allowed lodging costs. On two other occasions, the Administrator claimed reimbursement for amounts in excess of 150 percent of the per diem amount. However, in processing these claims, the examiner of the vouchers, in SBA's Fiscal Examination Branch, adjusted the amounts to be reimbursed to 150 percent of the prescribed FTR rate. Table I.2 lists the occasions when the FTR limit for the per diem amount was exceeded.

Table I.2: Trips for Which Subsistence Expenses Exceeded the Federal Limit

Date	City and state	Amount paid	FTR limit	Difference
6/8/89	Niagara Falls, N.Y.	\$108	\$105	\$3
6/15/89	Milwaukee, Wis.	207	93	114
6/27/89	Kansas City, Mo.	191	129	62
10/24/89	Miami, Fla.	166	134	32
6/7/90	Milwaukee, Wis.	142	113	29
6/8/90	Milwaukee, Wis.	148	122	26
6/9/90	Milwaukee, Wis.	148	122	26
Total		\$1,110	\$818	\$292

**Lodging Payments
 Sometimes Exceeded
 SBA's Limit for
 Actual-Expense
 Lodging**

In four instances, the Administrator's lodging costs exceeded the FTR lodging rate by more than 150 percent, but the total subsistence claim did not exceed the FTR allowance by 150 percent. This is not a violation of the FTR, but it is a violation of SBA's own travel procedures.

SBA's travel SOP (paragraph 45.a) states that, when actual-expense travel is authorized, SBA can limit a traveler's M&IE allowance to 100 percent of the FTR rate for the applicable travel location, while authorizing an amount not to exceed 150 percent of the FTR allowance for lodging costs. Table I.3 lists the trips for which the Administrator's lodging costs exceeded 150 percent of the FTR allowance and the Administrator claimed M&IE expenses at the M&IE rate prescribed in the FTR.

**Appendix I
 Administrator's Travel Expenses Sometimes
 Exceeded Amounts Authorized And/
 Or Justified**

Table I.3: Trips for Which Lodging Expenses Exceeded SBA's Limit

Date	City and state	Amount paid	SBA's limit	Difference
6/9/89	Niagara Falls, N.Y.	\$95	\$86	\$9
9/25/89	Hilton Head, S.C.	133	129	4
9/26/89	Hilton Head, S.C.	133	129	4
11/1/89	New Orleans, La.	95	78	17
Total		\$456	\$422	\$34

Claims for M&IE Expenses Were Not Properly Supported

Twenty-three of the Administrator's 33 travel vouchers did not contain sufficient information to determine whether the amounts claimed for M&IE were correct. Sixteen, over two-thirds, of these deficient vouchers failed to show constructive travel, that is, the vouchers failed to compare (1) actual travel when the Administrator extended her stay at temporary duty locations for personal reasons and (2) what the business travel would have been had it not been altered. The other vouchers either did not show departure and/or arrival times at duty locations or did not show when official duty began and/or ended. Such information is needed to determine the eligibility for M&IE and calculate the proper M&IE entitlement, as required by the FTR (section 301-11.5(a)).

Employees are allowed to interrupt official business travel for their personal convenience. However, the employee's travel voucher must show constructive travel. The FTR (section 301-7.11(c)) states that if there is an interruption of travel or deviation from the direct route resulting in excess travel time because of an employee's personal preference or convenience, the per diem amount allowed shall not exceed that which would have been allowed on uninterrupted travel by a direct or customarily traveled route. The FTR (section 301-11.5) further states that the travel voucher should include (1) the details of the expenses actually incurred and (2) the exact hours of departure from, and return to, duty. Further, the travel voucher must show constructive travel.

Of the 16 trips for which the voucher did not show constructive travel, there were 14 weekend stays in Wisconsin and/or Minnesota, where the Administrator performed official business only before the weekend or after the weekend, but not both. The travel vouchers for these trips contained claims for M&IE on both Friday and Monday, based on actual travel times. But the vouchers did not show the times when the Administrator would have traveled had she not stayed over the weekend for personal reasons. Thus, the SBA reviewing officials, and GAO, had no

**Appendix I
Administrator's Travel Expenses Sometimes
Exceeded Amounts Authorized And/
Or Justified**

basis for determining whether the amounts claimed for M&IE were correct.

Four travel vouchers did not show departure and/or arrival times, which are needed to determine the eligibility of M&IE and are required by the FTR (section 301-11.5(a)). In addition, five travel vouchers did not show the beginning and/or end of official government business. Of the 23 vouchers, 1 lacked both constructive travel and travel times, and 1 lacked both travel times and the times when official business began and ended.

The voucher lacking both constructive travel and travel times shows that on this trip, the Administrator arrived in Portland, Oregon, from Seattle, Washington, on Thursday, September 21, 1989, and that she departed Minneapolis the following Monday at 5:45 a.m., arriving at SBA headquarters in Washington, D.C., at 1:00 p.m. The Administrator claimed M&IE for a full day on both Thursday and Friday and half a day on Monday. The voucher did not show, however, when she left Portland, when she arrived in Minneapolis, or when she would have arrived in Washington, D.C., had she returned directly from Portland. Without such information, it is impossible to determine whether the amount claimed for M&IE is correct.

The following two examples illustrate instances when constructive travel was needed but not supplied on the voucher. In the first example, the Administrator flew from Washington, D.C., to Milwaukee on Thursday, May 11, 1989, leaving Washington, D.C., at 3:00 p.m. and arriving in Milwaukee at 5:00 p.m. After work on Friday, she left Milwaukee at 5:00 p.m. and arrived in Minneapolis at 6:13 p.m. The following Monday, she left her residence at 5:45 a.m., departed Minneapolis at 7:45 a.m., and arrived at SBA headquarters at noon. She claimed no lodging for this trip, but she did claim an amount for M&IE for half a day both Thursday and Monday and a full day for Friday. The voucher did not, however, show when she would have left Milwaukee and arrived in Washington, D.C., if she had not stayed over the weekend for personal reasons.

In a second instance, the Administrator departed Washington, D.C., the afternoon of July 13, 1990, and arrived in Minneapolis at 6:40 p.m. that evening. The next morning, on July 14, she departed Minneapolis at 9:00 a.m. and arrived in Denver, Colorado, at 10:00 a.m. According to the travel voucher, the Administrator took the remainder of July 14 and

**Appendix I
Administrator's Travel Expenses Sometimes
Exceeded Amounts Authorized And/
Or Justified**

the entire day on July 15 as "personal days" and was on official business on July 16 and 17. The Administrator claimed an amount for M&IE for half a day for July 13, another half a day for July 14, and a full day for both July 16 and 17. (The Administrator claimed no lodging costs for this trip, and she refunded to SBA the difference between what it cost to fly through Minneapolis versus what it would have cost to fly straight to Denver.) However, had the Administrator shown constructive travel (e.g., showing travel from Washington, D.C., to Denver on the afternoon of July 15), M&IE would not have exceeded the amount applicable for half a day for July 15 versus the amount for a full day, which was claimed (half a day on both July 13 and 14).

SBA Comptroller's Reviews Were Inadequate

Two reviews of the Administrator's vouchers by SBA failed to detect many of the deficiencies discussed in this report. The reviews—performed by employees in the Administrator's office, the Office of the Comptroller, in Washington, D.C., and in the Office of Financial Operations, Fiscal Examination Branch, Denver, Colorado—covered the period from the Administrator's taking office in April of 1989 through July 20, 1990. Although the two reviews noted \$184 in excess reimbursement, they failed to note:

- the 7 nights for which lodging costs caused total subsistence costs to exceed the FTR limit for actual expense travel;
- the additional 4 nights for which the Administrator's lodging expenses exceeded the maximum amount prescribed in SBA's travel SOP;
- the 13 nights for which the Administrator's travel claim contained no authorization for exceeding the FTR limits for lodging; and
- the 16 instances for which the Administrator extended her stay at a temporary duty location for personal convenience but did not show the dates and times she would have traveled had she not extended her stay, thus making proper reimbursement amounts impossible to determine.

We also noted that the check submitted by the Administrator in response to one of these reviews, in the amount of \$164, was dated March 30, 1990, but it was not deposited by SBA until March 13, 1991. SBA's Comptroller said he does not know why it took almost 1 year to deposit the check.

Costs of Law Courses and Some Related Travel Expenses Were Paid Without Proper Authorization

The former SBA Administrator attended six continuing legal education (CLE) courses in Minnesota and Wisconsin between July 21, 1989, and March 16, 1990. Prior to attending these courses, approvals were obtained from SBA's Personnel Office and Office of General Counsel. However, SBA did not obtain Office of Personnel Management (OPM) approval of the courses as required by federal law. SBA later requested, and received, postapproval for the courses from OPM. We believe that none of the courses met the Federal Personnel Manual (FPM) standards for training provided to presidential appointees. SBA paid \$700 in tuition costs for these courses and reimbursed the Administrator for certain travel costs occasioned by three of the courses.

The Government Employees Training Act (5 U.S.C. 4101-4119) is the basic statute authorizing employee training throughout the civilian sector of the federal government. Section 4109 states that agencies may pay for training courses that qualify as appropriate. However, presidential appointees come under more restrictive training requirements than do government employees generally. For example, under section 4102(a)(2)(B) of the act and subchapter 1-11b(3)(b) of the FPM, presidential appointees, such as the SBA Administrator, are excluded from the act's coverage except when the training is in the public interest. Even then, specific approval is required from OPM. The process used to obtain OPM's approval for payment of training for a presidential appointee is established in subchapter 1-11b(4) of the FPM.

All six CLE courses were approved by SBA's Director of Personnel, and SBA's General Counsel advised the Administrator that the agency could pay for such courses if they qualified as appropriate training under section 4101(4) of the Government Employees Training Act. However, the General Counsel did not consider the section of the act that excludes presidential appointees from coverage unless the training is approved by OPM. SBA officials told us they were not aware of the different training requirements for presidential appointees. SBA did not submit a request for approval to OPM until we informed SBA of the training requirements.

In response to SBA's request, OPM granted postapproval for all six CLE courses the Administrator attended. OPM officials said that, on the basis of the information provided to them, they concluded that all six CLE courses were acceptable. These officials said that they do not believe that presidential appointees should be held to a stricter training approval standard than other governmental employees. Further, the officials pointed out, agency heads and other presidential appointees

**Appendix II
Costs of Law Courses and Some Related
Travel Expenses Were Paid Without
Proper Authorization**

have a duty to keep abreast of issues and technologies in their field, and all of the CLE courses the Administrator took helped fulfill that duty.

We disagree with OPM's approval of the CLE courses because none of the courses appear to meet the FTR requirements. Though SBA stated that all of the training courses were "related to the rules, practices, and procedures and issues of government or to the small business community and issues of concern to the Small Business Administration," the materials SBA provided to us and OPM do not show that the courses examined rules, practices, and procedures unique to the federal government. In addition, the materials do not provide a strong link between course content and the specialized skills required by a presidential appointee, as required by the FPM.

Further, we believe approval should not have been granted because the FPM regulations also state that (1) training should not be provided to presidential appointees if they had an opportunity to take similar courses before being appointed and (2) an agency is required to use government facilities for training unless the training is not reasonably available within the government. We believe that the Administrator could have taken the courses she took, or similar courses, before her appointment. Also, since the Justice Department frequently offers courses on legal subjects, such as tort reform, at least some of the perceived training needs of the Administrator apparently could have been met more efficiently and effectively by government courses. In addition, SBA did not perform a thorough search for alternatives to taking the CLE courses in Wisconsin and Minnesota.

SBA did not provide OPM with information on the indirect costs (i.e., airfare and M&IE) SBA incurred for three of the courses. OPM officials said the missing information would have been relevant in OPM's approval process and could have affected the decisions to approve those three courses. SBA's Personnel Director said that the agency did not provide information on indirect costs (asked for on the official training request/approval form submitted to OPM) because the instructions for preparing the training request/approval form did not indicate that this information was critical and the dollar amounts were considered insignificant. Also, no indirect costs were anticipated when the courses were originally approved. The Personnel Director also said that SBA's training office employees did not review the listings of government-provided training courses each time the Administrator submitted a request for training, though the employees were familiar with the courses listed in OPM's Guide to Training and Development Services and the Department

**Appendix II
Costs of Law Courses and Some Related
Travel Expenses Were Paid Without
Proper Authorization**

of Justice's course guide. The SBA Administrator is an attorney and member of the Wisconsin State Bar. To retain membership in the Wisconsin Bar, attorneys are required to take a minimum of 30 hours of approved CLE courses every 2 calendar years. In addition, the Wisconsin Bar required all who were active members on January 1, 1988, to complete an approved CLE course on its new rules of professional conduct no later than December 31, 1989. The six courses the Administrator attended from July 21, 1989, through March 16, 1990, satisfied all of the Wisconsin Bar's requirements. Three of the courses were held in Minneapolis, Minnesota, one in Bloomington, Minnesota, and two in Madison, Wisconsin. It should be noted that Wisconsin lawyers may receive credit for CLE courses in states other than Wisconsin, as long as the courses are approved by the Wisconsin State Bar. Table II.1 provides information on each of the CLE courses attended.

**Table II.1: Continuing Legal Education
Courses Paid for by SBA**

Date	Subject	CLE hours	Cost of tuition
7/21/89	Self-Insurance: The Health Care Alternative	6.00	\$155
9/15/89	12th Annual Torts Program	6.50	95
10/27/89	No-Fault Claims and Arbitration Hearings	5.75	120
11/13/89	Eminent Domain	6.00	55
12/19/89	Wisconsin's New Rules of Professional Conduct	3.50	50
3/16/90	Environmental Law in the 1990s	6.00	125
Total		33.75	\$700

In addition to paying the tuition for the six CLE courses, SBA also paid transportation expenses and M&IE occasioned by one of the courses and M&IE only for time spent attending two other courses. For the course on Wisconsin's New Rules of Professional Conduct, BA paid for both transportation expenses and M&IE. The Administrator left Minneapolis at 7:55 a.m. on December 18, 1989, spent the day in Dallas, Texas, on business, departed Dallas at 4 p.m. and arrived in Minneapolis at 6:15 p.m. The following day, she attended the CLE course in the morning, departed Minneapolis at 11:40 a.m., and arrived in Washington, D.C., at 2:54 p.m. The Administrator claimed no lodging costs but did claim an amount for M&IE for three-quarters of a day for both December 18 and 19. If she had not taken the CLE course, she could have returned to Washington, D.C., on December 18, and thus not received M&IE for December 19. SBA also paid for the Administrator's airfare from Minneapolis, to Dallas, to Minneapolis, to Washington D.C., because the trip was \$11 cheaper than it would have been had it started in Washington, D.C. However, the fare

**Appendix II
Costs of Law Courses and Some Related
Travel Expenses Were Paid Without
Proper Authorization**

would have been \$102 less if the Administrator had returned directly to Washington, D.C., from Dallas.

The Administrator also claimed an amount for and received reimbursement for M&IE resulting from time spent attending the Annual Torts Program and Eminent Domain courses. She did not claim any sum for M&IE for the time spent attending the three remaining CLE classes, but SBA's Personnel Director said that she could have claimed reimbursement since the time was spent attending SBA-approved courses.

Itineraries of the Administrator's Trips for Which Travel Vouchers Were Submitted

Date	Itinerary
5/4/89-5/7/89	Washington, D.C.—Minneapolis, Minn.—Washington, D.C.
5/11/89-5/15/89	Washington, D.C.—Milwaukee, Wis.—Minneapolis, Minn.—Washington, D.C.
5/17/89-5/22/89	Washington, D.C.—Milwaukee, Wis.—Madison, Wis.—LaCrosse, Wis.—Minneapolis, Minn.—Washington, D.C.
6/8/89-6/9/89	Washington, D.C.—Buffalo, N.Y.—Washington, D.C.
6/15/89-6/22/89	Washington, D.C.—Milwaukee, Wis.—New York, N.Y.—Washington, D.C.
6/23/89-6/28/89	Washington, D.C.—Minneapolis, Minn.—Kansas City, Mo.—Washington, D.C.
6/30/89-7/10/89	Washington, D.C.—Minneapolis, Minn.—San Francisco, Calif.—Washington, D.C.
7/20/89-7/25/89	Washington, D.C.—Minneapolis, Minn.—Washington, D.C.
8/9/89-8/14/89	Washington, D.C.—Omaha, Neb.—Minneapolis, Minn.—Washington, D.C.
8/16/89-8/17/89	Washington, D.C.—Atlanta, Ga.—Washington, D.C.
9/14/89-9/18/89	Washington, D.C.—Minneapolis, Minn.—Washington, D.C.
9/20/89-9/25/89	Washington, D.C.—Minneapolis, Minn.—Seattle, Wash.—Portland, Ore.—Minneapolis, Minn.—Washington, D.C.
9/25/89-9/27/89	Washington, D.C.—Atlanta, Ga.—Hilton Head, S.C.—Washington, D.C.
10/5/89-10/6/89	Washington, D.C.—New York, N.Y.
10/12/89-10/16/89	Washington, D.C.—Milwaukee, Wis.—Minneapolis, Minn.—Washington, D.C.
10/23/89-10/26/89	Minn., Wis.—San Francisco, Calif.—Miami, Fla.—San Juan, P.R.—St. Thomas, V.I.—Minneapolis, Minn.
10/31/89-11/6/89	Washington, D.C.—Phoenix, Ariz.—New Orleans, La.—Minneapolis, Minn.
11/30/89-12/1/89	Washington, D.C.—Hartford, Conn.—Washington, D.C.
12/1/89-12/5/89	Washington, D.C.—Minneapolis, Minn.—Washington, D.C.
12/7/89-12/11/89	Washington, D.C.—Milwaukee, Wis.—Minneapolis, Minn.—Washington, D.C.
12/18/89-12/19/89	Minneapolis, Minn.—Dallas, Tex.—Minneapolis, Minn.—Washington, D.C.
2/8/90-2/9/90	Washington, D.C.—New York, N.Y.—Washington, D.C.
2/22/90-2/26/90	Washington, D.C.—Minneapolis, Minn.—Washington, D.C.
3/23/90-3/28/90	Minneapolis, Minn.—Seattle, Wash.—Washington, D.C.
4/24/90-5/7/90	Washington, D.C.—Milwaukee, Wis.—Minneapolis, Minn.—Warsaw, Poland—Budapest, Hungary—Chicago, Ill.—Minneapolis, Minn.—Washington, D.C.
6/4/90-6/5/90	Minneapolis, Minn.—Little Rock, Ark.—Kansas City, Mo.—Washington, D.C.
6/7/90-6/12/90	Washington, D.C.—Milwaukee, Wis.—Indianapolis, Ind.—Milwaukee, Wis.—Washington, D.C.
7/9/90-7/11/90	Minneapolis, Minn.—Los Angeles, Calif.—Washington, D.C.

(continued)

**Appendix III
Itineraries of the Administrator's Trips for
Which Travel Vouchers Were Submitted**

Date	Itinerary
7/13/90-7/20/90	Washington, D.C.—Minneapolis, Minn.—Denver, Colo.— Minneapolis, Minn.—Green Bay, Wis.—Washington, D.C.
7/31/90-8/1/90	Washington, D.C.—Houston, Tex.—Washington, D.C.
11/20/90-11/20/90	Washington, D.C.—Boston, Mass.—Washington, D.C.
11/29/90-12/4/90	Washington, D.C.—Los Angeles, Calif.—Washington, D.C.
12/11/90-12/12/90	Washington, D.C.—Atlanta, Ga.—Washington, D.C.

Major Contributors to This Report

Resources,
Community, and
Economic
Development Division,
Washington, D.C.

Cliff W. Fowler, Assistant Director-in-Charge
James R. Yeager, Assistant Director
Leigh E. Cowing, Assignment Manager
Larkin K. Jennings, Evaluator-in-Charge

Office of the General
Counsel, Washington,
D.C.

E. Jeremy Hutton, Senior Attorney

Office of Financial
Management,
Washington, D.C.

Charles T. Angelo, Manager,
Travel and Transportation Branch

Ordering Information

The first five copies of each GAO report are free. Additional copies are \$2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

**U.S. General Accounting Office
P.O. Box 6015
Gaithersburg, MD 20877**

Orders may also be placed by calling (202) 275-6241

United States
General Accounting Office
Washington, D.C. 20548

Official Business
Penalty for Private Use \$300

First-Class Mail
Postage & Fees Paid
GAO
Permit No. G100