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UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548



CIVIL DIVISION

DEC 4 1970

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Dear Mr. Blount:

The General Accounting Office has reviewed selected aspects of the Bureau of Research and Engineering (Bureau), Post Office Department, administrative procedures and controls over travel activities.

We found that the Bureau had not given sufficient attention to certain matters concerning travel administration.

Travel advances issued to many of the 389 Bureau professional staff, who were covered by a blanket travel order as of June 30, 1969, remained outstanding for extended periods during which the employees either did not travel or performed only limited travel. We believe that the outstanding travel advances, which amounted to about \$40,000 at June 30, 1969, and \$39,000 at June 30, 1970, were in excess of the amounts needed to meet reimbursable expenses incurred by many travelers.

Travel commissions, which are credentials issued to designated employees for their use in obtaining free transportation on trains, buses, and boats, and transportation request (TR) books were retained by Bureau professional employees for extended periods even though they did not travel or traveled infrequently. We believe that the retention of TR's by many of these employees was unnecessary and contributed to weaknesses we noted in travel administration. Also, we question the need for employees to hold travel commissions particularly when Government travel regulations provide for advances to be made and transportation requests to be issued to meet travelers' necessary expense requirements.

Department procedures do not provide for effective periodic reviews to determine whether the frequency of travel performed by employees justifies the retention of outstanding travel advances, travel commissions, and TR books. Since the same procedures followed by the Bureau are prescribed for use by all bureaus in the Department, it is likely that the same situation in regard to the administration of travel may exist in the other bureaus. Advances outstanding Department-wide as of June 30, 1969, and 1970 amounted to more than \$600 thousand and \$1.1 million, respectively.

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We discussed the weaknesses disclosed in our review with the Administrative Officer, Office of Administration and Management, who agreed that corrective action was necessary. He stated that he was taking steps to (1) improve the Bureau's control over travel advances by making quarterly reviews of outstanding advances instead of semi-annual reviews as required by current Department procedures, (2) remove from blanket travel orders employees who do not travel or who travel infrequently, and (3) determine which travel commissions and TR books should be recalled.

We believe that if the steps being taken by the Bureau are properly implemented the weaknesses disclosed in the administration of travel will be corrected. We believe also that quarterly reviews should be required in the other bureaus of the Department to determine if the travel required and/or performed by employees justifies the retention of advances, commissions, and TR books.

A discussion of our findings and suggestions is included in the following sections.

#### TRAVEL ADVANCES

Travel advance funds held by Bureau professional staff during fiscal year 1970 were in excess of the amounts needed to reasonably meet travelers' requirements for "out-of-pocket expenses" and many of these advances were allowed to remain outstanding for extended periods during which little or no travel was performed.

Two hundred and forty-one of the 389 Bureau professional employees covered by blanket travel orders as of June 30, 1969, had outstanding travel advances of about \$40,000. Outstanding advances ranged from \$15 to \$500, with most individual advances totaling about \$100 to \$150. One hundred and forty of the 241 Bureau employees retained advances totaling about \$20,000 even though, at various times during the year, they did not travel for three or more consecutive accounting periods. Several of the employees did not travel during the year but had maintained their travel advances into the next fiscal year.

Section 521.1 of the Department's Travel Handbook states that:

"\* \* \* an employee who has not been in a travel status for three accounting periods will immediately refund the entire amount of any outstanding advance, unless he has a travel voucher in process which will cover the amount of the outstanding advance."

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With respect to management reviews of travel advances, section 522.2 of the Handbook states that:

"Approving officers shall make a comprehensive review of semiannual listings [prepared by postal data centers (PDC) of employees who have not traveled during the two postal quarters covered by the listing] and shall determine whether each employee listed will be traveling within the next two or three weeks. If not, the outstanding advances must be immediately refunded. If any of the employees listed will definitely travel within two or three weeks, determine how much of the outstanding advance is necessary and request immediate refund of any excess."

The semiannual listings prepared by the PDC, referred to in section 522.2, do not provide a basis for an adequate review of outstanding travel advances. The listings will not disclose employees who travel infrequently. If a traveler makes one trip during a 6-month period, his name is not listed under existing PDC procedures. Therefore, management officials responsible for travel administration are not made aware of this information. Under this procedure, an employee could maintain a travel advance indefinitely, even though he traveled only once during each 6-month period covered by the PDC listings.

For example, one employee had an outstanding travel advance of \$100 as of July 1, 1968. Although he did not travel during accounting periods 1 through 5 (20 weeks), he did not refund his travel advance as required by Department travel instructions. During accounting period 6, he made one trip at a cost of \$32. The cost of travel was not applied to his advance; instead, he was reimbursed.

The PDC listing used by the Bureau in reviewing travel advances for the first two postal quarters of the fiscal year 1969 did not include the employee because he had traveled once during the two postal quarters covered by the listing. Therefore, the approving officer could not determine from a review of the listing that the travel performed by this employee should be reviewed to make a determination that the employee complied with requirements of section 521.1.

The employee did not travel during accounting periods 7 through 10 (16 weeks). On March 20, 1969, he received an additional travel advance of \$100. During accounting period 11, he made three trips at a total cost of \$151.65 and was again reimbursed. He also did not travel during accounting periods 12 and 13. As of June 30, 1969, he had an

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outstanding travel advance of \$200. The PDC listing for the period ending June 30, 1969, did not include the employee because he traveled during one accounting period covered by the listing. Therefore, the approving officer could not determine from a review of the listing that for the second time during the year the employee did not comply with the requirements of section 521.1.

Of the 140 Bureau employees who did not travel for three or more consecutive accounting periods at various times during fiscal year 1969, only 26 were included on two PDC listings issued for that year. The other employees were not included on the listing because they made at least one trip during the periods covered by the two listings. Bureau records indicated that 14 of the 26 employees refunded their travel advances because they did not have a travel voucher in process.

On December 8, 1969, we discussed this matter with the Bureau's Administrative Officer. He informed us that he relied on the PDC semiannual listings to control travel advances. After our discussion, quarterly reviews of Bureau travel records were initiated in January 1970 to determine those outstanding advances which should be collected from employees who had not traveled during three or more consecutive accounting periods. In addition, quarterly memorandums are sent to Bureau officials informing them that certain employees under their supervision should be required to refund or reduce their travel advances. Since this procedure has been in effect, about \$14,000 has been refunded.

We believe the procedures for preparing the semiannual listings should provide a means for routinely identifying travelers who travel infrequently or not at all and provide financial and other data to permit officials to make effective reviews of travel. Also, section 522.2 of the Travel Handbook should be revised to require each bureau or office to make reviews, at least quarterly, of outstanding travel advances to determine whether employees who do not travel for three or more consecutive accounting periods are refunding their outstanding travel advances as required by section 521.1.

#### TRAVEL COMMISSIONS

We believe that there is no longer a need for Bureau employees to hold travel commissions which are credentials issued to designated employees for use in obtaining free transportation on trains, buses, and boats. Bureau records indicated that 300 of the 389 professional employees covered by a blanket travel order had travel commissions as of June 30, 1969. At June 30, 1970, 323 of the 356 professional employees held travel commissions. A Postal Inspection Service official advised us that there were about 4,000 outstanding travel commissions Department-wide.

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The use of travel commissions does not appear to be necessary because procedures allowing travel advances to be made and transportation requests to be issued are adequate to meet the needs of employees who travel. We were informed that the Service had recommended that all commissions be terminated by January 1971. Based on our review, we agree with the Postal Inspection Service recommendation.

### TRANSPORTATION REQUESTS

Transportation requests (TR) are used to obtain transportation and accommodations when traveling on official business and when the round trip or one-way cost exceeds \$15.

The Bureau records indicated that 129 of the 389 professional employees covered by blanket travel orders as of June 30, 1969, had outstanding TR books. Of the 129 employees holding TR books during fiscal year 1969, five did not travel during the year, 47 made five or less trips, and the remaining employees averaged about 14 trips. As of June 30, 1970, there were 141 TR books outstanding.

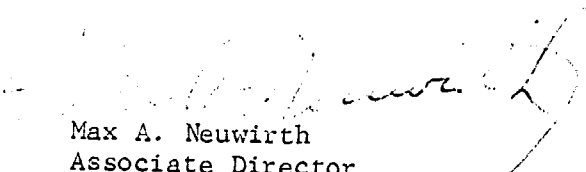
We believe that the practice of allowing employees who do not travel or who travel infrequently to retain TR books precludes effective control over and use of TR's. We believe also that reviews should be made at least quarterly to determine whether travel performed by employees justifies retention of TR books.

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Your comments as to the action taken or to be taken on the matters presented in this letter will be appreciated.

We wish to acknowledge the cooperation given to our representatives during our review.

Sincerely yours,

  
Max A. Neuwirth  
Associate Director

The Honorable  
The Postmaster General

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