

## *Special Report*

### **Niroomand's "Academic Visits" to Atlanta** **An Investigative Series on CoB Travel**

This "Special Report" begins a multi-part examination of Employee Travel Vouchers in USM's College of Business. In this report, we examine the details of three trips to Atlanta, Georgia, all made by CoB Associate Dean Farhang Niroomand (also Professor of Economics), and all occurring during the first part of 2003. The details of these trips are curious in a number of ways, as readers will see below.

#### **Purpose and Place of Visit**

Each of the three travel vouchers filed by Niroomand in this case list the same, curious entries under "Purpose and Place of Visit." Below, we represent a facsimile of what Niroomand entered in all three:

Purpose and Place of Visit	Department Name
Academic Visit Atlanta, GA	EFIB Faculty Account

One could hardly be any less descriptive than to write "Academic Visit, Atlanta, GA" in the "Purpose and Place of Visit" space on USM's Employee Travel Voucher form. Note also that the funds for Niroomand's three "Academic Visits" to Atlanta all came from the Department of Economics, Finance and International Business. The vouchers were also all signed by Farhang Niroomand and Iskandar Hamwi, the Chair of the Department of Economics, Finance, and International Business during the first half of 2003.

#### **Employee Travel Voucher Numbers**

The Voucher Numbers (Dates) for these three trips are #13755 (1/28/03), #14155 (2/12/03), and #17690 (5/30/03), respectively. The dates of the 2003 travel examined here are:

Trip 1: January 17 through January 21  
Trip 2: January 31 through February 3  
Trip 3: May 16 through May 22

What follows in the space below is a visit-by-visit look at the three "Academic Visits" to Atlanta, GA, taken by Niroomand during the first half of 2003. The information is presented in ascending order by voucher number, using the actual voucher numbers listed above.

## Form-by-Form Analysis of Expenses

Voucher # 13755

### MEALS AND LODGING

Date	1/17/03	1/18/03	1/19/03	1/20/03	1/21/03	Total
Breakfast		\$6.00		\$6.00	\$8.00	\$20.00
Lunch	\$16.00	\$12.00	\$32.87	\$12.00	\$12.00	\$84.87
Dinner	\$25.00	\$25.00	\$141.81	\$24.00		\$215.81
Lodging	Stayed with friend		\$75.89			<u>\$75.89</u>
						\$396.57

### TRAVEL BY PERSONAL VEHICLE

Date	From	To	Miles		
1/17/03	Hattiesburg, MS	Atlanta, GA	418		
1/21/03	Atlanta, GA	Hattiesburg, MS	<u>418</u>		
			836	x	.36
					\$300.96

### OTHER EXPENSES

Item	Date	Place Where Expenses Occurred	Amount		
Parking/Tolls	1/18/03-1/21	Atlanta, GA	\$16.50		
Telephone		Business	\$5.00		
				Total Other Expenses	\$21.50
				Total Expenses	\$719.03
				MAXIMUM REIMBURSEMENT ALLOWED →	\$450.00

Voucher # 14155

### MEALS AND LODGING

Date	1/31/03	2/1/03	2/2/03	2/3/03	Total
Breakfast		\$6.00	\$6.00	\$6.00	\$18.00
Lunch	\$12.50	\$12.00	\$12.00	\$16.00	\$52.50
Dinner	\$85.03	\$22.00	\$22.00		\$129.03
Lodging	Stayed w/ friend	\$95.80	\$95.80		<u>\$191.60</u>
					\$391.13

### TRAVEL BY PERSONAL VEHICLE

Date	From	To	Miles		
1/31/03	Hattiesburg, MS	Atlanta, GA	418		
2/3/03	Atlanta, GA	Hattiesburg, MS	<u>418</u>		
			836	x	.36
					\$300.96

### OTHER EXPENSES

Item	Date	Place Where Expenses Occurred	Amount		
Parking/Tolls	2/3/03	Atlanta, GA	\$9.50		
Telephone	1/31-2/3/03	Atlanta, GA	\$5.00		
Copies/Fax	2/3/03	Atlanta, GA	\$11.60		
				Total Other Expenses	\$26.10
				Total Expenses	\$718.19
				MAXIMUM REIMBURSEMENT ALLOWED →	\$450.00

Voucher # 17690

**MEALS AND LODGING**

Date	5/16/03	5/17/03	5/18/03	5/19/03	5/20/03	
Breakfast		\$6.00	\$6.00	\$6.00	\$6.00	
Lunch			\$15.00	\$12.00	\$12.00	
Dinner	\$35.00	\$60.45	\$21.00	\$22.00	\$22.00	
Lodging	\$89.90	\$89.90	\$89.90	stayed with relatives		
Date	5/21/03	5/22/03				Total
Breakfast	\$6.00	\$6.00				\$36.00
Lunch	\$9.00	\$18.00				\$66.00
Dinner	\$55.65					\$216.10
Lodging	stayed with relatives					<u>\$269.80</u>
						\$587.90

**TRAVEL BY PERSONAL VEHICLE**

Date	From	To	Miles	
5/16/03	Hattiesburg, MS	Atlanta, GA	418	
5/22/03	Atlanta, GA	Hattiesburg, MS	418	
5/17-21/03	Driving in Atlanta area		<u>200</u>	
			1,036	x .36 = \$372.96

**OTHER EXPENSES**

Item	Date	Place Where Expenses Occurred	Amount
Parking/Tolls	5/18-21/03	Atlanta, GA	\$11.50
Phone	5/17-21/03	Atlanta, GA	\$7.50
Copies/FAX	5/19/03	Atlanta, GA	\$9.70
			Total Other Expenses \$28.70
			Total Expenses <del>\$989.56</del>
			MAXIMUM REIMBURSEMENT ALLOWED → \$600.00

**Analysis and Commentary**

In all, Niroomand’s three “Academic Visits” to Atlanta during 2003 consumed \$1,500 of the EFIB’s departmental travel budget *in less than six months time*. On an individual level, Niroomand’s expenditures in this case alone account for roughly the *annual* travel budgets of two CoB faculty (per fiscal year). Why did Niroomand use the EFIB’s travel budgets for these trips, thus requiring Hamwi’s signature? With an average stay of over 5 days each, the length and frequency of these “visits” calls for more detail than simply “Academic Visit” in the vouchers’ “Purpose and Place of Visit” space.

These and other questions will be addressed as the “Special Reports” series on CoB travel continues.