


Special Report

Edward Nissan's "Spring Break '05" in San Francisco An Investigative Series on Travel by CoB Faculty

This Special Report provides details of a rather curious trip to San Francisco made by Edward Nissan (Professor of Economics) in March of 2005. Investigators at usmpride.com have seen some *uninformative* **Employee Travel Vouchers** before, but this one might take a prize. See below:

 <p style="text-align: center;">THE UNIVERSITY OF SOUTHERN MISSISSIPPI EMPLOYEE TRAVEL VOUCHER</p>	Name		Edward Nissan	SS#	
	Phone #		266-4648	Dep	
	E-Mail		Nissan@cba.usm.edu		
	Dept Name		Economics, Finance, & Intern.		
	CHECK ONE	Faculty/Staff	Faculty	Stu	
San Francisco				Accompanied By:	

Nissan simply tells CoB and USM officials, and Mississippi taxpayers, that he went to San Francisco and spent some money that would like it reimbursed to him. How much was spent on lodging and meals? According to the scan below, more than \$800.

MEALS AND LODGING									
Departure Time	3/10/2005			Return Time	AM-PM				
Date	3/10/05	3/11/05	3/12/05	3/13/05	3/14/05	3/15/05	3/16/05	3/17/05	
Breakfast	\$ -	\$ 8.32	\$ 7.24	\$ -	\$ 3.72	\$ 8.05	\$ -	\$ 8.05	\$ 35.38
Lunch	\$ -	\$ -	\$ -	\$ -	\$ 7.52	\$ 4.80	\$ -	\$ 6.15	\$ 18.47
Dinner	\$ 4.80	\$ 6.91	\$ 9.42	\$ 18.15	\$ 7.78	\$ 9.17	\$ 6.15	\$ -	\$ 62.38
Lodging	\$ 102.60	\$ 102.60	\$ 102.60	\$ 102.60	\$ 91.20	\$ 91.20	\$ 91.20	\$ -	\$ 684.00
TOTAL MEALS AND LODGING									\$ 800.23

The scan above also indicates that the dates of Nissan's visit to San Francisco were March 10-17, 2005. According to USM's academic calendar for 2004-2005 (USM Bulletin), some of these dates overlapped with Spring Break at USM, which ran from March 14-18, 2005. So, Nissan took off near the end of the previous week and created a long Spring Break for himself in San Francisco.

Air fare and other expenses consumed more than \$400 (see below):

UNIVERSITY OF Southern Miss				
TRAVEL BY PUBLIC CARRIER (Mode = Airfare, Rental Car, Bus, Train, etc)				
Date	From	To	Mode	Ticket Amt
3/10-3/17/05	Hattiesburg	San Francisco, Calif.	Round trip air	\$ 355.90
3/14/2005	San Francisco	Palo Alto	round trip	\$ 4.00
TOTAL TRAVEL BY PUBLIC CARRIER				\$ 359.90
OTHER EXPENSES				
Item	Date	Place Where Expenses Were Incurred	Amount	
Registration Fees			\$ -	
Banquet Fee			\$ -	
Tips (baggage handling)			\$ 6.74	
Taxi/Limousine	3/10-3/17	San Francisco, Calif.	\$ 58.48	
Parking/Tolls			\$ -	
Car Rental Gas			\$ -	
			\$ -	
TOTAL OTHER EXPENSES				\$ 58.48

The total cost of the trip was \$1,218.61, though the CoB reimbursed only \$500 of that, at least according to the voucher:

TOTAL OTHER EXPENSES	\$ 58.48
TOTAL EXPENSES	\$ 1,218.61
LESS ADVANCE	\$ -
TOTAL REIMBURSED	\$ 1,218.61
TOTAL REIMBURSED \$500.00	

Notice how Nissan described his plans for this trip on his **Permission to Travel Form**, which was dated February 22, 2005:

Edward Nissan Professor SSN _____

Name _____ Title _____

In compliance with Section 25-3-45 Mississippi Code 1972, request is made for authorization to attend C-Berkeley, Stanford University Palo Alto

Complete Name of Convention, Association, or Meeting (Do not abbreviate)
 arch 10-17, 2005 Eco., Fin., & Intern. Bus

Dates of Meeting (Including Traveling Dates) _____ Department Name _____

Attend the university for research consultation

What does "Attend the university..." mean? "Research consultation?" Note the universities he is referring to: U Cal Berkeley and Stanford (Tier 0.1). It seems to us as though Nissan was trying to "dress up" a State-subsidized Spring Break trip to San Francisco ($\$500/\$1,219 = 41\%$ State subsidy).

By signing, I confirm that the above amounts claimed for travel exp			
<i>Edward Nissan</i>		<i>Mark R. ...</i>	
Employee Signature/Date	03/18/05	Chair or Next Higher Expenditure Authority/Date	
Print Signature below	Edward Nissan	Print Signature below	<i>Mark R. ...</i>
Accounting Use Only		Fund	Dept ID