

Special Report
Niroomand "Visits" Seattle, USM Pays
An Investigative Series on CoB Travel

This "Special Report" continues a multi-part examination of Employee Travel Vouchers in USM's College of Business. In this report, we examine the details of yet another "Academic Visit" made by CoB Associate Dean Farhang Niroomand (also Professor of Economics). Niroomand made an "Academic visit" to Seattle in March of 2003. The details of this trip are curious, as readers will see below.

Purpose and Place of Visit

The voucher filed by Niroomand in this case lists the same, curious entry under "Purpose and Place of Visit" as the three travel vouchers he filed to travel to Atlanta in the same year (i.e., 2003). Below, we represent a facsimile of what Niroomand entered:

Purpose and Place of Visit	Department Name
Academic visit to University of Washington and University of British Columbia Seattle, Washington Vancouver	CBA

Again, one could hardly be any less descriptive than to write "Academic Visit to University of Washington . . ." in the "Purpose and Place of Visit" space on USM's Employee Travel Voucher form. In some ways, this one is more interesting than the vouchers filed for the Atlanta "visits." There is some redaction on this form, unlike the three Atlanta forms. Note also that the funds for this "Academic visit" to Seattle came from the "CBA," which we assume is "College of Business Administration." However, William Gunther's signature is not on this document, which one would expect given that Gunther was the Dean of the CBA at the time. The voucher was signed by Farhang Niroomand and *Iskandar Hamwi*, the Chair of the Department of Economics, Finance, and International Business at the time --- another oddity.

Employee Travel Voucher Number The Voucher Number (Date) for this trip is partially illegible, but appears as though it may be #16364 (4/9/03).

Analysis of Expenses

Voucher # 16364(?)

MEALS AND LODGING

Date	3/10/03	3/11/03	3/12/03	3/13/03	3/14/03
Breakfast	\$5.20	\$2.57 \$6.50	\$6.50	\$3.88 \$7.20	\$5.50
Lunch	\$11.50	\$17.43	\$22.00 \$25.43	\$26.12	\$20.00 \$21.07
Dinner	\$23.30 \$68.00	\$20.00	\$18.00	\$10.00	\$20.00 \$43.28
Lodging	\$93.74	\$93.74	\$64.78	\$65.02	\$139.28

Date	3/15/03	3/16/03	Total
Breakfast	\$4.00	\$5.00 \$6.50	\$47.90 \$20.65
Lunch		\$11.00	\$125.25 \$108.05
Dinner	\$36.00 \$170.79	\$24.00	\$368.87 \$151.30
Lodging	\$92.43	\$93.74	\$642.73 \$317.28
			\$1,184.75
			\$597.28

TRAVEL BY PERSONAL VEHICLE

Date	From	To	Miles	
3/10/03	Hattiesburg, MS	PIB Airport	20	
3/17/03	PIB Airport	Hattiesburg, MS	<u>20</u>	
			40	x .36
				\$14.40

TRAVEL BY PUBLIC CARRIER

Date	From	To	
3/10/03	PIB Airport	Seattle, WA	
3/17/03	Seattle, WA	PIB Airport	
			Total Travel By Public Carrier
			\$572.50
			\$377.71

OTHER EXPENSES

Item	Date	Place Where Expenses Occurred	Amount
Tips (Bagg Han)	3/10-3/17	Seattle, redacted	\$17.00
Taxi/Limo	3/12-3/16	Ferry and Monorail	\$146.60 \$56.00
Parking/Tolls	3/10-3/17	Seattle, WA	\$48.00
Car Rental	3/10-3/17	Seattle, WA	\$288.06 4
Phone & Gas	3/10-3/17	Seattle, WA	\$101.55 4
			\$510.61
			Total Other Expenses \$601.21
			Total Expenses \$2,372.96
			MAXIMUM REIMBURSEMENT ALLOWED → \$1,500.00

Analysis and Commentary

In all, this “Academic visit” to Seattle during 2003 consumed the same amount of funds, \$1,500, as Niroomand’s three other “academic visits” to Atlanta, which also occurred in the first part of 2003. Again, 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). That makes for a total of four individual faculty travel budgets (per fiscal year) accounted for over the four “academic visits.”

With a 7-day stay in this case, the “visit” calls for more detail than simply “Academic Visit” in the voucher’s “Purpose and Place of Visit” space. Also, the accompanying “Permission to Travel” form contains Iskandar Hamwi’s signature. Why is the Associate Dean getting permission from a department chair to spend CBA funds on travel?

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