

## CHAPTER 11. MISCELLANEOUS VOUCHERS

1. GENERAL. This chapter provides the guidance for the examination of vouchers for payment of mileage, subsistence, and fees to witnesses appearing before various courts and boards, allowances to DOT employees assigned to foreign posts of duty, and refunds of amounts erroneously collected and deposited or refunds of balances due depositors.
2. WITNESS FEES, MILEAGE, AND SUBSISTENCE. Under the authority of 5 USC 5751, the Department of Justice has issued regulations for reimbursement of Government witnesses at Part 21, Title 28, of the Code of Federal Regulations (28 CFR 21). In addition, the Comptroller General in 48 Comp. Gen. 110 ruled that non-Government personnel are also entitled to reimbursement. Implementation of these rules in the Department are contained in paragraph 334, DOT 1500.6, which covers civilian employees, military personnel, and civilians other than Government employees.
  - a. Non-Government Witnesses. A non-Government witness for the United States, appearing before courts and boards, is entitled to be reimbursed for transportation between home and place where judicial action takes place. The witness is also entitled to subsistence allowances when at points so far removed from the residence as to prohibit the return each day as well as a daily witness fee (see paragraph 334c, DOT 1500.6).
  - b. Government Witness. Employees of the Federal Government are not entitled to witness fees but are entitled to be reimbursed for mileage and subsistence. Employees' claims for per diem and other traveling expenses incurred as a witness will be paid on a travel voucher. The per diem and transportation expenses of employees serving as witnesses will be paid in accordance with paragraph 334, DOT 1500.6. A witness fee collected from an employee will be credited to the appropriation or fund from which the employee has been paid (7 GAO 15).
  - c. Types of Witnesses.
    - (1) Expert Witness. One who is hired under contract to give expert testimony involving matters which are not known by the general public; e.g., a physician, airplane pilot, engineer. These witnesses are entitled to per diem and transportation expenses and a fee for their appearances before courts and boards. The amount of the fee is included in the contract.

- (2) General Public Witness. One who is subpoenaed when the case subject is within the knowledge of the general public. These witnesses are entitled to per diem, travel expenses and a daily fee.

d. Documentation.

- (1) Expert Witness. Payment of per diem, transportation, and fees for an expert witness should be supported by copies of the contract, witness's invoice, and copy of the SF 1169 if transportation is furnished in lieu of including it in the contract.
- (2) General Public Witness. Payment of per diem, transportation, and fees for a general public witness shall be supported by SF 1156, Public Voucher for Fees and Mileage of Witnesses, and SF 1157, Claim for Fees and Mileage of Witnesses. Both forms are illustrated in Appendix 1 to 1 TFRM 4-2000.
- (3) Other Supporting Documents. Copies of summons, subpoenas, agreements, etc., which have a bearing on a claim for fees and mileage, will not be attached to the claim but will be retained by the office requesting the appearance of the witness.

e. Basic Examination.

- (1) Expert Witness. Verify that:
  - (a) The witness's name and address on the invoice agrees with the contract or agreement.
  - (b) The invoice contains an administrative certification by an appropriate DOT official attesting to the witness's service.
  - (c) The dates in attendance agree with the per diem claimed and computation of per diem and mileage is correct.
  - (d) Transportation charges and the fee agree with provisions of the contract.

(2) General Public Witness. Determine that:

- (a) The upper part of SF 1157, including the certification, is completed.
- (b) The witness signed the certification of SF 1157.
- (c) The extension and totals for mileage, per diem, and witness fees are correct.
- (d) Summary data on SF 1156 agrees with totals shown on SF 1157's.

3. REFUNDS DUE REMITTERS.

- a. General. Refunds include amounts owed to remitters for amounts erroneously collected and deposited and balances due where deposits were required for services which were not furnished.
- b. Documentation. Standard Forms 1047, Public Voucher for Refunds, and 1048 (memorandum) or other documents containing similar information should be used for processing refunds due remitters, supported by memorandums from operating units, claims by individuals or commercial companies and records in the accounting office.
- c. Basic Examination. Verify the remitter's name, appropriation or deposit fund symbol, and computation of balance authorized to be refunded with claim, memorandum, or accounting records.

4. ALLOWANCES AT FOREIGN POST OF DUTY.

- a. General. There are various types of allowances payable in foreign areas. The benefit to which employees on foreign assignment are entitled depends on their family status, salary, and other factors such as location of post of duty, environmental and cost of living conditions, availability of educational facilities, and living accommodations. The types and amount of the allowances payable depends on the employee's eligibility to receive specific benefits under the Department of State, Standardized Regulations (Government Civilians, Foreign Areas). Eligibility is determined by the certifying officer in the embassy or the official delegated authority to authorize the allowances based on data submitted by the employee.

- b. Types of Allowances. Types of allowances payable to employees assigned to foreign posts of duties are as follows:
- (1) Living Quarters Allowance. Covers the cost of suitable, adequate, living quarters for the employee and the employee's family.
  - (2) Temporary Living Allowance. Covers the reasonable cost of temporary quarters for the employee and family. The allowance may be actual expenses or maximum rate prescribed by Standard Regulations, whichever is less.
  - (3) Transfer Allowance. This is an allowance for extraordinary, necessary, and reasonable expenses, not otherwise compensated for, incurred by an employee incident to establishing a residence at a post of assignment in a foreign area.
  - (4) Separate Maintenance Allowance. This allowance is to assist an employee, who is compelled by reasons of dangerous, notably unhealthful, or excess adverse living conditions at posts of assignment in a foreign area or for the convenience of the Government, to meet additional expenses of maintaining dependents at a place other than the employee's post of duty.
  - (5) Education Allowance. Provides for meeting extraordinary and necessary expenses incurred by employees in a foreign area for adequate elementary and secondary education for their children.
- c. Documentation.
- (1) Standard Form 1190, Foreign Allowances Application Grant and Report, is used to authorize the various allowances listed above. An allowance once granted will remain in effect until revision or termination is required. The grant must be authorized by a certifying officer at an embassy or by an official delegated the authority before the employee may receive payments of allowances. SF 1190's will be revised when there is a change in the employee's family status, pay rate or post of duty.
  - (2) Standard Form 1069, Voucher for Allowances at Foreign Posts of Duty, is used for allowances paid separately from employee's compensation.

- d. Basic Examination. Upon receipt of completed SF 1069, verify:
- (1) The payee's name and post of assignment with that shown on SF 1190.
  - (2) The "Period of this Voucher" with effective and termination dates shown on SF 1069.
  - (3) That the allowance is authorized and amount of each allowance is in accordance with rates prescribed in the Department of State, Standardized Regulations (Government Civilians, Foreign Areas).
  - (4) That the payee has signed the certification on SF 1069.
  - (5) That differences between the two forms are stated and adequately explained on a separate attachment.
- e. Payment by Other Government Agencies. When another Government agency has been delegated the authority to certify and pay foreign allowances for DOT employees, the DOT accounting office maintaining the accounts shall accept the payments made by the Foreign Disbursing Officer without post audit when copies of the SF 1190 are not available. When certified copies of the SF 1190 are available in the accounting office the basic steps above should be used for post audit purposes.

5. PAYMENT OF COMMITTEE MEMBERS.

- a. General. DOT 3300.8, Payment of Committee Members, as amended, provides the guidelines for paying persons who are appointed primarily to serve as members of committees sponsored by DOT.
- b. Approval. After appropriate approval, the directive establishing or extending an advisory committee and a listing of the names of the non-Government committee members and their daily rate of compensation shall be furnished the accounting office.

- c. Documentation. Payment shall be based upon the actual time spent by the member to prepare for, attend, and provide services which result from attendance at meetings. Each committee member entitled to compensation shall furnish in letter form a monthly statement which indicates their name and the address to which the check should be mailed and the day(s) and hours of each day on which services were rendered. The letter shall be signed by the committee member and forwarded to the committee chairperson or committee secretary who will indicate administrative approval by affixing their signature and date of approval. Following approval, the letter will be forwarded to the accounting office for examination for payment.
- d. Examination. Upon receipt of the approved letter covering services rendered, verify the committee member's entitlement to compensation, the daily rate of payment, and the number of days of compensation due. The number of days compensation is due shall be determined by considering the following:
- (1) The minimum rate of payment shall be no less than one-half the daily rate.
  - (2) Payment shall be at the full daily rate when committee activities require more than five hours of the member's time.