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ASSISTANT COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON 25

JUN 20 1946

Major H. F. Whittaker, F. D.,  
Through Chief of Finance,  
War Department.

Dear Major Whittaker:

There has been considered your letter of October 15, 1945, forwarded to this office by first endorsement of February 28, 1946, requesting, as custodian of the accounts of \_\_\_\_\_, a review of action of the Audit Division of this office in withholding credit in the amount of \$39.92 on voucher No. \_\_\_\_\_, August 1942, accounts of \_\_\_\_\_, representing the net reimbursement to \_\_\_\_\_, QM-Res., for the expense of rail transportation incident to travel performed from Fort Robinson, Nebraska, to Camp Cooke, California, under letter orders of The Adjutant General dated August 1, 1942.

The said orders of August 1, 1942, addressed to the Commanding Officer, Fort Robinson, Nebraska, are as follows:

" \_\_\_\_\_, Q. M. Corps, will proceed without delay from Fort Robinson, Nebraska, to Camp Cooke, California, reporting upon arrival to \_\_\_\_\_, F.A., for temporary duty approximately two months connection All Army Football Team and upon completion return proper station stop Authority granted to proceed to such other places as may be necessary stop In lieu of subsistence flat per diem of \$6.00 is authorized stop TDN FD stop Direct officer to bring winter uniforms and other uniforms and clothing necessary end SPXO"

Relative to the travel and duty directed on the quoted orders, a communication from The Adjutant General's office, War Department, issued

by order of the Secretary of War under date of April 27, 1943, states:

"It is administratively determined that travel performed by all officers and enlisted men assigned to temporary duty in connection with the All-Army Football Team was in connection with an official War Department undertakings for the purpose of raising funds for the Army Emergency Relief, and that participation in athletic contests was only incidental to the accomplishment of the project, was not the sole purpose for which the travel was directed and was not for the convenience or benefit of the officers concerned."

The basis for withholding credit for the transportation item in question was that the evidence presented in the matter failed to establish that the transportation expenses incident to the officer's travel properly were chargeable against appropriated funds.

The Military Appropriation Act, 1943, 56 Stat. 611-613, under the heading "Finance Service, Army," sub-head "Travel of the Army," made funds available--

"\* \* \* For travel allowances and travel in kind, as authorized by law, for persons traveling in connection with the military activities of the War Department, including mileage, transportation, reimbursement of actual expenses, or per diem allowances \* \* \*."

Unless the travel in question reasonably may be considered as having been performed under competent orders in connection with a duly authorized military activity of the War Department, no appropriated funds appear to be available for reimbursement to the officer of the transportation item here involved.

From the context of the above-quoted orders of August 1, 1942, and the communication of April 27, 1943, it appears that the sole purpose of \_\_\_\_\_'s travel under the said orders was to enable him to participate in activities in connection with the raising of funds for relief under the Army Emergency Relief program which, it is understood, has as its purpose the providing of funds for use in the aid of personnel of the Army and their dependents during the war period.

See War Department Circular No. 54, February 7, 1944. If that be true, it would appear that all of the benefits derived from the travel in question accrued to the Army Emergency Relief program and that payment of the expenses of such travel from appropriated funds would amount to an indirect payment of such funds to Army Emergency Relief. The Military Appropriation Act, 1943, providing funds for the military establishment during the period involved, does not appear to contain any provision that might be viewed as authorizing expenditures of that character and in the absence of such an appropriation or a showing that some duty other than that indicated above incident to which

's transportation reasonably could be considered to relate, the transportation charges covered by the voucher may not be considered a proper charge against funds appropriated in the said act. Accordingly, on the present record, the Audit Division action in the matter is sustained. The amount in question should be adjusted in the account involved without delay.

Respectfully,

(Signed) Frank L. Yates

Assistant Comptroller General  
of the United States.