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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
7014 FEDERAL BUILDING 1961 STOUT STREET  
DENVER, COLORADO 80202

February 19, 1971

Commander  
Department of the Air Force  
APO San Francisco 96328

Attention. ACF

Dear Sir

Reference is made to your letter of January 21, 1971, commenting on our letter of December 21, 1970 reporting the results of our audit of military pay records and travel vouchers submitted by the accounting and finance office, Yokota Air Base, for the period January 1 through September 30, 1969.

In our letter of December 21, 1970, we identified 11 errors of various kinds, including three errors involving a wrong rate of per diem to members performing operational type deployment with their units. In your reply, you state that in these three cases the members were not traveling in a unit move status and that it was not the intent of the orders that the temporary duty involved be considered a unit move. You also state that all members traveled as individuals and point out that each member was charged and reimbursed bachelor officers' quarters fees.

We have reexamined the three vouchers concerned in the light of the explanations furnished. In each case, the orders show the purpose of the temporary duty was for a number of members from the same unit to perform operational type deployment. The orders further authorize utility (fatigue) uniform in troop movement on organizational or Military Airlift Command contract aircraft. In addition, the daily rate of per diem paid (\$3.50) indicates Government meals and quarters were available to the members involved. In this connection, your attention is directed to paragraph 20442, Air Force Manual 177-103, wherein it is stated that Government quarters (without charge) and messing facilities, when available, will be provided to members performing temporary duty with their units.

We asked representatives of the Directorate of Plans and Systems, Air Force Accounting and Finance Center, for their views in these cases. They advised that members performing the temporary duty (TDY) involved should be considered as on operational type deployment with their units.

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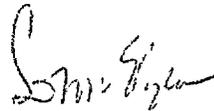
They pointed out that this matter had been the subject of discussion and correspondence with Pacific Air Forces in late 1969. They referred to 45 Comp. Gen. 599 as their basis for determining the TDY involved was in a unit move status. Also, in Comptroller General decision B-168806 dated February 27, 1970, it is stated that omission of the phrase "travel is in a unit move status" in the orders provides no basis for the payment of per diem at a higher rate than \$1.90.

For these reasons, it is our view that the payments made are erroneous as previously reported.

The actions taken to ensure correct and factual orders, to strengthen audit techniques and procedures, and to continue on-the-job training should aid in eliminating the type of errors encountered in our audit.

We appreciate the interest displayed by you in our report of audit.

Sincerely yours,



S. D. McElyea  
Regional Manager

cc Comptroller of the Air Force  
Commander in Chief, PACAF  
Commander, AFAFC  
Auditor General Representative,  
AFAFC