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UNITED STATES GENERAL ACCOUNTING OFFICE

REGIONAL OFFICE

SUITE 300-D, 2420 W. 26TH AVENUE  
DENVER, COLORADO 80211



July 12, 1976

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Commander  
Department of the Air Force  
APO New York 09012

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Dear Sir:

DP

We have reviewed temporary lodging and other allowances in the accounts of the accounting and finance officer (AFO) at Ramstein Air Base.

The review of the temporary lodging allowance (TLA) vouchers was limited to those members who received final incoming payments or departure payments in December 1975 and included all TLA payments made to the members since their initial entitlement. The other allowances were reviewed by comparing the information on the TLA vouchers to the members' monthly Leave and Earnings Statements (LES) to determine whether those allowances were properly paid.

Our review involved 162 members paid on 253 vouchers and included a comparison of 392 LES. We found 19 TLA errors for \$205.36 and 27 errors for \$770.74 involving erroneous payments of allowances. The errors are explained in the attachment.

In our analysis of the errors in TLA payments we note that 16 of the 19 errors were due to use of an incorrect rate of travel per diem allowance. Computations on the 16 errors applicable to December 1975, and subsequent thereto, were based on the rate of \$35 per day, the rate effective on February 19, 1975, rather than the applicable rate of \$31 per day, effective December 16, 1975, per Joint Departmental Instruction 116-75. These overpayments apparently occurred through the failure to timely recognize the rate change.

Examination of the December 1975 and January 1976 accounts closed no adjustments of the 16 overpayments. Information is requested as to why the correct per diem rate was not used and the reason that the overpayments were not adjusted.

We are concerned about the number of errors in other allowances which indicate that either the input for such allowances was erroneous or the input was not made. Fifteen of the twenty-

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allowance errors were for housing allowance, either for payments made to members who occupied accommodations under the jurisdiction of the U. S. Government (14 cases) or for incorrect locality rate (1 case). Six errors were for failure to terminate basic allowance for quarters when members resided in accommodations under the jurisdiction of the U. S. Government for periods in excess of 30 days. The remaining six errors were for cost-of-living allowance entitlements at incorrect rates due to wrong number of dependents (3 cases), being continued after departure from the permanent duty station (2 cases), or being started on the day of arrival while in a mileage status (1 case).

In view of the number of errors in TLA and other allowance entitlements disclosed in our review and since similar errors may have occurred in periods prior and subsequent to December 1975, we recommend that TLA payments and other allowances be compared and appropriate adjustment action taken to correct any errors disclosed. Please advise this office of the number of errors identified, the amounts involved and whether the action taken was to effect collection from or payment to the members. Your comments also would be appreciated as to the causes for the errors.

Sincerely yours,



Irwin M. D'Addario  
Regional Manager

Attachment

cc: Comptroller of the Air Force  
Commander in Chief, USAFE  
Commander, AFAFC  
Air Force Audit Agency Office  
AFAFC

SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF  
TEMPORARY LODGING ALLOWANCE VOUCHERS AND LEAVE AND EARNINGS  
STATEMENTS, RAMSTEIN AIR BASE, APO NEW YORK 09012, DSSN 6789

<u>Number</u>	<u>Month of</u> <u>Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS</u>				
2512	October 1975	Ammons, Benjamin F. 411 44 2316	\$17.50 O/P	Member was paid allowance for 2 days, October 12 through 13, 1975, applicable to three dependents only, at the rate of \$43.75 per day (125 percent of \$35 per day), in the amount of \$87.50. This payment was a correction to a previous payment made on Voucher No. P-2299, your October 1975 accounts, which included the same 2 day period, applicable to member only, at \$17.50 per day (50 percent of \$35 per day). However, the correct percentage applicable for member and three dependents, for this period, should have been 150 percent of \$35 per day, or \$52.50 per day, rather than combined amount of \$61.25 per day (\$43.75 and \$17.50). JTR, par. M4303-3a.
369	December 1975	Rogers, Wayne R. 446 42 9986	6.00 O/P	Correct rate for Ramstein, Germany for December 16, 1975, is \$31 per day. Due 1 day at \$46.50, applicable to member and three dependents (150 percent of \$31) rather than \$52.50 (150 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-INITIAL) VOUCHERS (CONTINUED)</u>				
-3287	December 1975	McCaul, Forest W. Jr. 366 36 0452	\$29.50 0/P <sup>a</sup> /	Member was paid allowance for the period December 5 through 14, 1975. Member arrived at Ramstein AB on December 5, 1975, as shown on AF Form 1357, attached to the voucher. Voucher No. T-14576, your December 1975 accounts, shows member did not sign-in until December 6, 1975. Payment of 1 day TLA at \$17.50 and service charge of \$12 for December 5, a total of \$29.50, may not accrue since TLA entitlement starts from December 6, 1975, date of sign-in, rather than from December 5, 1975, date of arrival. See Comp. Gen. Decision B-168255 dated December 16, 1969.
-3406	December 1975	McCarty, Clyde E. 235 54 5038	93.00 0/P <sup>a</sup> /	Allowance is not payable for 2 days, December 18 and 19, 1975, at the rate of \$46.50 per day. DD Form 137-1 attached to USAFE Form 250 (MPO No. 49631 dated December 31, 1975), shows BAQ was stopped effective December 17, 1975, since member was assigned Government Quarters No. 1007 G, Vogelweh, effective December 18, 1975. Also, member's LES for February 1976 shows entitlement to housing allowance was terminated effective December 17, 1975, pursuant to MPO No. EI 49630 dated December 31, 1975. JTR, par. M4303-1, item 1.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS</u>				
3171	December 1975	Rodriguez, Pedro 467 44 4748	\$ 3.50 O/P	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$27.13, applicable to member and four dependents (one-half of 175 percent of \$31) rather than \$30.63 (one-half of 175 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
3269	December 1975	Cohn, Robert H. Jr. 100 34 2907	6.00 O/P	Correct rate for Ramstein AB for December 16 and 17, 1975, is \$31 per day. Due 2 days at \$23.25 per day, applicable to member and three dependents (one-half of 150 percent of \$31) rather than \$26.25 per day (one-half of 150 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
3284	December 1975	Bourcier, Michael A. 467 84 3542	2.50 O/P	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$19.38, applicable to member and two dependents (one-half of 125 percent of \$31) rather than \$21.88 (one-half of 125 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
3290	December 1975	Watkins, Charles G. Jr. 461 56 2463	\$7.00 O/P	Correct rate for Ramstein AB for December 16 and 17, 1975, is \$31 per day. Due 2 days at \$27.13 per day, applicable to member and four dependents (one-half of 175 percent of \$31) rather than \$30.63 per day (one-half of 175 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
3291	December 1975	Rae, Edward E. 530 40 2858	5.00 O/P	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$38.75, applicable to member and two dependents (125 percent of \$31) rather than \$43.75 (125 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
3305	December 1975	Young, Murray A. Jr. 274 40 7692	2.50 O/P	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$19.38, applicable to member and two dependents (one-half of 125 percent of \$31) rather than \$21.88 (one-half of 125 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975, J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
3308	December 1975	Lyle, Melvin L. 445 32 7607	6.00 O/P	Correct rate for Ramstein AB for December 16 and 17, 1975, is \$31 per day. Due 2 days at \$23.25 per day, applicable to member and three dependents (one-half of 150 percent of \$31) rather than \$26.25 per day (one-half of 150 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.

<u>Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
314	December 1975	Hegstad, Brian J. 335 40 7300	\$3.00 O/P	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$23.25 per day, applicable to member and three dependents (one-half of 150 percent of \$31) rather than \$26.25 (one-half of 150 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
318	December 1975	Achin, Raymond R. 017 30 6008	1.00 O/P <sup>b/</sup>	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$7.75, applicable to member only (one-half of 50 percent of \$31) rather than \$8.75 (one-half of 50 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A. (See additional error under COLA.)
321	December 1975	White, Roosevelt M. 433 48 1880	2.50 O/P	Correct rate for Ramstein AB for December 16, 1975, is \$31 per day. Due 1 day at \$19.38, applicable to member and two dependents (one-half of 125 percent of \$31) rather than \$21.88 (one-half of 125 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.

<u>Teacher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>FEORARY ICING ALLOWANCE (TIA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
336	December 1975	McDonald, William C. 333 34 0259	\$7.00 O/P	Correct rate for Ramstein AB for December 16 and 17, 1975, is \$31 per day. Due 2 days at \$27.13 per day, applicable to member and four dependents (one-half of 175 percent of \$31) rather than \$30.63 per day (one-half of 175 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
337	December 1975	Hurd, Stewart W. 001 32 9626	6.00 C/P	Correct rate for Ramstein AB for December 16 and 17, 1975, is \$31 per day. Due 2 days at \$23.25 per day, applicable to member and three dependents (one-half of 150 percent of \$31) rather than \$26.25 per day (one-half of 150 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.
31	December 1975	Hoffmann, Patrick J. 566 84 9934	4.00 O/P	Member was paid allowance, applicable to himself and one dependent, for the period December 10 through 16, 1975, 7 days at \$35 per day (100 percent of \$35 per day) and December 17 through 19, 1975, 3 days at \$31 per day (100 percent of \$31). The rate for Ramstein AB of \$35 per day was changed to \$31 per day effective December 16, 1975, rather than December 17, 1975. Member overpaid difference in rates of \$35 per day and \$31 per day for December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.

<u>Voucher Number</u>	<u>Month of Account</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>TEMPORARY LODGING ALLOWANCE (TLA-DEPARTURE) VOUCHERS (CONTINUED)</u>				
338	December 1975	Ellis, Donald E. 522 72 4040	\$1.68 O/P	Correct rate for Zweibrucken AB for December 16 through 18, 1975, is \$31 per day. Due 3 days at \$4.34 per day, applicable to member and four dependents with Government meals and quarters available (8 percent of 175 percent of \$31) rather than \$4.90 per day (8 percent of 175 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A. (See additional error under HA)
-3440	December 1975	McCallum, Richard C. 533 34 0430	1.68 O/P	Correct rate for Ramstein AB for December 16 through 18, 1975, is \$31 per day. Due 3 days at \$4.34 per day, applicable to member and four dependents with Government meals and quarters available (8 percent of 175 percent of \$31) rather than \$4.90 per day (8 percent of 175 percent of \$35). The rate of \$35 per day was changed to \$31 per day effective December 16, 1975. J.D. 116-75 dated December 16, 1975, and JTR, Vol. I, Appendix A.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>SAVE AND EARNINGS STATEMENTS (LES)</u>			
<u>Housing Allowance (HA)</u>			
November 1975	Chouest, Donald R. 437 60 9960	\$ 9.30 O/P	Allowance of \$1.55 per day is not payable for 6 days, November 25 through 30, 1975, since AF Form 1357 and Rental Receipt No. 1920, attached to Voucher No. P-3220, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J. (See additional error under COLA.)
December 1975	Cornell, William P. 542 44 0493	3.00 C/P	Allowance of \$1 per day is not payable for 3 days, November 24 through 26, 1975, since Rental Receipt attached to Voucher No. P-3239, your December 1975 accounts, shows member occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3f(3) and Appendix J.
December 1975	Ellis, Donald E. 522 72 4040	17.05 O/P	Allowance of \$1.55 per day is not payable for 11 days, December 8 through 18, 1975, since Rental Receipt No. 1968, attached to Voucher No. P-3438, your December 1975 accounts, shows member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. (Member's LES for January 1976 shows collection of HA was made for 13 days, December 19 through 31, 1975.) JTR, par. M4301-3g(2) and Appendix J. (See additional error under TLA-Departure.)

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Housing Allowance (HA) (Continued)</u>			
December 1975	Goss, John I. 176 32 6251	\$26.65 0/P <sup>a</sup> /	Allowance of \$2.05 per day is not payable for 13 days, December 3 through 15, 1975, since Rental Receipt No. 1949, attached to Voucher No. P-3429, your December 1975 accounts, shows member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.
December 1975	Holland, Charlie T. 243 84 5024	12.15 0/P	Allowance of \$1.35 per day is not payable for 9 days November 24 through December 2, 1975, since Rental Receipt No. 1919 and AF Form 1357, attached to Voucher No. P-3225, your December 1975 accounts, show member and dependent occupied accommodations under the jurisdiction of the U.S. Government during the period November 24 through December 1, 1975, and departed the last permanent duty station on December 2, 1975. (Member's LES-ETS dated January 1, 1976, shows collection of HA was made for 29 days, December 3 through 31, 1975.) JTR, par. M4301-3b and 3g(2) and Appendix J.
December 1975	Moody, Herbert F. 006 34 5425	8.40 0/P	Allowance of \$2.10 per day is not payable for 4 days, November 27 through 30, 1975, since Rental Receipt Nos. 30018 and 30061 and AF Form 1357 attached to Voucher No. P-3142, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Housing Allowance (HA) (Continued)</u>			
December 1975	Parris, Keith R. 251 72 0063	\$ 5.50 O/P	Allowance of \$1.10 per day is not payable for 5 days, December 11 through 15, 1975, since Rental Receipt No. 109448 and AF Form 1357, attached to Voucher No. P-3295, your December 1975 accounts, show member and dependent occupied accommodations under the jurisdiction of the U.S. Government during this period. (Member's LES for January 1976 shows collection of HA was made for 15 days, December 17 through 31, 1975.) JTR, par. M4301-3g(2) and Appendix J.
December 1975	Pfeiffer, John M. 068 40 9359	13.95 O/P	Allowance of \$1.55 per day is not payable for 9 days, December 7 through 15, 1975, since Rental Receipt No. 41 and AF Form 1357, attached to Voucher No. P-3428, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.
December 1975	Sansone, Anthony J. 171 26 7770	2.40 O/P	Allowance of \$1.20 per day is not payable for 2 days, December 8 and 9, 1975, since Rental Receipt No. 109273 and AF Form 1357, attached to Voucher No. P-3228, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
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PAID AND EARNINGS STATEMENTS (LES) (CONTINUED)

Housing Allowance (HA) (Continued)

December 1975	Searles, Donald G. 020 36 6701	\$ 2.70 O/P	Allowance of \$0.90 per day is not payable for 3 days, December 15 through 17, 1975, since copy of Rental Receipt No. 109599 and AF Form 1357, attached to Voucher No. P-3338, your December 1975 accounts, show member occupied accommodations under the jurisdiction of the U.S. Government during this period. (Member's LES for January 1976 shows collection of HA was made for 14 days, December 18 through 31, 1975.) JTR, par. M4301-3f(3) and Appendix J.
December 1975 January 1976	Searles, Timmie L. 569 72 5179	3.30 O/P	Allowance of \$1.20 per day for December 15, 1975, and \$1.05 per day for December 16 and 17, 1975, is not payable for 3 days since Rental Receipt No. 109599 and AF Form 1357, attached to Voucher No. P-3339, your December 1975 accounts, show member occupied accommodations under the jurisdiction of the U.S. Government during this period. (Member's LES for January 1976 shows collection of HA was made for 14 days, December 18 through 31, 1975.) JTR, par. M4301-3f(3) and Appendix J.
November 1975	Smith, Charles L. 558 70 9177	12.60 O/P	Allowance of \$1.80 per day is not payable for 7 days November 24 through 30, 1975, since Rental Receipt No. 52635 and AF Form 1357, attached to Voucher No. P-3055, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Housing Allowance (HA) (Continued)</u>			
December 1975	Stancil, Robert (NMI) 087 34 1560	\$39.00 O/P <sup>a/</sup>	Allowance of \$1.95 per day is not payable for 20 days, November 26 through December 15, 1975, since Rental Receipt Nos. 30037, 30065, 30195, 30218 and 30330 and AF Forms 1357, attached to Voucher Nos. P-3127, P-3364 and P-3365, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.
November 1975 December 1975	Thomas, Gordon (NMI) 276 32 0710	6.00 O/P	Allowance of \$1.20 per day is not payable for 5 days, November 28 through December 2, 1975, since Rental Receipt Nos. 30056 and 30086 and AF Form 1357, attached to Voucher No. P-3092, your December 1975 accounts, show member and dependents occupied accommodations under the jurisdiction of the U.S. Government during this period. JTR, par. M4301-3g(2) and Appendix J.
December 1975 January 1976	Matthews, William K. 522 54 1088	54.75 O/P <sup>b/</sup>	Member overpaid HA, difference in rates between \$1.10 per day (applicable to member with dependents at the Ramstein AB rate) and \$0.35 per day (applicable to member with dependents at the Bentwaters, England rate), for the period November 13 through January 24, 1976, 73 days at \$0.75 per day. Reply (undated) to our Informal Inquiry, GAO Form 3010, dated March 31, 1976, advised that member's dependents remained at Bentwaters, England while member was assigned to Ramstein AB and that dependents joined the member at Ramstein AB on January 25, 1976.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>SAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Basic Allowance for Quarters (BAQ)</u>			
ember 1975	Castro, Ysidro 561 64 2556	\$38.78 0/P <sup>a/</sup>	Entitlement to BAQ for 7 days at the rate of \$166.20 per month, or \$38.78, does not accrue for December 11, through 17, 1975, since this period is the portion in excess of 30 days that the member and his dependents occupied accommodations under the jurisdiction of the U.S. Government. (See Voucher Nos. P-2917, P-3072, P-3261 and P-3390, your November and December 1975 accounts.) DODPM, DLT 3-2-5, Rule 6.
ember 1975	Chamberlain, Douglas C. 008 26 4809	71.52 0/P <sup>a/</sup>	Entitlement to BAQ for 12 days at the rate of \$178.80 per month, or \$71.52, does not accrue for December 1 through 12, 1975, since this period is the portion in excess of 30 days that the member and his dependents occupied accommodations under the jurisdiction of the U.S. Government. (See Voucher Nos. P-2780, P-2943, P-3114, P-3249 and P-3356, your November and December 1975 accounts.) DODPM, DLT 3-2-5, Rule 6.
ember 1975	Childree, James L. 260 56 2613	33.24 0/P <sup>a/</sup>	Entitlement to BAQ for 6 days at the rate of \$166.20 per month, or \$33.24, does not accrue for December 12 through 17, 1975, since this period is the portion in excess of 30 days that the member and dependent occupied accommodations under the jurisdiction of the U.S. Government. (See Voucher Nos. P-2959, P-3266 and P-3416, your November and December 1975 accounts.) DODPM, DLT 3-2-5, Rule 6.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Basic Allowance for Quarters (BAQ) (Continued)</u>			
October 1975	Fox, Thomas P. 156 26 7344	\$ 63.68 O/P <sup>a/</sup>	Entitlement to BAQ for 8 days at the rate of \$238.80 per month, or \$63.68, does not accrue for October 18 through 25, 1975, since this period is the portion in excess of 30 days that the member and dependents occupied accommodations under the jurisdiction of the U.S. Government. (See Voucher Nos. P-2153, P-3235, P-3236 and P-3237, your October and December 1975 accounts.) DODPM, DLT 3-2-5, Rule 6.
November 1975 December 1975	Gates, Lawrence R. 315 30 2243	102.00 O/P <sup>a/</sup>	Entitlement to BAQ for 15 days at the rate of \$204 per month, or \$102, does not accrue for November 30 through December 14, 1975, since this period is the portion in excess of 30 days that the member and dependents occupied accommodations under the jurisdiction of the U.S. Government. (See Voucher Nos. P-2779, P-3034, P-3118, P-3256 and P-3423, your November and December 1975 accounts.) DODPM, DLT 3-2-5, Rule 6.
December 1975	Scarborough, George E. 495 48 0747	44.32 O/P <sup>a/</sup>	Entitlement to BAQ for 8 days at the rate of \$166.20 per month, or \$44.32, does not accrue for December 8 through 15, 1975, since this period is the portion in excess of 30 days that the member and dependents occupied accommodations under the jurisdiction of the U. S. Government. (See Voucher Nos. P-2876, P-3084, P-3258 and P-3367, your November and December 1975 accounts.) DODPM, DLT 3-2-5, Rule 6.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Cost of Living Allowance (COLA)</u>			
December 1975 January 1976	Achin, Raymond R. 017 30 6008	\$32.20 U/P <sup>b/</sup>	Entitlement to allowance for the period July 16, 1974, through November 15, 1975, should have been at the rate applicable to a member with three dependents rather than a member with two dependents (Underpaid \$41.45), and for the period November 16 through December 16, 1975, at the rate applicable to a member without dependents rather than a member with two dependents (Overpaid \$9.25). Reply dated May 11, 1976, with attached copy of DD Form 139, to our Informal Inquiry, GAO Form 3010, of March 12, 1976, disclosed that member's number of dependents increased to three on July 16, 1974; that his dependents departed from the overseas station on November 16, 1975, and that the member departed on December 16, 1975. (See additional error under TLA-Departure.)
December 1975	Chouest, Donald R. 437 60 9960	30.55 U/P	Entitlement to allowance for the period November 21, 1974 through November 30, 1975, should have been at the rate applicable to a member with five dependents rather than a member with four dependents. Special Order No. A-650 dated August 14, 1975, attached to Voucher No. P-3220, your December 1975 accounts, shows member has five dependents, including daughter Pia with date of birth as November 21, 1974. JTR, Appendices A and C. (See additional error under HA.)

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Cost of Living Allowance (COLA) (Continued)</u>			
November 1975 January 1976	Matthews, William K. 522 54 1088	\$17.60 O/P <sup>b/</sup>	Entitlement to allowance for the period November 14, 1975 through January 24, 1976, should have been at the rate for a member without dependents rather than a member with two dependents. Member overpaid differences in rates between \$1.35 and \$1.05 per day for the period November 14 through December 15, 1975, and \$0.90 and \$0.70 per day for the period December 16, 1975 through January 24, 1976. Reply (undated) to our Informal Inquiry (GAO Form 3010) of March 31, 1976, disclosed that member's dependents remained at Bentwaters, England and joined member at Ramstein AB on January 25, 1976. (See additional error under HA.)
December 1975 January 1976	Chandler, Sammy C. 463 66 5125	0.80 O/P	Allowance of \$0.80 per day is not payable for December 16, 1975, since Voucher No. T-8358, January 1976 accounts of DSSN 6748, shows member departed his old permanent duty station, Zweibrucken AB, on December 16, 1975. JTR, par. M4301-3b.

<u>Month of LES</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of Error</u>
<u>LEAVE AND EARNINGS STATEMENTS (LES) (CONTINUED)</u>			
<u>Cost of Living Allowance (COLA) (Continued)</u>			
December 1975 January 1976 February 1976 March 1976	McDonald, Roy G. 514 50 3877	\$118.45 O/P <sup>b/</sup>	Allowance of \$1.40 per day for the period December 4 through 15, 1975, and \$0.95 per day for the period December 16, 1975 through March 31, 1976, is not payable since AF Form 1357, attached to Voucher No. P-3105, your December 1975 accounts, shows he departed Ramstein AB on December 4, 1975, in connection with permanent change-of-station assignment. JTR, par. M4301-3b.
December 1975	Magoon, Rodney C. 008 32 2817	0.85 O/P	Allowance of \$0.85 per day is not payable for November 8, 1975, since Voucher No. T-13433, your December 1975 accounts, shows member arrived at Zweibrucken AB on November 8, 1975, and was in a mileage status on that day. JTR, par. M4301-3a.

Notice of Exception issued.

<sup>b/</sup> Reply to GAO Form 3010, Informal Inquiry, shows adjustment action was taken by the Base.