

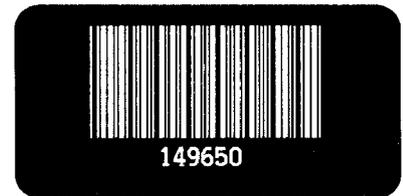
GAO

Report to the Chairman, Subcommittee  
on Readiness, Committee on Armed  
Services, House of Representatives

August 1993

# ARMY HOUSING

## Overcharges for On-Base Lodging Have Not Been Repaid



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United States  
General Accounting Office  
Washington, D.C. 20548

National Security and  
International Affairs Division

B-238071

August 3, 1993

The Honorable Earl Hutto  
Chairman, Subcommittee on Readiness  
Committee on Armed Services  
House of Representatives

Dear Mr. Chairman:

This is a follow-up to our previous report on Army facilities used to lodge military personnel temporarily assigned for training or other purposes.<sup>1</sup> In that report, we stated that, at its two largest commands, Army bases had overcharged soldiers \$70 million for transient lodgings and used the proceeds to subsidize nonappropriated morale, welfare, and recreation activities. We recommended that the Secretary of the Army return the accumulated overcharges to either the originating appropriation or the U.S. Treasury. This report responds to your request that we determine whether the Army has (1) repaid the accumulated overcharges to the proper accounts and (2) reduced transient lodging service charges to eliminate overcharges.

## Results in Brief

The Army has not repaid overcharges that have been accumulated from inflated transient lodging charges. Moreover, we estimate that accumulated overcharges increased to \$157 million Army-wide before the Army stopped diverting transient lodging funds to nonappropriated morale, welfare, and recreation activities in October 1991. At that time, the Army transferred \$34 million to a separate account for transient lodging operations. On the basis of the accumulated overcharges that we reported in 1990, the Congress reduced the Army's operations and maintenance budget requests, which fund transient lodging operations, for fiscal years 1991 and 1992 by a total of \$65 million. Although the Congress expected the Army to reimburse the operations and maintenance account from nonappropriated morale, welfare, and recreation funds, it chose instead to absorb the reductions in operations and maintenance. Therefore, the amount still owed by the nonappropriated morale, welfare, and recreation account is \$123 million (\$157 million less \$34 million).

Although transient lodging service charges have been reduced somewhat, they continue to be inflated. According to Army housing officials, base

<sup>1</sup>Army Housing: Overcharges and Inefficient Use of On-Base Lodging Divert Training Funds (GAO/NSIAD-90-241, Sept. 28, 1990).

commanders have kept lodging charges at higher levels to reduce the impact of reductions in appropriated funds that support transient lodging. Accordingly, the proceeds from inflated lodging charges are being used to fund expenses normally paid for by appropriations, a practice that is inconsistent with Department of Defense (DOD) policy. Moreover, the impact of this practice is to allow bases to use other commands' training funds to support transient lodging, thus freeing base funds to support other operations.

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## Background

The Army has on-base facilities to lodge personnel in travel status. Some of these facilities have been specifically set aside for unaccompanied personnel who are temporarily assigned for training or other purposes. These facilities, known as transient lodging, are designated as mission-essential morale, welfare, and recreation activities and are supported primarily with operations and maintenance funds. Transient personnel also support these facilities through a lodging service charge that home commands either pay directly or reimburse soldiers for as per diem, often using command training funds.

Most Army bases also have transient facilities that are used mainly as interim lodging for military personnel and their dependents making a permanent change of station transfer. These facilities, known as guest houses, are not mission-essential and are supported primarily with nonappropriated funds. Guest housing may also be used by others, such as retirees who are not on official duty.

Prior to 1991, the Army commingled proceeds from transient lodging service charges with nonappropriated funds from other morale, welfare, and recreation activities—for example, officers' clubs, golf courses, and guest houses—in a single fund. In October 1991, the Army adopted accounting procedures that preserve the integrity of transient lodging funds. Guest house funds remain in the Army's single fund. Data on accounts for transient lodging and guest houses are kept by the Community and Family Support Center.

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## The Army Has Not Repaid Accumulated Overcharges

In 1990, we reported that the Army's two largest commands had overcharged official travelers and their home commands millions of dollars in service charges for transient lodging and used the excess charges to subsidize other morale, welfare, and recreation activities. This practice, a violation of congressional guidance and DOD policy, had the

effect of diverting Army training funds to other uses. We reported that accumulated overcharges amounted to \$70 million as of September 30, 1989. On the basis of our report, the Congress reduced the Army's operations and maintenance budget requests by \$30 million and \$35 million for fiscal years 1991 and 1992, respectively. According to the House of Representatives Report 101-665, dated August 3, 1990, on the National Defense Authorization Act for Fiscal Year 1991, the Congress expected the Army to use nonappropriated morale, welfare, and recreation funds to reimburse the operations and maintenance account for these reductions.

... the Army needs to stop this laundering of funds and have the installations that practice this diversion reimburse the O&M [operations and maintenance] account for past funds that were improperly diverted. ...

We found, however, that the Army has not made the reimbursement. According to Community and Family Support Center officials responsible for monitoring nonappropriated morale, welfare, and recreation funds, repayment of accumulated overcharges is inappropriate because of mitigating factors. They told us that the Army used the proceeds from overcharges to construct guest houses. This practice, which was discontinued in October 1991, was authorized by Army Regulation 210-11 (1983), which allowed transient lodging funds to be invested to meet the capital expenditure needs of either transient lodging or guest houses. However, as stated in our 1990 report, the diversion of funds to nonappropriated accounts was inconsistent with congressional committee guidance<sup>2</sup> and DOD policy,<sup>3</sup> both of which state that charges for transient lodging are to be used only to support transient lodging operations. Although DOD acknowledged that proceeds from transient lodging operations should not be used to support guest houses or other morale, welfare, and recreation activities, it has not required the Army to repay the overcharges.

We estimate that accumulated overcharges have increased by \$87 million since 1989, totaling \$157 million Army-wide as of September 30, 1991. In October 1991, the Army stopped its practice of commingling proceeds

<sup>2</sup>Letter of Chairman, Subcommittee on Readiness, House of Representatives, Committee on Armed Services, to the Acting Assistant Secretary of the Army (Manpower and Reserve Affairs), Sept. 9, 1985; H.R. Rep. No. 793, 99th Cong., 2nd Sess. 43-44 (1986); and H.R. Rep. No. 563, 100th Cong., 2nd Sess. 197-199 (1988).

<sup>3</sup>Department of Defense 4165.63-M, Department of Defense Housing Management Manual (June 1988). The practice was also inconsistent with its predecessor, Department of Defense Instruction 4165.47, Adequacy, Assignment, Utilization, and Inventory of Unaccompanied Personnel Housing (July 15, 1980), issued prior to AR 210-11.

from transient lodging service charges with nonappropriated funds from other morale, welfare, and recreation activities. Also at that time, the Army transferred \$34 million to a separate account for transient lodging.

## Transient Lodging Overcharges Have Continued

Although the Army has stopped using transient lodging service charges to support other morale, welfare, and recreation activities, base commanders have continued to inflate service charges to reduce the impact of reductions in appropriated funds.

Transient lodging, as a mission-essential activity, is supposed to provide lodging at the lowest possible price. According to DOD policy,<sup>4</sup> charges should cover operating costs for maid and custodial services and for amenities not available from appropriated funds.<sup>5</sup> Even though average service charges have been reduced from about \$18 to \$14 per day,<sup>6</sup> a recent Army Audit Agency audit of transient lodging service charges found that bases had continued to charge higher lodging rates than were needed to cover authorized expenses.<sup>7</sup>

Army housing officials acknowledged that bases had continued to overcharge for lodging. According to them, base commanders have kept lodging rates at higher levels to reduce the impact of reductions in appropriated funds that support transient lodging. Even though the Director of Army Housing informed base commanders in October 1991 that this practice was not authorized, it was continued. Accordingly, the proceeds from inflated lodging charges are being used to fund expenses normally paid for by appropriations, a practice that is inconsistent with DOD policy.

## Recommendation to the Congress

We recommend that the Congress direct the Army to reimburse the U.S. Treasury \$123 million from its nonappropriated morale, welfare, and recreation funds.

<sup>4</sup>Department of Defense 4165.63-M, Department of Defense Housing Management Manual (June 1988).

<sup>5</sup>Most operating expenses (for utilities, maintenance, and so on) and all major construction and repair should be paid with appropriated funds.

<sup>6</sup>Findings of Army housing officials' Army-wide study of service charges covering the period 1990 to 1992.

<sup>7</sup>This report, Transient Temporary Duty Quarters (SR 93-715, Feb. 26, 1993), examined service charges at 12 Army installations for the period February 1992 to December 1992.

## Recommendations to the Secretary of the Army

We recommend that the Secretary of the Army

- direct base commanders to reduce transient lodging service charges to the minimum necessary to provide authorized services and amenities in accordance with DOD policy and
- require the Army Audit Agency to verify the Army's compliance with directives requiring it to reduce service charges and reimburse the U.S. Treasury from nonappropriated morale, welfare, and recreation funds.

## Agency Comments and Our Evaluation

DOD agreed with our recommendations regarding the reduction of lodging service charges (see app. I). It said that:

- The Army will direct installation commanders to reduce service charges in accordance with a new DOD policy that is to be published by September 1993. The new policy will reaffirm that service charges be based on the minimum amount needed to cover authorized services and amenities.
- The Army Audit Agency will verify compliance with directives to reduce service charges.

DOD did not agree with our recommendation that the Army reimburse the U.S. Treasury for lodging overcharges from its nonappropriated morale, welfare, and recreation funds. DOD said that the Army had invested \$113 million of transient lodging funds in guest house facilities and, at the time of the overcharges, its investment practice was consistent with Army policy. Moreover, it said that to require repayment would be neither fair nor appropriate in view of (1) the Army's and the U.S. government's status of being beneficiaries of \$113 million worth of real property facilities, (2) a \$95-million funding reduction already sustained by the program as a result of our 1990 report, and (3) the expected benefit to temporary-duty personnel provided by the new Army guest houses, which are available to them on a space available basis. Also, DOD objected to our inclusion of interest in calculating overcharges because the funds were invested in real property facilities that did not earn interest.

We believe that DOD's refusal to repay the full amount of lodging overcharges ignores congressional committee direction and intent. As indicated earlier, congressional committees since the mid-1980s have objected continuously to the support of revenue generating morale, welfare, and recreation activities with appropriated funds, describing that practice as "laundering" of funds. Specifically, in a January 1986 report,

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the Morale, Welfare, and Recreation Panel of the Subcommittee on Readiness, House Committee on Armed Services, directed that guest housing be operated on a self-sufficient basis. Therefore, the Committee's direction in House Report 101-665 that the Army stop such laundering and "reimburse" the operations and maintenance account should not have been a surprise to either DOD or the Army. Yet, despite this, the Army refused to make reimbursement and continues to argue that reimbursement is inappropriate.

Repayment of the overcharges is consistent with fairness to the soldier. First, the soldier and his/her family were the primary beneficiaries of the operations and maintenance money that was diverted to guest houses; retirees and others entitled to use guest housing without being on official duty were some of the other beneficiaries. Second, the reductions sustained by the program were not borne by the users of guest housing, but by training and other Army activities that depended on operations and maintenance funds. Third, if guest houses were to be operated on a self-sufficient basis, the service charges imposed on soldiers should have been sufficient to generate the revenues needed to fund construction of new guest houses. Instead, the guest house lodging service charges in commands we reviewed were deposited to installation single funds, where they were available to fund other revenue generating morale, welfare, and recreation activities such as officers' clubs. As it stands, operations and maintenance funds were used to subsidize the construction of new guest houses, thereby reducing funds available for training and readiness.

We believe that a fair treatment of this issue is to regard the funds generated from transient lodging overcharges as a loan from the operations and maintenance account. By investing transient lodging funds instead of nonappropriated funds in guest houses, the Army was able to maintain higher balances in its nonappropriated single fund investment account. This resulted in higher interest earnings for the single fund than would have been earned if the single fund had paid for the guest houses. Thus, we continue to believe that it is appropriate to include an amount for interest in our calculation of monies that should be returned to the Treasury.

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## Scope and Methodology

To determine whether the Army had repaid accumulated overcharges for transient lodging, we (1) held discussions with officials in the Washington, D.C., offices of the Army's Community and Family Support Center and the Office of the Secretary of Defense and (2) examined summary morale,

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welfare, and recreation account data. In determining overcharges, we analyzed available financial information and requested explanations from responsible Community and Family Support Center officials. We did not test the accuracy of this information. We based our estimates on a review of income and expense summaries supplemented by other financial information provided, and applied interest earned to the morale, welfare, and recreation account's beginning balance.

To determine whether the Army had reduced lodging service charges, we relied primarily on the studies of service charges made by Army housing officials in Washington, D.C., and the Army Audit Agency. We interviewed housing officials who conducted the study and examined supporting documentation. We discussed the Army Audit Agency study's scope and methodology with Agency personnel and examined supporting documentation.

We conducted our work in March and April 1993 in accordance with generally accepted government auditing standards.

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We are sending copies of this report to the Chairmen, Senate Committee on Armed Services and House and Senate Committees on Appropriations; the Director, Office of Management and Budget; and the Secretaries of Defense and the Army. We will also make copies available to other interested parties upon request.

Please contact me at (202) 512-5140 if you or your staff have any questions concerning this report. Major contributors to this report are listed in appendix II.

Sincerely yours,



Mark E. Gebicke  
Director, Military Operations  
and Capabilities Issues

# Comments From the Department of Defense

Note: A GAO comment supplementing those in the report text appears at the end of this appendix.



OFFICE OF THE UNDER SECRETARY OF DEFENSE  
WASHINGTON, DC 20301

June 22, 1993

ACQUISITION

Mr. Frank C. Conahan  
Assistant Comptroller General  
National Security and International  
Affairs Division  
U.S. General Accounting Office  
Washington, DC 20548

Dear Mr. Conahan:

This is the Department of Defense (DoD) response to the General Accounting Office (GAO) draft report, "ARMY HOUSING: Overcharges for On-Base Lodging Have Not Been Repaid," dated May 11, 1993, (GAO Code 703013/OSD Case 9404). The DoD partially concurs with the report.

As a result of the September 1990 GAO report (OSD Case 8285-A), the Army revised its procedures and issued new guidance to separate transient lodging income from other non-appropriated funds. The Office of the Secretary of Defense is also developing new guidance on funding of transient housing operations that will reaffirm (1) service charge revenues should be used only for transient lodging and (2) those charges should be established at the minimum level necessary to cover authorized expenses. The new DoD guidance is expected to be published by September 30, 1993.

The Department disagrees with the GAO recommendation that \$124 million of nonappropriated funds be paid to the Treasury of the United States. The income from the funds in question has been utilized to construct guest houses, which have become the property of the U.S. Government. The Government, therefore, has obtained the benefit of those funds. To expect the nonappropriated funds to make further payment of \$124 million would be, in effect, to impose an unjust and unwarranted penalty payment. No significant purpose would be served by such action. The only meaningful impact would be the negative and direct impact on projects that provide benefits to the individual soldiers and their families. At a time when personnel are already being asked to make significant sacrifices, such a result appears to be particularly unwarranted and improper.

The detailed DoD comments on the report findings and recommendations are provided in the enclosure. The Department appreciates the opportunity to comment on the draft report.

Sincerely,

Russel E. Milnes  
Acting Principal Director  
Deputy Under Secretary of Defense  
(Environmental Security) Installations

Enclosure

*Environmental Security -- Defending our Future*

See comment.

GAO DRAFT REPORT - DATED MAY 11, 1993  
(GAO CODE 703013) OSD CASE 9404

"ARMY HOUSING: OVERCHARGES FOR ON-BASE  
LODGING HAVE NOT BEEN REPAID"

DEPARTMENT OF DEFENSE COMMENTS

\* \* \* \* \*

FINDINGS

- **FINDING A: On Base Lodging.** The GAO explained that the Army has on-base facilities to lodge personnel who are in a travel status. The GAO noted that transient lodging (which has been set aside for unaccompanied personnel who are temporarily assigned for training or other purposes) are designated as mission-essential morale, welfare, and recreation activities and are supported primarily with funds appropriated for operations and maintenance. The GAO further explained transient personnel also support the facilities through assessment of a lodging service charge that is either paid directly or reimbursed by the home command as part of the per diem to the soldier--often command training funds are used. In addition, the GAO explained that most Army bases also have guest houses, which are used mainly as interim lodging for military personnel and dependents who are making a permanent change of station. The GAO pointed out that guest houses are not mission-essential and are supported primarily with nonappropriated funds. The GAO reported that in October 1991, the Army adopted accounting procedures to preserve the integrity of transient lodging funds--and, as a result, proceeds from transient lodging service charges are no longer commingled with nonappropriated funds from other morale, welfare, and recreation activities. (pp. 2-3/GAO Draft Report)

**DoD RESPONSE:** Concur. The "accounting procedures" adopted by the Army in October 1991 consisted of the establishment of separate nonappropriated fund instrumentalities and bank accounts for billeting funds.

- **FINDING B: The Army Has Not Repaid Accumulated Overcharges.** The GAO referred to a September 1990 report in which it had concluded that the two largest Army commands had overcharged official travelers \$70 million in service charges for transient lodging and used the excess charges to subsidize other morale, welfare, and recreation activities (OSD Case 8285-A). The GAO explained that on the basis of the prior report the Congress reduced the Army operations and

Now on p. 2.

Appendix I  
Comments From the Department of Defense

maintenance budget requests by \$30 million for FY 1991 and \$35 million for FY 1992. The GAO reported that, according to House of Representatives Report 101-665, dated August 3, 1990 on the National Defense Authorization Act for FY 1991, the Congress expected the Army to use nonappropriated morale, welfare, and recreation funds to reimburse the operations and maintenance account for the reductions. The GAO found, however, that the Army had not made the reimbursements. The GAO reported that, according to the Community and Family Support Center officials, repayment of accumulated overcharges is inappropriate because the Army used the proceeds to construct guest houses. The GAO did find that the practice was discontinued in October 1991, and \$33 million was transferred to a separate account for transient lodging. The GAO concluded that the accumulated overcharges have increased by \$87 million since 1989--and, as of September 30, 1991, estimated the overcharges to be \$157 million Army-wide. (pp. 3-5/GAO Draft Report)

See comment.

Now on pp. 2-4.

**DoD RESPONSE: Partially Concur.** The situation reported by the GAO only reflects conditions for two Army commands--the Forces Command and the Training and Doctrine Command. When viewed from a total Army-wide perspective, however, funds were not diverted from transient lodging service charges to other nonappropriated morale, welfare, and recreation activities. Those activities were actually profitable during each of the years in question.

At the time the overcharges occurred, Army established policy was followed for reinvesting transient lodging funds in guest house construction projects. In fact, the reinvestment in question actually resulted in the Army and the U.S. Government being the beneficiaries of \$113 million worth of real property facilities.

Subsequent to the 1990 GAO report, the DoD reviewed the situation and determined that the DoD policies in place at the time were unclear as to the appropriateness of the Army approach. As recognized by the GAO, the Army has now revised its procedures to preserve the integrity of transient lodging funds. The DoD is also developing new guidance on funding of transient housing operations, expected to be issued by September 30, 1993 (see also the DoD responses to Finding C and Recommendations 1).

See comment.

With regard to the GAO estimate that overcharges now amount to \$157 million, \$123 million was reinvested in guest houses and an additional \$34 million was transferred to billeting funds. The balance of about \$10 million represents the GAO calculation of interest that the funds would have earned. That amount is not appropriate, however, since the funds were reinvested in real property facilities that do not earn interest.

Further, it should be noted that Fort Sam Houston, which sought an exception and did not transfer the required funds on October 1, 1991, did so after the exception was denied. Their compliance with the Vice Chief of Staff guidance added in excess of \$1 million to the \$33 million cited by GAO.

**FINDING C: Transient Lodging Overcharges Have Continued.**

The GAO concluded that, although the Army stopped using transient lodging service charges to support other morale, welfare, and recreation activities, base commanders have continued to inflate service charges to reduce the impact of reductions in appropriated funds. The GAO pointed out that, according to DoD policy, such charges should only cover operation costs for maid and custodial services and for amenities not available from appropriated funds. The GAO asserted that, even though average service charges have been reduced from \$18 to \$14 per day, a recent Army Audit Agency audit of transient lodging service charges found that bases had continued to charge higher lodging rates than were needed to cover authorized expenses. In summary, the GAO concluded that the proceeds from inflated lodging charges are being used to fund expenses normally paid for by appropriations which is inconsistent with DoD policy. (pp. 5-6/GAO Draft Report)

Now on p. 4.

**DoD RESPONSE: Concur.** The Office of the Secretary of Defense is preparing a new policy issuance for funding of transient housing operations--the target date for publication is September 30, 1993. The new guidance will reaffirm that service charge revenues shall be used only for transient lodging, and it will provide that charges shall be the minimum amount necessary to cover specific authorized expenses, including services and amenities.

Within 120 days of receiving the revised DoD policy, the Army will disseminate transient lodging guidance that will fully comply with the DoD policy.

\* \* \* \* \*

**RECOMMENDATIONS**

**RECOMMENDATION 1:** The GAO recommended that the Secretary of the Army direct base commanders to reduce transient lodging service charges to the minimum necessary to provide authorized service and amenities--in accordance with DoD policy. (p. 6/GAO Draft Report)

Now on p. 4.

Appendix I  
Comments From the Department of Defense

**DoD RESPONSE: Concur.** As indicated in the DoD response to Finding C, new DoD guidance is being developed that will required service charges be based on the minimum amount necessary to cover specific authorized expenses, including services or amenities. It is expected that the new DoD policy will be published by September 30, 1993. Within 120 days from receipt of the new DoD policy, the Army will direct installation commanders to reduce service charges to the minimum necessary to provide authorized services and amenities as provided by DoD policy.

**RECOMMENDATION 2:** The GAO recommended that the Secretary of the Army require the Army Audit Agency to verify Army compliance with directives to reduce service charges. (pp. 6-7/GAO Draft Report)

**DoD RESPONSE: Concur.** The Army Audit Agency will continue to verify compliance with directives to reduce service charges.

**RECOMMENDATION 3:** The GAO recommended that the Secretary of the Army reimburse the U.S. Treasury from nonappropriated morale, welfare, and recreation funds. (pp. 6-7/GAO Draft Report)

**DoD RESPONSE: Nonconcur.** As explained in the DoD response to Finding B, the situation that resulted in overcharges only reflects actions by two Army commands--from an Army-wide perspective, funds were not diverted. It should also be recognized that at the time the overcharges occurred, established Army policy for reinvesting transient lodging funds was followed.

During the period in question, the Army invested a total of \$113 million of transient lodging funds in guest house facilities. In fact, the Army actually invested \$21 million more than was collected into capital improvements of both types of facilities, benefitting the U.S. Government. For the nonappropriated funds to pay an additional \$124 million would be an unjust and unwarranted penalty payment, when the Government has already obtained significant benefits.

The Army has now revised its procedures to ensure the integrity of transient lodging funds. It would, therefore, not be appropriate at this time to require repayment of nonappropriated funds derived from personnel when an equivalent amount has already been reinvested into real property guest house facilities. Further, repayment would require that nonappropriated funds be withdrawn from that

Now on p. 5.

Now on p. 5.

amount contributed by Service members for morale, welfare, and recreation programs. That action would be neither fair nor appropriate. It should also be recognized that, as a result of the 1990 GAO report, the Congress reduced funding by \$65 million and an additional \$30 million was reduced internally.

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**MATTER FOR CONGRESSIONAL CONSIDERATION**

**SUGGESTION:** The GAO suggested that the Congress direct the Army to reimburse the U.S. Treasury \$124 million from nonappropriated morale, welfare, and recreation funds. (p. 6/GAO Draft Report)

**DoD RESPONSE: Nonconcur.** The suggested reimbursement is not warranted in light of the corrective actions taken by the Army and the prior funding reductions already sustained (see the DoD responses to the GAO Findings and Recommendations). Moreover, the use of the funds for guest houses also overlooks the fact that guest housing and transient housing, while conceptually separate, are also conceptually interrelated.

Not only are both types of housing Government real property, whether paid for with appropriated or nonappropriated funds, DoD policy provides that military personnel on permanent change of station, with or without family members, may occupy transient lodging on a confirmed reservation basis when guest houses or permanent quarters are not immediately available. Department of Defense policy also provides that temporary duty personnel may occupy guest houses on a space available basis.

In addition, it should be recognized that temporary duty requirements can be expected to derive significant indirect support from the new Army guest houses. Therefore, to expect the nonappropriated funds to make further payments to the benefit of the U.S. Government by paying money to the Treasury when those funds have already been used for the benefit of the Government, would penalize the nonappropriated funds and ultimately the beneficiaries --the individual soldiers and their dependents.

Now on p. 5.

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The following is GAO's comment on the Department of Defense's letter dated June 22, 1993.

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**GAO Comment**

We changed the report to reflect an increase in the amount of money transferred to the transient lodging account and a reduction in the amount of money still owed by the nonappropriated morale, welfare, and recreation account. According to Defense, in addition to the \$33 million cited in a draft of this report, Fort Sam Houston transferred \$1 million to transient lodging.

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