



February 2014

DEFENSE TRANSPORTATION

DOD Can Better Ensure That Federal Agencies Fully Reimburse for Using Military Aircraft

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GAO Highlights

Highlights of [GAO-14-189](#), a report to congressional requesters

Why GAO Did This Study

Senior federal government officials—including high-ranking DOD officials, cabinet members, and members of Congress—are required or authorized to fly on military aircraft. This high-priority movement of senior government officials, known as special air missions, is accomplished with a fleet of 15 aircraft assigned to the Air Force's 89th Airlift Wing, located at Joint Base Andrews, Maryland. Both the Office of Management and Budget and DOD issued guidance on the management and use of these aircraft.

GAO was requested to examine government officials' use of military aircraft and the regulations and policies that govern such travel. GAO examined the extent to which (1) senior federal government officials have used military aircraft and the costs associated with this travel, and (2) agencies have followed guidance governing the use of military aircraft by senior federal government officials. GAO reviewed relevant legislation and guidance, DOD's processes, and special air mission data from fiscal years 2008 through 2012. This review does not include air travel by the President, Vice President, First Lady, and Second Lady.

What GAO Recommends

GAO recommends that DOD ensure federal agencies fully reimburse for special air missions when required by developing a process to identify and track each mission, such as by mission number or another unique identifier, from billing through reimbursement for all applicable costs. In written comments on a draft of the report, DOD concurred with the recommendation.

View [GAO-14-189](#). For more information, contact Chris P. Currie at (404) 679-1875 or curriec@gao.gov.

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DOD Can Better Ensure That Federal Agencies Fully Reimburse for Using Military Aircraft

What GAO Found

The Air Force's 89th Airlift Wing flew 2,513 special air missions for senior federal government officials during fiscal years 2008 through 2012, with the number of missions increasing by 13 percent from 463 missions in fiscal year 2008 to 522 missions in fiscal year 2012. The cost of special air missions ranged from about \$17 million in fiscal year 2008 to about \$26 million in fiscal year 2012, and the fees paid for secure communication services ranged from about \$4 million in fiscal year 2008 to \$7 million in fiscal year 2012. The federal agencies with the greatest number of special air missions were the Department of Defense (DOD) and the Department of State. Members of Congress had the next highest number of missions. Collectively, these agencies and Congress constituted about 91 percent of all special air missions flown by the 89th Airlift Wing.

Number and Cost of 89th Airlift Wing's Missions (by Fiscal Year)

Fiscal year	Number of missions	Cost (in millions)
2008	463	\$17
2009	509	14
2010	502	15
2011	517	24
2012	522	26
Total	2513	\$96

Source: GAO analysis of Air Force data.

Note: Dollar values have not been adjusted for inflation.

DOD and other federal agencies followed DOD guidance on the high-priority movement of senior federal government officials on military aircraft, but DOD does not identify and track reimbursements for each mission. This guidance addresses the request, approval, prioritization, scheduling, and reimbursement from non-DOD agencies for special air missions. Federal internal control standards emphasize the importance of internal control activities, such as documenting transactions and events, to help ensure that management's directives are carried out. However, DOD does not identify and track whether it was reimbursed for each special air mission. GAO determined that traveling agencies should have reimbursed DOD approximately \$5 million for 180 special air missions flown during fiscal years 2009 through 2012. However, GAO found that DOD was unable to document reimbursement for 16 of the 180 special air missions. Specifically, 2 of the 16 missions were not billed to the proper agency in fiscal year 2010. DOD officials stated that the remaining 14 missions were properly billed, but officials could not document reimbursement. DOD officials told GAO that they do not routinely identify and track reimbursements for each mission and that DOD's guidance does not specifically require organizations to identify and track each special air mission throughout the billing and reimbursement process, such as tracking by mission number or another unique identifier. This is partly because agencies at times make one payment to DOD for multiple missions. However, without a process to identify and track each special air mission for reimbursement, DOD cannot ensure that it has been fully reimbursed as required by DOD guidance.

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Abbreviations

DFAS	Defense Finance and Accounting Service
DOD	Department of Defense
OMB	Office of Management and Budget

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February 27, 2014

The Honorable Tom Coburn, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Richard Burr
United States Senate

Senior federal government officials—including high-ranking Department of Defense (DOD) officials, cabinet members, and members of Congress—are authorized to fly on military aircraft, and sometimes officials are required to use military aircraft such as when they require security, continuous access to secure communications, or have exceptional scheduling demands.¹ This high-priority movement of senior government officials, known as special air missions, is accomplished with a fleet of 15 aircraft assigned to the Air Force's 89th Airlift Wing, located at Joint Base Andrews, Maryland.²

Both the Office of Management and Budget (OMB)³ and DOD⁴ have issued guidance on the management and use of military aircraft available for special air missions. Federal officials issue guidance in part because the cost of flying on military aircraft typically is more costly than flying commercial aircraft and to establish procedures when demand for military

¹Within DOD, the Secretary of Defense, Deputy Secretary of Defense, and the Chairman and Vice Chairman of the Joint Chiefs of Staff are required to travel on military aircraft for all air travel.

² This report does not review air travel by the President, Vice President, First Lady, and Second Lady. Other than the President, who travels exclusively on VC-25 aircraft (Boeing 747 aircraft designated as Air Force One when transporting the president), the Vice President, First Lady, and Second Lady travel on all of the various aircraft used by the 89th Airlift Wing.

³OMB, *Improving the Management and Use of Government Aircraft*, Circular No. A-126 (Washington, D.C.: May 22, 1992).

⁴DOD, *DOD Policy on the Use of Government Aircraft and Air Travel*, DOD Directive 4500.56 (Washington, D.C.: May 11, 2010); and DOD, *DOD Support for Travel of Members and Employees of Congress*, DOD Directive 4515.12 (Washington, D.C.: Jan. 15, 2010).

aircraft exceeds availability. In 1999, our most recent review of the use of military aircraft for special air missions, we found weaknesses in guidance and in internal controls, including billing and reimbursements for air travel by non-DOD government officials.⁵ Specifically, we recommended that DOD improve its billing and reimbursement process to ensure that DOD organizations comply with departmental accounting and financial management requirements to record transactions in a manner that permits verification of the proper handling of the funds. DOD subsequently improved its billing and reimbursement process by establishing agreements with other agencies to electronically transfer reimbursements.

You requested that we examine government officials' use of military aircraft and the regulations and policies that govern such travel. This report examines the extent to which (1) senior federal government officials have used military aircraft and the costs associated with this travel, and (2) agencies have followed guidance governing the use of military aircraft by senior federal government officials.

To determine the extent to which senior federal government officials have used military aircraft and the costs associated with this travel, we tabulated the number of special air missions⁶ flown by the 89th Airlift Wing and calculated the costs associated with these missions—including aircraft operating costs and the use of secure communications—for fiscal years 2008 through 2012, which was the most recent 5-year period that data was available. We calculated the cost of special air missions flown during fiscal years 2008 through 2012 using the flight duration of the missions and the Air Force's actual cost per flying hour associated with the type of aircraft used. The cost per flying hour is calculated by the Air Force at the end of each fiscal year by dividing the actual annual costs for fuel, maintenance, and the salaries of military personnel who plan and execute the missions by the number of hours flown for each aircraft. To determine the extent to which agencies have followed guidance governing the use of military aircraft by senior federal government officials, we examined relevant guidance issued by DOD, OMB, and the White House, as well as relevant laws. We compared this guidance and

⁵GAO, *Defense Transportation: 89th Airlift Wing Executive Branch Policies Improved but Reimbursement Issues Remain*, [GAO/NSIAD-99-170](#), Aug. 16, 1999.

⁶For this report, a "mission" refers to all the flight legs of a round trip.

the *Standards for Internal Control in the Federal Government*⁷ to the request, approval, scheduling, and reimbursement processes followed by DOD and the White House Military Office to determine whether the processes were in accordance with the guidance and federal internal control standards. This review does not include travel by the President, Vice President, First Lady, and Second Lady. To determine if DOD received payments for reimbursable missions, we reviewed billing and payment data retained by the Air Force and the Defense Finance and Accounting Service for the past four fiscal years 2009 through 2012. We analyzed the data for any anomalies, such as inaccurate or missing information, and interviewed officials from the Air Force and the White House Military Office to discuss how data was accumulated and verified. Based on this analysis, we determined that the data on the number of missions flown, their associated costs, and subsequent reimbursements were sufficiently reliable for the purposes of our review.

We conducted this performance audit from March 2013 to February 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We discuss our scope and methodology in more detail in appendix I.

Background

Requirements for Travel on Military Aircraft

OMB Circular A-126 and DOD guidance require that DOD's aircraft for special air missions operate primarily for official purposes to:

- perform agency responsibilities, as directed by the Secretary of Defense or the President;
- transport officials that the President or the Secretary of Defense designate due to the need for security, secure communications, or exceptional scheduling; and

⁷GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

-
- transport officials for other agency business, such as giving speeches, attending conferences, and making routine site visits.⁸

DOD guidance also states that certain officials, such as the Secretary of Defense and Chairman of the Joint Chiefs of Staff, are required at all times to use military aircraft in lieu of commercial aircraft. Because of this requirement, these officials are authorized to fly on military aircraft for unofficial travel.⁹ Guests may accompany authorized senior federal government officials when space is available; however, schedulers may not select a larger aircraft to accommodate guests. Moreover, guests are required to pay the U.S. Treasury the cost of a coach-class ticket for a comparable itinerary.

Role of the 89th Airlift Wing in Special Air Missions for DOD

The 89th Airlift Wing, which is headquartered at Joint Base Andrews in Maryland, provides worldwide transportation for cabinet members, members of Congress, and other high-ranking dignitaries of the United States and foreign governments. Within the 89th Airlift Wing, the Presidential Airlift Group manages air transportation exclusively for the President. The Office of Special Air Missions, which is within the Office of the Air Force's Vice Chief of Staff, coordinates and schedules the 89th Airlift Wing's special air missions.¹⁰

As of December 2013, the 89th Airlift Wing supported special air missions by maintaining a fleet of 15 aircraft, which was composed of 5 C-20Bs (equivalent to a Gulfstream III), 6 C-37A/Bs (equivalent to a Gulfstream V) and 4 C-32s (equivalent to a Boeing 757). Figure 1 show examples of these aircraft.

⁸According to OMB Circular A-126 and DOD Directive 4500.56, air travel for other agency business normally should be accomplished using commercial transportation; however, use of military aircraft can be authorized when commercial transportation is not reasonably available to effectively fulfill the agency's requirement, where highly unusual circumstances present a clear and present danger, an emergency exists, using military aircraft is more cost effective than using commercial transportation, or other compelling operational considerations make commercial transportation unacceptable.

⁹The officials required to travel on military aircraft must pay the U.S. Treasury the cost of a commercial airline's coach-class ticket for any portion of each mission that is unofficial travel.

¹⁰This report does not review travel by the President, Vice President, First Lady, and Second Lady.

Figure 1: Examples of Aircraft Flown by the 89th Airlift Wing



C-20B (Gulfstream III)



C-37A (Gulfstream V)



C-32 (Boeing 757)

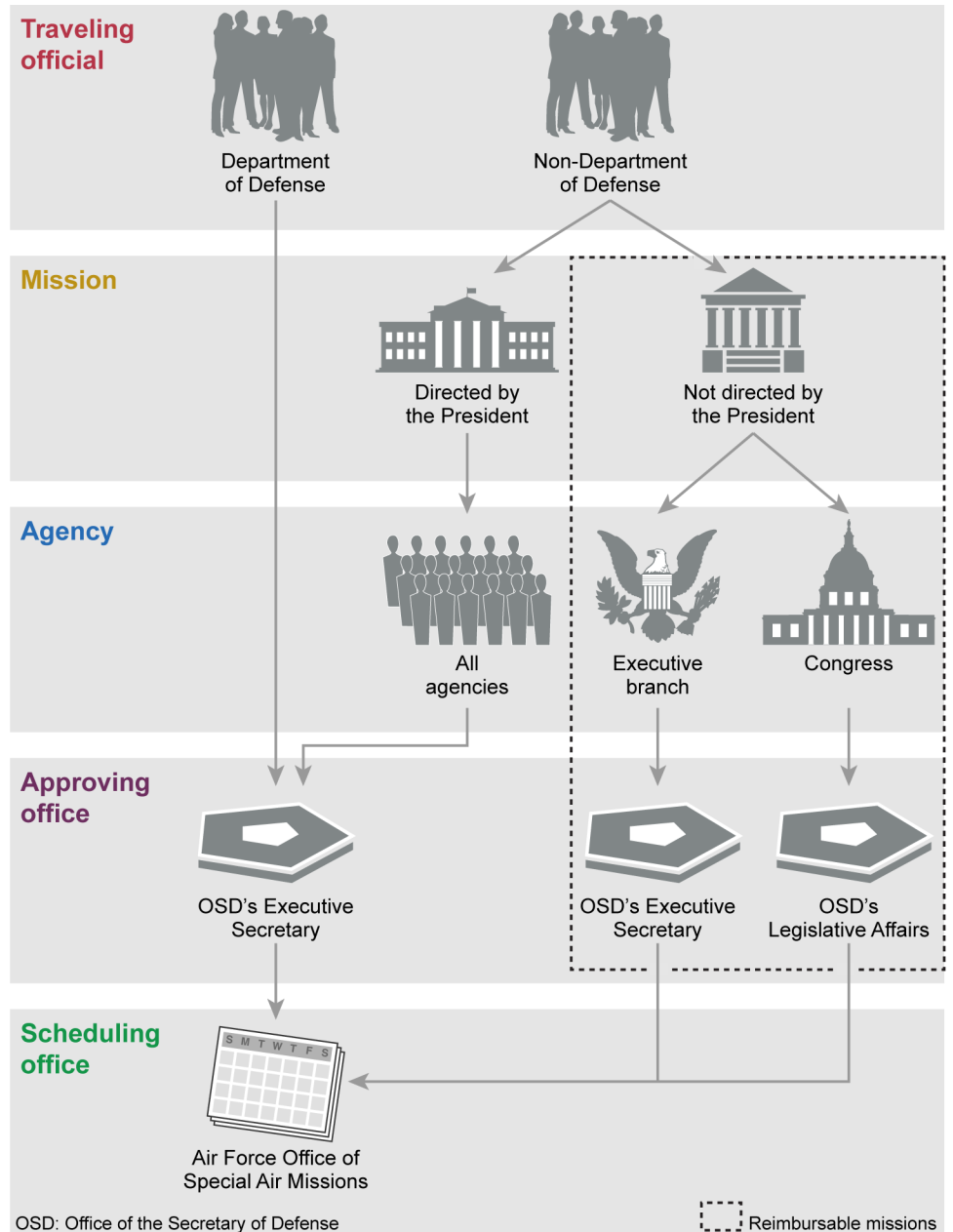
Source: Defense Video and Imagery Distribution System (C-20B); GAO (C-37A and C-32).

Appendix II provides details on the capabilities of aircraft in the 89th Airlift Wing. The 89th Airlift Wing's flight operations are funded from annual appropriations to the Air Force's operation and maintenance account. The Air Mobility Command manages the portion of the account that funds the wing. For fiscal year 2012, the wing reported an annual operating budget of \$70.7 million.

Process for Requesting, Approving, and Scheduling Special Air Missions

OMB, DOD, and White House guidance outlines the process that executive branch agencies, the White House, and Congress follow to request, approve, prioritize, and schedule travel by senior government officials on military aircraft (see fig. 2).

Figure 2: Process of Requesting, Approving, and Scheduling Special Air Missions



Source: Analysis of OMB, DOD, and White House guidance.

Note: Travel requests for DOD officials who are designated as required to use military aircraft do not need approval by the OSD's Executive Secretary.

Senior federal government officials seeking to travel on 89th Airlift Wing aircraft must submit their requests for review and agency-level approval within their respective agencies. The agency is expected to review the itinerary and passenger list, ascertain whether the trip is for official reasons, and determine whether the agency should reimburse DOD for the cost of the travel. When the travel is directed by the President, the request is reviewed and approved by the Office of the Secretary of Defense's Executive Secretary. Members of Congress submit their requests to the Office of the Assistant Secretary of Defense for Legislative Affairs for review and approval. Requests from executive branch agencies, including those prepared by DOD, are submitted to the Office of the Secretary of Defense's Executive Secretary for review and approval. Once approved, requests are forwarded to the Air Force's Office of Special Air Missions for scheduling and a unique five-digit identifying number is assigned for each mission. If the 89th Airlift Wing does not have sufficient aircraft to accommodate all of the requests for travel, the Office of Special Air Missions works with the agencies to accommodate their requests. Accommodating requests may entail changing the time or dates, or using aircraft from sources outside of the 89th Airlift Wing. If Air Force schedulers cannot accommodate competing requests, schedulers plan the missions according to the traveling officials' priority rankings, which are shown in table 1.

Table 1: Priority Rankings of Senior Federal Government Officials Authorized to Fly on the 89th Airlift Wing's Aircraft

Ranking	Officials included (in descending order of priority)
Priority 1	<ul style="list-style-type: none"> • President of the United States • Foreign heads of state
Priority 2	<ul style="list-style-type: none"> • Vice President of the United States • Speaker of the House • Former presidents • Cabinet secretaries, Secretary of Defense, Secretary of State • White House Chief of Staff • U.S. Trade Representative • U.S. senators, U.S. representatives • Deputy cabinet secretaries, Deputy Secretary of Defense • Assistants and counsels to the President, Director of the Central Intelligence Agency • Military services' secretaries • Chairman of the Joint Chiefs of Staff, Vice Chairman of the Joint Chiefs of Staff • Military services' chiefs • Combatant commanders
Priority 3	<ul style="list-style-type: none"> • Military services' under secretaries, Office of the Secretary of Defense assistant secretaries • National Guard Bureau Chief, service vice chiefs, major command chiefs
Priority 4	<ul style="list-style-type: none"> • Combatant command deputies, military service three-star flag officers

Source: Air Force's Office of Special Air Missions.

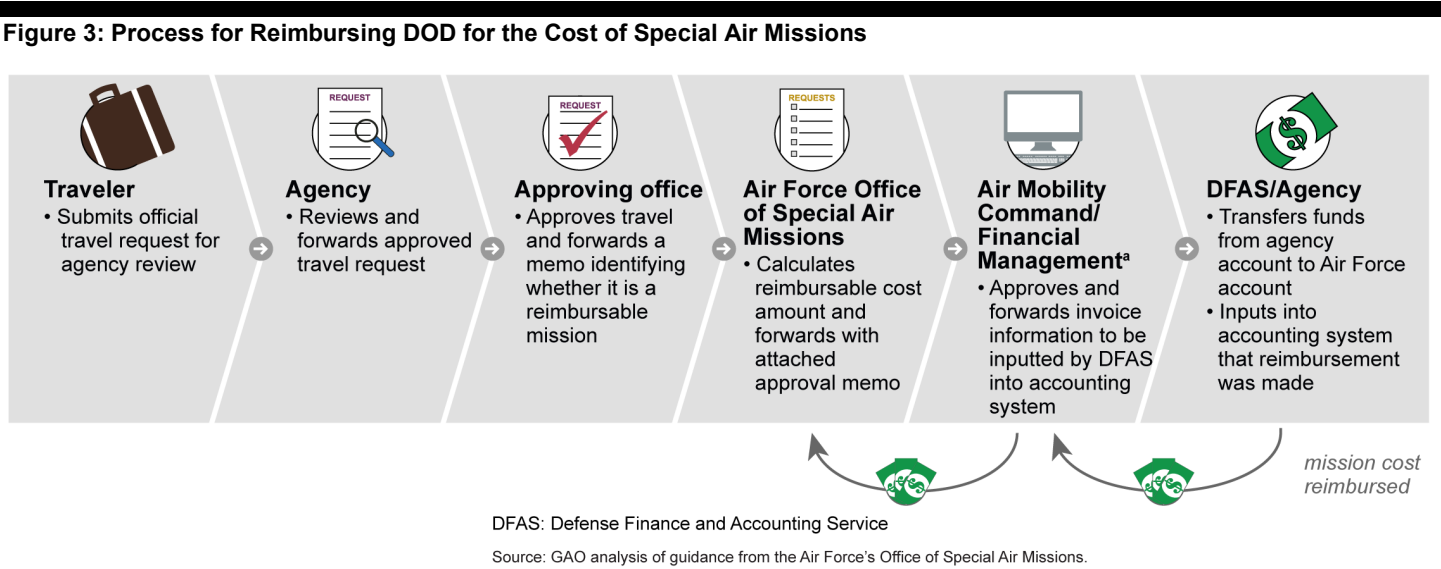
Requirement to Reimburse for Travel on Special Air Missions

Federal agencies generally are required to reimburse DOD for the cost of special air missions flown by the 89th Airlift Wing.¹¹ After the completion of a special air mission that is reimbursable to DOD, the Office of Special Air Missions sends a memo to Air Mobility Command's Financial Management Directorate¹² to collect payment for the mission. The memo includes an invoice for the mission's costs. The Financial Management Directorate reviews the invoice information and, if approved, forwards it to the Defense Finance and Accounting Service (DFAS), which inputs the invoice information into the Air Force's General Accounting and Finance System. DFAS notifies the Department of the Treasury to transfer funds

¹¹31 U.S.C. § 1535; OMB Circular No. A-126, Att. A. Under some circumstances President-directed missions of non-DOD travelers may not be reimbursable.

¹²As of October 1, 2012, the Air Force transferred responsibilities in the reimbursement process from the Air Mobility Command's Financial Management Directorate to the 89th Airlift Wing's Financial Management Office.

for the mission’s costs from the traveling agency’s budget account into the Air Force’s budget account. Once the transfer of funds is complete, DFAS records the reimbursement in the Air Force’s accounting system. This process is shown in figure 3.



In accordance with OMB Circular A-126, DOD calculates the reimbursement amount for special air missions by multiplying a predetermined hourly rate of the particular type of aircraft by the number of hours flown. The Air Force sets the hourly rate—based on historical actual costs and projected mission costs—to cover fuel, maintenance, and the salaries of military personnel who plan and execute the missions. Table 2 shows the reimbursement rates for federal agencies for fiscal years 2008 through 2012. These reimbursement rates do not include the cost of in-flight services such as catering and secure communications, which are provided by DOD-approved private contractors and are billed separately.

Table 2: Federal Agency Reimbursement Rates Per Flying Hour for 89th Airlift Wing Aircraft (Fiscal Years 2008 through 2012)

Aircraft	2008 Rate	2009 Rate	2010 Rate	2011 Rate	2012 Rate
C-20B (Gulfstream III)	\$5,279	\$6,210	\$3,953	\$5,188	\$5,475
C-32A (Boeing 757)	18,418	12,202	12,082	12,723	11,842
C-37A (Gulfstream V)	6,950	2,926	1,905	3,461	3,273
C-37B (Gulfstream V)	\$6,950	\$2,926	\$1,905	\$3,527	\$3,273

Source: Air Force's Office of Financial Management and Comptroller.

Number and Cost of Special Air Missions Have Increased Over 5 Years

From fiscal year 2008 through fiscal year 2012, the 89th Airlift Wing flew a total of 2,513 special air missions—522 special air missions during fiscal year 2012, a 13-percent increase over the 463 missions that it flew during fiscal year 2008. The cost of special air missions ranged from about \$17 million in fiscal year 2008 to about \$26 million in fiscal year 2012, and the fees paid for secure communication services ranged from about \$4 million in fiscal year 2008 to \$7 million in fiscal year 2012.¹³

Number of Special Air Missions Increased 13 Percent and Cost About \$96 Million for Fiscal Years 2008 Through 2012

From fiscal year 2008 through fiscal year 2012, the 89th Airlift Wing flew 2,513 special air missions to transport senior federal government officials at a cost of about \$96 million. As table 3 shows, over the 5-year period that we reviewed, the number of special air missions—which include reimbursable and nonreimbursable missions—flown by the 89th Airlift Wing generally increased. Overall, the number of special air missions increased by 13 percent from fiscal year 2008 (463 missions) through fiscal year 2012 (522 missions). Officials from the 89th Airlift Wing told us that this increase in special air missions was caused by many factors, including greater demand from DOD and other federal agencies for 89th Airlift Wing aircraft and the limited availability of other military and government-operated aircraft to transport senior federal government officials. The annual cost of special air missions fluctuated from a low of \$14 million in fiscal year 2009 to a high of \$26 million in fiscal year 2012. Officials attributed this cost fluctuation to the increase in the number of missions flown, as well as cost changes in fuel, aircraft maintenance, and military personnel salaries.

¹³Dollar values have not been adjusted for inflation.

Table 3: Number and Cost of 89th Airlift Wing's Special Air Missions (by Fiscal Year)

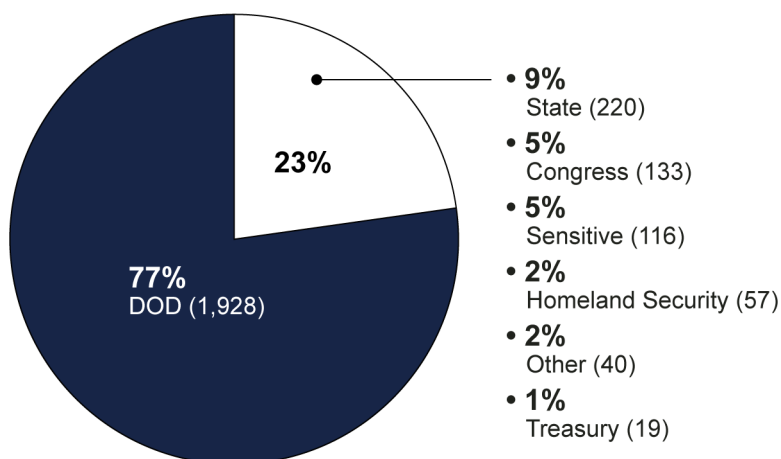
Fiscal year	Number of missions	Cost (in millions)
2008	463	\$17
2009	509	14
2010	502	15
2011	517	24
2012	522	26
Total	2513	\$96

Source: GAO analysis of data from the Air Force's Office of Special Air Missions.

The federal agencies with the largest number of special air missions were DOD (1,928 missions) and the Department of State (220 missions), as shown in figure 4. Members of Congress had the next highest number of missions with 133 missions. Collectively, these two agencies and Congress accounted for about 91 percent of all special air missions flown by the 89th Airlift Wing. Examples of why agencies used 89th Airlift Wing aircraft—instead of their own agencies' aircraft or commercial aircraft—include:

- An official from the Department of State was directed by the President to travel on a nonreimbursable basis in furtherance of foreign policy, for which commercial aircraft would not be able to provide the necessary secure communications and security.
- The Secretary of Veterans Affairs traveled on a reimbursable basis due to exceptional scheduling demands.
- The Attorney General traveled on a reimbursable basis because the Department of Justice's Gulfstream aircraft was unavailable while being used on another mission.

Figure 4: Total Percentage and Number of Special Air Missions Flown by the 89th Airlift Wing (by Traveling Agency During Fiscal Years 2008 through 2012)



Source: GAO analysis of data from the Air Force's Office of Special Air Missions.

Note: Percentages do not add to 100 due to rounding. Other agencies include the Departments of Agriculture, Commerce, Health and Human Services, the Interior, Energy, Justice, Housing and Urban Development, Labor, Veterans Affairs, and Transportation.

See appendix III for a complete breakout of the special air missions flown by the 89th Airlift Wing, by traveling agency and by fiscal year.

Of the four types of military aircraft that the 89th Airlift Wing used for special air missions during fiscal years 2008 through 2012, the C-20B (Gulfstream III) was used most often to transport senior federal government officials, accounting for over 40 percent of all missions. The C-20B can carry up to 12 passengers and is used primarily for travel within the continental United States. The C-37A (Gulfstream V) and C-37B (Gulfstream V) also can carry up to 12 passengers, but can fly more than twice the distance and hours as the C-20B. The C-32A (Boeing 757) can carry up to 46 passengers, and can fly about the same distance and hours as the C-37A and C-37B. Table 4 shows the number of special air missions flown on each of the 89th Airlift Wing's aircraft, and by fiscal year. Appendix II provides more information on the capabilities of these aircraft.

Table 4: Number of Special Air Missions Flown by the 89th Airlift Wing (by Aircraft and by Fiscal Year)

Aircraft (civilian equivalent)	2008	2009	2010	2011	2012	Total
C-20B (Gulfstream III)	261	256	222	150	177	1066
C-32A (Boeing 757)	37	37	36	39	23	172
C-37A (Gulfstream V)	162	165	182	174	149	832
C-37B (Gulfstream V)	3	51	61	154	173	443
Total	463	509	501	517	522	2513

Source: GAO analysis of data from the Air Force's Office of Special Air Missions.

Agencies Paid DOD About \$29 Million for Secure Communications

During fiscal years 2008 through 2012, federal agencies paid DOD about \$29 million¹⁴ for providing secure communications services (e.g., secure telephone calls, e-mail, and Internet access) on 89th Airlift Wing special air missions (see table 5). Annual fees for secure communications services ranged from about \$4 million in fiscal year 2008 to \$7 million in fiscal year 2012.

Table 5: Fees for Secure Communications Services by Fiscal Year

Fiscal year	Total cost (in millions)
2008	\$4
2009	4
2010	7
2011	6
2012	7
Total	\$29

Source: 89th Airlift Wing's Office of Financial Management.

Note: Numbers do not add up due to rounding.

Agencies pay DOD for secure communications services that are used during flights. Each agency is charged a fee of \$500 to \$1,000 per special air mission for secure communications services and pre-flight equipment

¹⁴Dollar values have not been adjusted for inflation.

testing, regardless of whether agencies use this capability. Additional charges are applied on a per-unit basis, so agencies are charged per minute of telephone time and per kilobyte of data downloaded. Agencies that fly frequently on military aircraft can enter into an annual support agreement with the 89th Airlift Wing that includes an estimate of charges it will pay for secure communications services in the upcoming fiscal year.

Agencies Followed Guidance for Special Air Missions, but DOD Does Not Identify and Track Reimbursements for Each Mission

DOD and other federal agencies followed DOD guidance on the high-priority movement of senior federal government officials on military aircraft. This guidance addresses the request, approval, prioritization, scheduling—and in DOD’s case—reimbursement from non-DOD agencies for special air missions. However, DOD does not identify and track whether it was reimbursed for each special air mission. DOD guidance does not specify that DOD officials should track reimbursements by special air mission. However, internal control standards emphasize the importance of activities, such as documenting transactions, to help ensure that management directives are carried out—in this case, that each special air mission was reimbursed when required. We found that DOD was unable to document reimbursement for 16 (about 9 percent) of 180 special air missions; the 16 missions cost about \$353,000 during fiscal years 2009 through 2012.¹⁵

Agencies Follow Guidance for Special Air Missions

DOD established processes governing the use of military aircraft by senior federal government officials from DOD, other executive branch agencies, the White House, and Congress, including a process for collecting reimbursements when required. These processes outline procedures for requesting, approving, and prioritizing travel to minimize costs and to effectively use limited resources. For example, the Office of Special Air Missions established guidance outlining its process for contacting and coordinating with traveling agencies prior to scheduling a mission. Agencies follow the processes outlined in the guidance in order to be approved to use military aircraft. Further, the processes implement the requirement that federal agencies reimburse DOD for the cost of special air missions flown by the 89th Airlift Wing. Traveling agencies reimburse at a rate that the Air Force sets annually for each aircraft type

¹⁵Dollar values have not been adjusted for inflation. DOD retained financial data on special air mission reimbursements for the past four years (since fiscal year 2009). In contrast, DOD had special air mission data for the past five years (since fiscal year 2008).

to cover the cost of fuel and maintenance, contractor fees, and salaries of military personnel who plan and execute the missions.¹⁶ For example, for fiscal year 2012, the Air Force set a reimbursement rate of \$3,273 per flying hour for each of six C-37A/B aircraft in the 89th Airlift Wing.

Since our 1999 report, in which we found that DOD did not collect payments for all billed reimbursable missions,¹⁷ DOD established partnership agreements with several agencies that travel frequently on military aircraft. These agreements allow for electronic transfer of funds via the Department of Treasury's Intra-governmental Payment and Collection System to cover the cost of a completed special air mission. DFAS officials told us that under these partnership agreements, when a special air mission is approved and scheduled, the traveling agency agrees to pay an estimated amount of money to cover the cost of that mission. After the 89th Airlift Wing notifies DFAS that a mission has been completed, DFAS transfers funds from the traveling agency to DOD to cover mission costs. If a traveling agency does not have a partnership agreement with DOD to enable transfer of funds through the Intra-Governmental Payment and Collection System, DFAS will bill the agency for reimbursement costs.

DOD Does Not Identify and Track Reimbursements for Each Special Air Mission

We determined that traveling agencies should have reimbursed DOD approximately \$5 million for 180 (about 9 percent) of the 2,050 special air missions flown during fiscal years 2009 through 2012.¹⁸ However, DOD does not identify and track the billing and reimbursement for each special air mission and officials could not document whether agencies paid all required reimbursements.

Of the 180 reimbursable special air missions flown by the 89th Airlift Wing during fiscal years 2009 through 2012, 77 missions involved agencies that, given the sensitivity of their work, are not identified in this report at

¹⁶The rates do not include the cost of in-flight services, such as catering and secure communications, which are provided by DOD-approved contractors and are billed separately.

¹⁷GAO, *Defense Transportation: 89th Airlift Wing Executive Branch Policies Improved but Reimbursement Issues Remain*, [GAO/NSIAD-99-170](#) (Washington, D.C.: Aug. 16, 1999).

¹⁸Dollar values have not been adjusted for inflation.

DOD's request.¹⁹ Two other agencies with large numbers of reimbursable special air missions were the Department of State (49 missions) and Department of Homeland Security (34 missions). Collectively, these three groups of agencies accounted for about 89 percent of reimbursable special air missions flown on the 89th Airlift Wing's aircraft. Table 6 shows the number and cost of reimbursable special air missions by each traveling agency during fiscal years 2009 through 2012.

Table 6: Number and Cost of Reimbursable Missions by Agency from Fiscal Years 2009 through 2012 (from Highest to Lowest Number of Missions)

Agencies	Number of missions	Reimbursement amount (in millions)
Sensitive Missions	77	\$1.8
State	49	1.0
Homeland Security	34	1.3
Labor, Veterans Affairs, Transportation^a	8	0.1
Treasury	6	1.0
Energy	3	0.5
Agriculture	2	0.1
Justice	1	0.02
Total	180	\$5.3^b

Source: GAO analysis of data from Air Mobility Command and DFAS.

^aOfficials from these agencies flew together on all 8 missions.

^bNumbers do not add up due to rounding.

DOD's reimbursement process for special air missions involved three organizations that do not track each reimbursement by mission number throughout the billing and reimbursement process. The three organizations are: the Office of Special Air Missions, the Air Mobility

¹⁹The Office of Special Air Missions issued a policy memo in February 2012 that outlined procedures for managing sensitive special air missions to reduce the likelihood of information leaks, such as limiting the release of information to what was required for mission execution.

Command's Financial Management Directorate,²⁰ and DFAS. When a reimbursable special air mission is completed, the Office of Special Air Missions notifies the Financial Management Directorate by transmitting a list of mission numbers,²¹ as well as other information such as the approval memo and an invoice for each mission. With this information, the Financial Management Directorate tabulates the cost of one or several missions for a particular agency and enters the total cost in the Air Force's General Accounting and Finance System but does not always note the identifying mission numbers. DFAS, using the directorate's data entries, bills the traveling agency for the total cost of accrued special air missions, and records when agency payment is received.

DOD and Air Force financial management officials told us that DOD does not routinely identify and track each special air mission and whether DOD was fully paid for all required reimbursements, and that it is not uncommon for agencies to reimburse DOD for multiple missions with one payment. Consequently, DOD officials could not readily discern whether the department was fully reimbursed for each and all missions. Standards for Internal Control in the Federal Government emphasize the importance of internal control activities, such as documenting transactions and events, to help ensure that management's directives are carried out, in this case, that each special air mission was reimbursed if required.²²

However, according to DOD officials, DOD's guidance does not specifically require that DOD organizations develop and implement a process to identify and track each special air mission throughout the billing and reimbursement for all applicable costs, such as tracking by mission number or another unique identifier. At our request, DOD officials identified documentation of reimbursement of the missions, and we found that traveling agencies reimbursed DOD almost \$5 million for 164 special air missions.²³ However, DOD initially was unable to document whether agencies reimbursed, as required, about \$353,000 owed for 16 special air

²⁰As of October 1, 2012, the Air Force transferred responsibilities in the reimbursement process from the Air Mobility Command's Financial Management Directorate to the 89th Airlift Wing's Financial Management Office.

²¹The Office of Special Air Missions, at the time a mission is scheduled, assigns a unique five-digit number to identify each mission.

²²GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: November 1999).

²³Dollar values have not been adjusted for inflation.

missions. Upon further review, officials in the Office of Special Air Missions found that 2 of the 16 missions without documented reimbursements were not billed to the proper agency in fiscal year 2010, and those costs were not reimbursed. The cost of these 2 missions was about \$7,000. DOD officials stated that the remaining 14 missions were properly billed for about \$346,000, but they could not document whether they had been reimbursed. Officials agreed that tracking reimbursements by mission number would help them determine whether agencies had reimbursed DOD for each special air mission. Without a process to identify and track each special air mission throughout billing and reimbursement, DOD cannot ensure that it has been fully reimbursed as required by DOD policy.

Conclusions

From fiscal years 2008 through 2012, the Air Force's 89th Airlift Wing flew senior federal government officials on more than 3,400 special air missions. DOD has developed a process to manage requests, approvals, and scheduling that is consistent with OMB and DOD guidance. However, without a process to identify and track the costs and applicable agency reimbursements on a mission-by-mission basis, and DOD is unable to document whether it was paid for all required reimbursements. Consequently, DOD may not be receiving required reimbursements for the cost of special air missions.

Recommendation for Executive Action

To ensure that federal agencies fully reimburse DOD for special air missions when required to do so, we recommend that the Secretary of Defense direct the Under Secretary of Defense (Comptroller) and Chief Financial Officer to revise guidance and require that DOD organizations develop and implement a process that identifies and tracks each special air mission, such as tracking by mission number or another unique identifier, from billing through reimbursement for all applicable costs.

Agency Comments and Our Evaluation

We provided a draft of this report to DOD for official review and comment. In its written response, reproduced in appendix IV, DOD concurred with our recommendation and provided additional comments. DOD also provided technical clarifications, which we incorporated where appropriate.

In its written comments, DOD stated that our recommendation would address the documentation problems that we identified in the reimbursement process. Specifically, DOD stated that it anticipates

issuing further regulatory guidance to address our recommendation, and the Office of the Secretary of Defense's Executive Secretary has asked federal agencies requesting the use of military aircraft to include a line of accounting code in each request memo. According to DOD, this accounting code, along with the Air Force's unique five-digit number for each special air mission, will ensure repayments of appropriate mission expenses. We believe that DOD is taking a step in the right direction to improve its internal controls by including a line of accounting code in the request memos, which would identify the agency budget account to charge and would make the billing process quicker. However, agencies often reimburse for multiple missions with one payment under the same budget account, which would still not identify whether each special air mission was reimbursed. We continue to believe that DOD should use the unique identifiers that it assigns to each special air mission to track each mission throughout the billing and reimbursement process to better ensure that DOD is fully reimbursed, as appropriate, for each mission. Doing so would allow DOD to fix a gap in internal controls that does not allow DOD to readily match billing with subsequent reimbursements for each special air mission and would fully address our recommendation. During our review, we and DOD officials had to expend considerable time and effort to identify, obtain, and analyze documentation to determine whether the department was appropriately reimbursed for each special air mission.

In its written comments, DOD also stated that we did not include a large portion of the missions flown by the 89th Airlift Wing that supported travel by the President, Vice President, and their families in this review. We recognize that these missions are a large part of the 89th Airlift Wing's total missions; however, the scope of this review focused solely on travel by high-level executives within DOD and other federal agencies.

We are sending copies of this report to the appropriate congressional committees; the Secretary of Defense; the Under Secretary of Defense for Acquisition, Technology, and Logistics; the Under Secretary of Defense (Comptroller); the Secretary of the Air Force; the Office of Management and Budget; General Services Administration; the White House Military Office; and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (404) 679-1875 or curriec@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix V.

A handwritten signature in black ink that reads "Chris P. Currie". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

Chris P. Currie
Acting Director
Defense Capabilities and Management

Appendix I: Scope and Methodology

To determine the extent to which senior federal government officials have used military aircraft and the costs associated with this travel, we obtained and analyzed information from the 89th Airlift Wing regarding special air missions during fiscal years 2008 through 2012 for executive branch agencies and Congress. Specifically, we tabulated the number of special air missions flown by agency and by fiscal year. We excluded from our review special air missions on aircraft outside of those in the Air Force's 89th Airlift Wing that DOD infrequently uses to transport senior officials. The aircraft used outside of the 89th Airlift Wing include assets of the Air Force's 310th Air Squadron located at MacDill Air Force Base, Florida; the 201st Air Squadron at Joint Base Andrews, Maryland; the 932nd Airlift Wing at Scott Air Force Base, Illinois; as well as aircraft of the Navy, Army, U.S. Pacific Command, U.S. European Command, and U.S. Africa Command. To determine the costs associated with the 89th Airlift Wing's special air missions, we calculated the cost of special air missions flown during fiscal years 2008 through 2012 using the flight duration of the mission and the cost per flying hour associated with the type of aircraft used. The cost per flying hour is calculated by the Air Force at the end of each fiscal year by dividing the actual annual costs for fuel, maintenance, and the salaries of military personnel who plan and execute the missions by the number of hours flown for each aircraft. We analyzed the data for any anomalies, such as inaccurate or missing information. Further, we met with officials from the Air Force's Office of Special Air Missions and the White House Military Office to discuss how the mission data was accumulated and validated for accuracy and completeness. We determined that the data on the number of special air missions flown, the names of the traveling agencies that flew on these missions, and the costs associated with these missions were sufficiently reliable for the purposes of our review.

To determine the extent to which agencies have followed guidance governing the use of military aircraft by senior federal government officials, we analyzed relevant directives, instructions, manuals, and other guidance issued by DOD, OMB, and the White House, reviewed relevant laws, and met with cognizant officials from these organizations, and from the General Services Administration and the Department of the Treasury. We compared the organizations' guidance and the *Standards for Internal Control in the Federal Government* to the request, approval, scheduling, and reimbursement processes adopted by the 89th Airlift Wing, Air Force's Office of Special Air Missions, Air Force's Air Mobility Command, DFAS, and the White House Military Office to determine whether the processes were in accordance with the guidance and internal control standards. This review does not include travel by the President, Vice

President, First Lady, and Second Lady. To identify those special air missions for which DOD should be reimbursed and the amounts to be reimbursed, we analyzed Air Force and DFAS billing and payment data, which were available for the past four years from fiscal years 2009 through 2012. To determine if DOD received payments for the identified reimbursable missions, we reviewed billing and reimbursement documentation and met with officials from DFAS and Air Mobility Command to discuss their process for collecting and tracking reimbursements. We determined that the reimbursement data were sufficiently reliable for the purposes of our review.

We conducted this performance audit from March 2013 to February 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Capabilities of Military Aircraft Used By the 89th Airlift Wing to Perform Special Air Missions

Aircraft (civilian equivalent)	Number of aircraft assigned to the 89th Airlift Wing	Passenger capacity (with ravens ^a)	Aircraft range ^b	Primary users
C-20B (Gulfstream III)	5	12 (10)	2,500 miles or 5 hours	Vice President, Secretary of State, Secretary of Defense, Deputy Secretary of Defense, Chairman of the Joint Chiefs of Staff, Vice Chairman of the Joint Chiefs of Staff
C-32 A (Boeing 757)	4	46	4,500 miles or 11 hours	Vice President, Secretary of State, Chairman of the Joint Chiefs of Staff
C-37A (Gulfstream V)	3	12 (10)	5,200 miles or 11 hours	Vice President, Secretary of State, Secretary of Defense, Deputy Secretary of Defense, Chairman of the Joint Chiefs of Staff, Vice Chairman of the Joint Chiefs of Staff
C-37B (Gulfstream V)	3	12 (10)	5,500 miles or 11 hours	Vice President, Secretary of State, Secretary of Defense, Deputy Secretary of Defense, Chairman of the Joint Chiefs of Staff, Vice Chairman of the Joint Chiefs of Staff

Source: Air Force's Office of Special Air Missions.

^aRavens are U.S. Air Force security personnel who are responsible for protecting Air Force aircraft in the air and on the ground.

^bThe aircraft range is the distance and time that an aircraft can fly without refueling.

Appendix III: 89th Airlift Wing's Number of Special Missions, by Traveling Agency and by Fiscal Year (in Alphabetical Order)

Agencies	2008	2009	2010	2011	2012	Total
Agriculture	1	2	0	1	0	4
Commerce	3 ^a	0	0	0	0	3
Congress	0	53	49	20	11	133
DOD	369	372	374	411	402	1928
Energy	1	3	2	0	1	7
Health and Human Services	2	1	0	0	0	3
Homeland Security	12	10	10	11	14	57
Housing and Urban Development	1	0	1	0	0	2
Interior	1	2	0	0		3
Justice	2	2	0	1	1	6
Labor, Veterans Affairs, Transportation ^b	1	2	8	1	0	12
Sensitive Missions ^c	30	23	10	19	34	116
State	34	35	45	50	56	220
Treasury	5	4	3	4	3	19
Total	463	509	502	517	522	2513

Source: GAO analysis of data from the Air Force's Office of Special Air Missions.

^aOne of these missions included officials from the Departments of Labor, Veterans Affairs, and Transportation.

^bOfficials from these three agencies flew together on all 12 missions.

^cThe sensitive missions involved agencies that, given the sensitivity of their work, are not identified in this report at DOD's request.

Appendix IV: Comments from the Department of Defense



DEPARTMENT OF THE AIR FORCE
HEADQUARTERS UNITED STATES AIR FORCE
WASHINGTON DC 20330-1480

14 February 2014

Mr. Chris Currie
Director, Defense Capabilities and Management
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Mr. Currie:

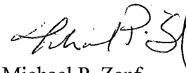
This is the Department of Defense (DoD) response to the GAO Draft Report GAO-14-189, "Defense Transportation: DOD Can Better Ensure That Federal Agencies Fully Reimburse for Using Military Aircraft," dated January 22, 2014 (GAO Code 351803).

I'd like to thank the GAO for providing the opportunity to address the data and conclusions presented in this report. The Department of Defense was pleased with the finding in this report that 100% of the missions flown by government officials on military aircraft were requested, approved, prioritized, and scheduled in accordance with all governing federal guidance and that 99.4% of those missions were audited and reimbursed correctly. We appreciate the GAO's minor technical recommendation on how to perfect the reimbursement process to avoid the documentation problem that was experienced four years ago with two of the 2500 missions examined in this report. We believe that implementing the solution attached in the Summary of Recommendations will rectify this deficiency.

The stated purpose of this report is to examine the extent to which (1) government officials have used military aircraft and the costs associated with this travel and (2) agencies have followed guidance governing the use of military aircraft by senior federal government officials. The GAO chose not to examine over 1100 missions (43% of the total travel during the time frame of the report) supported by the 89th Airlift Wing and over 50% of the costs associated with that travel by excluding missions in support of the President of the United States, Vice-President of the United States, and the First Lady.

There is general level of concern that the title of this GAO report as well as the Executive Summary misrepresents the findings of the report. Although DoD strives for perfection in the audit process, there was an audit mistake made on 0.08% of the missions examined in this report. There have been no documented errors since 2010. We anticipate further regulatory guidance as a result of the recommendation provided by the GAO. In the interim, the Office of Secretary of Defense, Executive Secretary has asked all outside DoD agencies that are requesting airlift support to include a line of accounting on their official request memo. We believe that this accounting code along with the unique five digit mission number created by the Special Air Missions office for mission tracking will ensure that there is no future confusion regarding repayment of mission expenses.

Sincerely,



Michael P. Zepf
Director, Special Air Missions
Headquarters United States Air Force

Attachments:
Summary of Recommendations

**GAO DRAFT REPORT DATED JANUARY 22, 2014
GAO-14-189 (GAO CODE 351803)**

“Defense Transportation: DOD Can Better Ensure That Federal Agencies Fully
Reimburse for Using Military Aircraft”

**DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION**

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense direct the Under Secretary of Defense (Comptroller) and Chief Financial Officer to revise its guidance and require DOD organizations develop and implement a process to identify and track each special air mission throughout the billing and reimbursement for all applicable costs, such as tracking by mission number or another unique identifier.

DoD RESPONSE: Concur

Appendix V: GAO Contact and Staff Acknowledgments

GAO Contact

Chris P. Currie, (404) 679-1875 or curriec@gao.gov

Staff Acknowledgments

In addition to the contact named above, Marc Schwartz, Assistant Director; John Beauchamp; Richard Burkard; Cynthia Grant; Hillary Hampton; Gina Hoffman; Amie Steele Lesser; Richard Powelson; and Christine San made key contributions to this report.

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