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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
2006 WASHINGTON BOULEVARD BUILDING
234 STATE STREET
DETROIT, MICHIGAN 48226

MAY 9 1974

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Commanding Officer
U. S. Naval Air Facility
Sigonella, Sicily



Dear Sir:

As part of our continuing review of the Navy's financial management system, we examine selected transactions in disbursing officers' accounts. In reviewing transactions in the accounts of the Naval Air Facility, Sigonella, Sicily, for the 6 months ended June 30, 1973, we found errors on 134 of 623 pay records and vouchers examined--an error rate of 22 percent. The errors resulted in over and under-payments or erroneous leave balances, as summarized in the appendix.

Our findings indicate a definite need for more proficiency in preparing and paying travel claims--61 percent of the payments to civilians and 37 percent of the payments to military personnel were inaccurate. The most common types of errors are discussed below.

- Meal deductions for military members were made incorrectly--primarily while in flight on Government aircraft. See paragraphs M1150-4, item 4 and M4254-2, JTR.
- Per diem was not paid for travel between stations. In numerous instances, per diem was not paid for the day of member's departure from the United States or for temporary duty and days of travel en route. See paragraphs M4200 and M4253, JTR.
- An incorrect aerial port of embarkation was used to compute mileage allowances for members upon separation. See paragraph M4159, JTR.

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--Dependents, transported to a facility for medical treatment not locally available, were improperly reimbursed for subsistence expenses. See paragraph M7107, JTR.

--Incorrect per diem rates were used for civilian overseas travel. In most cases, the \$6 rate rather than the destination rate established for periods of travel of less than 6 hours was used. See paragraph C0101-5b(5), JTR.

Since our review was limited to records at the Navy Finance Center, Cleveland, we were unable to pinpoint responsibility or determine specific error causes. However, we believe travel errors can be substantially reduced if disbursing personnel become more familiar with the Joint Travel Regulations and exercise more care in performing routine tasks. Most of the other errors are the types that can be minimized by adequate verification and supervisory reviews.

We are bringing this information to your attention so you can take action to prevent future errors. Your comments on the causes and advice as to any actions taken will be appreciated. To assist you, we are enclosing information copies of informal inquiries. Please let us know if you need additional information.

Sincerely yours,

C. H. MOORE

C. H. Moore
Regional Manager

Enclosures--2

Appendix

Copies of Informal Inquiries (11)

cc: Comptroller of the Navy (NCD-3)
Comptroller of the Navy (NCF-4)
Commanding Officer, Navy Finance Center, Cleveland
Commanding Officer, Navy Regional Finance Center,
Norfolk
Director, Naval Area Audit Service, Boston

APPENDIX

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICEU. S. NAVAL AIR FACILITY, SIGONELLA, SICILY
JANUARY 1 THROUGH JUNE 30, 1973EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL</u>	<u>REVIEWED</u>	<u>ERRORS</u>	<u>RECORDS WITH ERRORS</u>	
				<u>Number</u>	<u>Percent</u>
Military travel vouchers	788	262	108	98	37
Civilians travel vouchers	64	32	27	20	63
Miscellaneous vouchers	4	4	-	-	-
Military pay records	<u>1,502</u>	<u>325</u>	<u>16</u>	<u>16</u>	<u>3</u>
Totals	<u>2,358</u>	<u>623</u>	<u>151</u>	<u>154</u>	<u>22</u>

SUMMARY OF ERRORS

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Meals - deductions	36	\$ 176.98	\$ 42.00
Not paid while en route between stations	16		220.61
Incorrect rate	9	23.67	40.60
Not entitled - in mileage or leave status	9	76.64	
Constructive travel	1		5.90
Computation	1	51.40	
<u>Mileage</u>			
Separation - wrong overseas port of embarkation	16	456.84	
Incorrect distance	3		17.82
<u>Dependant's Travel</u>			
Subsistence expense - not entitled	13	170.18	
Ineligible dependent	2	38.61	
Incorrect distance	2		0.72
Not entitled to dislocation allowance - paid trailer allowance	1	121.50	

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>Other</u>			
Not reimbursed for cost of Government quarters	2		\$ 52.00
Not entitled to reimbursement for cost of traveler's checks	1	\$ 24.00	
Subtotal	109	\$1,119.82	\$ 386.65
<u>CIVILIAN TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Wrong rate	15	\$ 28.25	\$ 112.25
Quarters-deduction	1		15.58
Not paid for day of return to duty station	1		33.00
Not entitled - travel for less than 12 hours	1	11.50	
Computation	1	5.75	
<u>Mileage</u>			
Incorrect distance	1	3.30	
<u>Other</u>			
Not authorized full collision insurance on rental car	1	12.50	
Subtotal	27	\$ 67.60	\$ 150.63
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Quarters allowance not paid on change of station	2		\$ 102.93
Leap year leave - wrong number of days	1		538.84
Leave rations not credited	1		18.98
Commuted rations - erroneous deduction	1		18.09
Basic pay - not adjusted for longevity	1		34.00
Subtotal	6		\$ 697.73

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
Total monetary errors	<u>141</u>	<u>\$1,187.42</u>	<u>\$1,147.01</u>
		<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>Leave Accounting</u>			
Balance computed incorrectly	<u>10</u>	<u>90 1/2 days</u>	<u>5 days</u>
Total all errors	<u>151</u>		