



Released RRT
6/20/83

UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
SUITE 500, WASHINGTON BOULEVARD BUILDING
234 STATE STREET
DETROIT, MICHIGAN 48226

12 JUN 1975

Commanding Officer
Navy Regional Finance Center *0.4312*
Pearl Harbor, Hawaii

Dear Sir:

As part of our continuing review of the Navy's financial management system, we examined selected transactions from the Pearl Harbor Navy Regional Finance Center's accounts for October 1974. We found errors on 58 of 402 travel vouchers examined -- an error rate of 14 percent.

We concluded a definite need exists for more proficiency in preparing and paying civilian travel claims -- 54 percent of the payments to civilians and 8 percent of the payments to military personnel were in error. The most common types of errors are discussed below:

- Numerous underpayments of per diem were made to civilian employees because payment was computed from the time they left the airport. This is contrary to paragraph C 10104, JTR, that provides for computing per diem allowances from the time the traveler leaves his place of abode, office, or other point of departure. For examples, see vouchers Q3602, Q4072 and attached informal inquiries.
- A few civilian employees were erroneously paid per diem while they were in a leave status contrary to paragraph C10101-8, JTR. See voucher Q2700.
- Several military members were underpaid per diem because deductions were made on the basis of Government messing facilities being available although endorsements to the orders stated that use of such facilities were not practical. For examples, see vouchers Q3497 and A1742 and attached informal inquiries.

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--Incorrect payments of mileage were made to some military members because of the use of incorrect distances.

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. Other errors can be minimized by adequate verification and supervisory reviews.

This information is brought 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,

M. L. WIETSTOCK

M. L. Wietstock
Acting Regional Manager

Enclosures

Copies of informal
inquiries (13)

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