



ARMY NATIONAL GUARD

Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers

Highlights of [GAO-05-400T](#), a testimony before the Subcommittee on Government Management, Finance, and Accountability, Committee on Government Reform, House of Representatives

Why GAO Did This Study

This testimony outlines (1) the impact of the recent increased operational tempo on the process used to reimburse Army Guard soldiers for travel expenses and the effect that travel reimbursement problems have had on soldiers and their families; (2) the adequacy of the overall design of controls over the processes, human capital, and automated systems relied on for Army Guard travel reimbursements; (3) whether the Department of Defense's (DOD) current efforts to automate its travel reimbursement process will resolve the problems identified; and (4) other DOD actions to improve the accuracy and timeliness of Army Guard travel reimbursements.

What GAO Recommends

GAO's related report ([GAO-05-79](#)) makes 23 recommendations to address Army Guard travel reimbursement weaknesses in the areas of process, human capital, and systems. GAO also recommends that DOD ensure that its longer term system improvement efforts include complete and lasting solutions to the identified weaknesses.

DOD concurred with 21 recommendations and described actions to correct noted deficiencies. DOD partially concurred with 2 recommendations regarding automated systems fixes for meal cost authorizations and requirements to pay soldiers interest on late reimbursements.

www.gao.gov/cgi-bin/getrpt?GAO-05-400T.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Gregory D. Kutz at (202) 512-9095 or kutz@gao.gov.

What GAO Found

Mobilized Army Guard soldiers have experienced significant problems getting accurate, timely, and consistent reimbursements for out-of-pocket travel expenses. These weaknesses were more glaring in light of the sustained increase in mobilized Guard soldiers following the terrorist attacks of September 11, 2001. To its credit, the Defense Finance and Accounting Service (DFAS) hired over 200 new personnel to address travel voucher processing backlogs and recently upgraded their training. However, Guard soldiers in our case study units reported a number of problems they and their families endured due to delayed or unpaid travel reimbursements, including debts on their personal credit cards, trouble paying their monthly bills, and inability to make child support payments.

Examples of Problems Encountered by Case Study Units

Army Guard unit	Number of affected soldiers in unit	Problems encountered and status
Maryland 115th Military Police	107 of 107	Soldiers housed off-post were denied per diem authorization. Some paid for meals out of pocket while others hitchhiked and rode bicycles 3.5 miles to post dining facility. Unpaid.
Mississippi 20th Special Forces	75 of 75	Soldiers were erroneously required to pay to eat government-provided meals at mess hall. Partially paid.
Mississippi 114th Military Police	76 of 76	Soldiers were denied authorization for proportional meal rate for meal expenses that we estimated to be about \$6,000 each. Unpaid.
Pennsylvania 876th Engineer Battalion	36 of 37	Despite filing identical monthly vouchers, soldiers were paid amounts ranging from \$0 to \$1,718. DFAS adjustments caused overpayments of \$200 to about \$1,350, resulting in debts to soldiers.

Source: GAO.

The soldier bears primary responsibility for travel voucher preparation, including obtaining paper copies of various types of authorizations. DFAS data indicate that it rejected and asked soldiers to resubmit about 18 percent of vouchers during fiscal year 2004—a churning process that added to delays and frustration. Also, existing guidance did not clearly address the sometimes complex travel situations of mobilized Army Guard soldiers, who were often housed off-post due to overcrowding on military installations. Further, DOD continued to be noncompliant with a law that requires payment of late payment interest and fees when soldiers' travel reimbursements are not timely. With respect to human capital, GAO found a lack of oversight and accountability and inadequate training. Automated systems problems, such as nonintegration of key systems involved in authorizing and paying travel expenses and failure to automate key processes, also contributed to the inefficient, error-prone process. DOD has been developing and implementing the Defense Travel System (DTS) to resolve travel-related deficiencies. However, DTS will not address some of the key systems flaws. For example, DTS is currently not able to process mobilized soldier travel authorizations and vouchers and identify and calculate late payment interest and fees.