



092619

UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
2225 WASHINGTON BOULEVARD BUILDING
234 STATE STREET
DETROIT, MICHIGAN 48226

JUN 23 1971

Commanding Officer
Naval Ordnance Missile Test Facility
White Sands Missile Range, New Mexico

Dear Sir:

As part of our centralized audit at the Navy Finance Center, Cleveland, we tested transactions in the accounts of your disbursing officer for the period July through December 1969. We reviewed 98 of the 182 military pay records, 205 of 318 disbursing voucher payments, and a number of procurement and collection transactions. We also evaluated the results of administrative examinations of pay and travel transactions for the same period made by the San Diego Navy Regional Finance Center.

Your disbursing activities were generally satisfactory although we believe improved controls are needed in processing travel payments. We found 46 erroneous payments totaling \$606. Of these, 36 errors involved travel. We also found three errors in leave and tax reporting. The errors are summarized in the appendix. Details on the more significant errors are included in the enclosed information copies of our notices of exception and informal inquiries.

Administrative examiners reviewed 38 pay records and 89 military travel vouchers for the same period and reported 12 errors totaling \$756. Eleven of these errors involved travel payments.

Since our review was limited to examining records available at the Finance Center, we were unable to determine why the mistakes occurred. However, disbursing personnel apparently need to strengthen their controls over travel payments. You may wish to use our report to inquire into the causes of the errors and to take any corrective actions necessary.

We would appreciate your comments on our observations along with advice of actions taken. Please let us know if you need additional details.

[Disbursing Officer's Account, Navy Finance Center,
Cleveland]

714998

50TH ANNIVERSARY 1921-1971

BEST DOCUMENT AVAILABLE

We are sending copies of this letter to the Comptroller of the Navy; the Director, Navy Military Pay System; the Commanding Officer, San Diego Navy Regional Finance Center; and the Director, San Diego Naval Area Audit Service.

Sincerely yours,

C. H. MOORE

C. H. Moore
Regional Manager

Enclosures -- 2
Appendix
Copies of notices of exception (3)
and informal inquiries (4)

BEST DOCUMENT AVAILABLE

SUMMARY OF ERRORS FOUND IN AUDIT OF
JULY THROUGH DECEMBER 1969 ACCOUNTS OF
NAVAL ORDNANCE MISSILE TEST FACILITY
WHITE SANDS MISSILE RANGE, NEW MEXICO

MILITARY PAY RECORDS

<u>Type of error</u>	<u>Number</u>	<u>Overpayment</u>	<u>Underpayment</u>
Basic allowance for quarters (w/o dependents) not deducted for period of excess leave	1	\$ 11.70
Excess leave improperly deducted for 31st day of the month	1		\$ 4.26
Family separation allowance allowed through date before arrival at new station based on constructive travel	2	1.00	2.00
Advance pay not carried forward	1	60.00 ^{a/}	
Basic allowance for subsistence not credited in lump sum leave settlement	1		19.15
Leave rations not credited	1		3.96
Commutated rations not stopped during absence	1	1.05	
Leave not charged correctly	2	(37 days)	
Lump sum leave base pay not included as taxable income	<u>1</u>	_____	_____
Subtotal	<u>11</u>	<u>\$ 73.75</u>	<u>\$ 29.37</u>

MILITARY TRAVEL - PERMANENT CHANGE OF STATION

Per diem not paid for overseas travel	2		11.78
Wrong per diem rate	2	1.16	4.06
Travel performed prior to issuance of orders - dependent travel and dislocation allowance not allowed	2	157.98	
Excess tips to stewards	1	26.00 ^{b/}	
Mileage between unauthorized travel points	<u>1</u>	<u>3.66</u>	_____
Subtotal	<u>8</u>	<u>\$ 188.80</u>	<u>\$ 15.84</u>

MILITARY TRAVEL - TEMPORARY ADDITIONAL DUTY

Per diem in excess of constructive time	3	11.50	
Monetary allowance for incorrect distances	2		4.83
Meals not deducted from per diem	1	6.75	
Per diem not terminated on arrival at airport	<u>1</u>	<u>4.00</u>	_____
Subtotal	<u>7</u>	<u>\$ 22.25</u>	<u>\$ 4.83</u>

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MILITARY TRAVEL - SEPARATION FROM SERVICE

<u>Type of error</u>	<u>Number</u>	<u>Overpayment</u>	<u>Underpayment</u>
Mileage based on highway distance instead of common carrier	5	\$ 1.32	\$ 15.54
Mileage paid for incorrect distance	6	15.24	5.70
Mileage between unauthorized travel points	1	9.90	
Per diem not paid at separation activity	<u>1</u>		<u>80.00</u>
Subtotal	<u>13</u>	<u>\$ 26.46</u>	<u>\$101.24</u>
<u>MISCELLANEOUS</u>			
Rations not commuted to private mess for 31st day of the month	<u>2</u>		<u>2.64</u>
Subtotal	<u>2</u>		<u>\$ 2.64</u>
<u>CIVILIAN TRAVEL</u>			
<u>Per diem</u>			
Wrong rate - travel status less than 24 hours	5	68.00 ^{e/}	
Wrong rate - aboard aircraft 6 hours or more	2	69.15	
In excess of constructive time	<u>1</u>	<u>4.00</u>	
Subtotal	<u>8</u>	<u>\$141.15</u>	
GRAND TOTAL	<u>49</u>	<u>\$452.41</u>	<u>\$153.92</u>

a/ Pay record opened by another disbursing officer

b/ Pay adjustment authorization issued by NRFC, San Diego

c/ Includes three pay adjustment authorizations totaling \$52 issued by NRFC, San Diego

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