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

GAO 00335-

JAN 14 1974 093564



LM093564

Commanding Officer
U.S.S. MOUNT WASHBURN (AE-34)
NYO New York

Dear Sir:

As part of our continuing review of the Navy's financial management system, we examined selected transactions in your disbursing officer's accounts for the 6 months ended June 30, 1971. Of the 582 military pay records and vouchers we examined, 69 had one or more errors -- an error rate of 11 percent. These errors, summarized in the appendix, resulted in overpayments, underpayments and incorrect leave balances.

As shown in the appendix, most errors involve per diem, mileage, and leave accounting. The most common types of errors are discussed below.

- Per diem allowances were not paid for periods of temporary duty and for the day of arrival at the permanent duty station. See paragraphs 14203-1d and e and 14206, JTR.
- Incorrect distances were used in computing mileage allowances.
- Leave accounting errors resulted primarily from incorrect computation of leave earned, particularly when leave time was involved and for newly enlisted members.

We were unable to pinpoint responsibility or determine specific causes of errors since our review was limited to records at the Navy Finance Center, Cleveland. However, we

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believe travel voucher and leave accounting errors could be substantially reduced if disbursing personnel become more familiar with the Joint Travel Regulations and rules for computing leave as prescribed in SECNAVINST 7110.53A of December 21, 1971.

We are bringing this information to your attention to preclude future errors. We would appreciate your comments on the causes and actions taken. To assist you, we are enclosing information copies of Internal 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 Internal Inquiries (13)

cc: Controller of the Navy (MCV-3)
Controller of the Navy (MCV-4)
Commanding Officer, Navy Finance Center, Cleveland
Commanding Officer, Navy Regional Finance Center,
Norfolk
Director, Naval Area Audit Service, Norfolk

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U.S.S. MOUNT BAKER (AN-34)
JANUARY 1 THROUGH JUNE 30, 1973

EXTENT OF ERRORS

TYPE OF RECORD	TOTAL	REVIEWED	ERRORS	RECORDS WITH ERRORS	
				Number	Percent
Military travel vouchers	264	192	35	16	20
Miscellaneous vouchers	23	23	12	3	13
Military pay records	355	177	48	40	23
Totals	642	392	95	60	21

SUMMARY OF ERRORS

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Not paid while enroute between stations or on temporary duty	14		\$251.00
Meal deductions	3	\$ 20.00	5.30
Constructive travel	3		52.40
Compensation	3	6.25	55.80
Wrong rate	1	77.02	
Not entitled to mileage status	2	110.10	
<u>Mileage</u>			
Incorrect mileage	4	38.50	12.65
<u>Other</u>			
Not entitled to 25% fares - transportation tax at issued	2	30.00	
Subtotal	35	\$242.55	\$457.15



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DETROIT, MICHIGAN 48226

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JAN 14 1974 093564



Commanding Officer
U.S.S. MOUNT BAKER (AS-34)
FPO New York

Dear Sir:

As part of our continuing review of the Navy's financial management system, we examined selected transactions in your disbursing officer's accounts for the 6 months ended June 30, 1973. Of the 382 military pay records and vouchers we examined, 69 had one or more errors -- an error rate of 18 percent. These errors, summarized in the appendix, resulted in overpayments, underpayments and incorrect leave balances.

As shown in the appendix, most errors involve per diem, mileage, and leave accounting. The most common types of errors are discussed below.

- Per diem allowances were not paid for periods of temporary duty and for the day of arrival at the permanent duty station. See paragraphs 24201-14 and e and 24202, 272.
- Incorrect distances were used in computing mileage allowances.
- Leave accounting errors resulted primarily from incorrect computation of leave earned, particularly when lost time was involved and for newly enlisted members.

We were unable to pinpoint responsibility or determine specific causes of errors since our review was limited to records at the Navy Finance Center, Cleveland. However, we

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believe travel voucher and leave accounting errors could be substantially reduced if disbursing personnel become more familiar with the Joint Travel Regulations and rules for computing leave as prescribed in SECRETARIAL 7219.53A of December 21, 1971.

We are bringing this information to your attention to preclude future errors. We would appreciate your comments on the causes and actions taken. To assist you, we are enclosing information copies of internal 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 Internal Inquiries (12)

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

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U.S.S. MOUNT BAKER (AG-34)
JANUARY 1 THROUGH JUNE 30, 1973

EXTENT OF ERRORS

TYPE OF RECORDS	TOTAL	REVIEWED	ERRORS	RECORDS WITH ERRORS	
				NUMBER	PERCENT
Military travel vouchers	264	132	55	26	20
Miscellaneous vouchers	23	25	12	3	18
Military pay records	355	177	48	40	22
Totals	642	334	115	69	21

SUMMARY OF ERRORS

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Not paid while enroute between stations or on temporary duty	14		\$251.50
Meals-deductions	5	\$ 20.00	5.50
Constructive travel	3		52.40
Compensation	1	6.25	55.80
Wrong rate	2	77.00	
Not entitled-allowance status	1	110.10	
<u>Mileage</u>			
Incorrect distance	4	38.50	12.00
<u>Other</u>			
Not entitled to 1/2 rate for transportation not at issue	3	30.00	
Subtotal	35	\$102.50	\$357.10

