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

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NOV 2 1973



Commander  
Puget Sound Naval Shipyard  
Bremerton, Washington

Dear Sir:

As part of our continuing review of the Navy's financial management system, we sample transactions in Navy disbursing officers' accounts. We examined 515 military pay records and travel vouchers in your disbursing officer's accounts and found 53 had one or more errors--an error rate of 10 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 payments and leave accounting. The most common types of errors are discussed below.

- Members transferred from overseas duty stations and entitled to mileage at 6 cents from the port of debarkation to Bremerton, were paid per diem and 7 cents a mile. See paragraph M4159-1, item 3, and M4208, JTR.
- Deductions for meals from the \$8 overseas travel per diem rate were at 14 percent instead of 28 percent. See paragraph M4254-2, JTR.
- Civilian employees were paid per diem for an extra quarter day when the time of departure from or return to their residences was within 30 minutes of the end or beginning of a quarter day. Paragraph C-10104, JTR, provides that such payments are authorized only when supported by a statement explaining the necessity for the time of departure or return.

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--Most leave accounting errors resulted from incorrect computations of leave earned by servicemen who were discharged and reenlisted.

We were unable to pinpoint responsibility or determine specific causes of the errors since our review was limited to records at the Navy Finance Center, Cleveland. However, we believe travel voucher errors could be substantially reduced if disbursing personnel become more familiar with the Joint Travel Regulations.

We are bringing this information to your attention so you can take action to preclude future errors. We would appreciate your comments on the causes and actions taken.

Sincerely yours,

[C. H. MOORE

C. H. Moore  
Regional Manager

Enclosures--1  
Appendix

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,  
San Francisco  
Director, Naval Area Audit Service, San Francisco

U. S. GENERAL ACCOUNTING OFFICE  
DETROIT REGIONAL OFFICE

APPENDIX  
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PUGHT SOUND NAVAL SHIPYARD  
BREMERTON, WASHINGTON

EXTENT 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 <sup>a</sup>	218	109	25	24	22
Civilian travel vouchers <sup>a</sup>	216	108	16	16	15
Military pay records <sup>b</sup>	1,791	298	14	13	4
Totals	2,225	515	55	53	10

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>			
Not entitled - mileage status	10	\$203.66	
Meals - deductions	9	33.60	
Constructive travel	2	14.96	
Not entitled - on leave	1	23.00	
<u>Mileage</u>			
Wrong terminal point - prior early discharge	1	134.22	
<u>Dependent's Travel Allowances</u>			
Wrong terminal point - change of home port	1	76.62	
Computation	1	7.14	
Subtotal	25	\$493.20	

<sup>a</sup>Selected from the December 1972 account

<sup>b</sup>Selected from pay records closed December 31, 1972

