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



DEC 18 1973

Commanding Officer
U.S.S. Bristol County (LST-1198)
APO San Francisco

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 233 military pay records and vouchers we examined, 52 had one or more errors--an error rate of 22 percent. These errors, summarized in the appendix, caused overpayments, underpayments and incorrect leave balances.

Voucher errors were predominant and indicate a need for more proficiency and supervisory attention in preparing and paying travel claims. The most common types of errors were:

- improper deductions for meals--primarily on the day of departure from a temporary duty station,
- incorrect computation of the number of days en route between stations for which per diem was payable, and
- unauthorized payment of per diem for travel under orders directing group travel.

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.

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Dear Sirs, I am pleased to hear from you and to learn that you are interested in the work of the National Maritime Union. I am sure that you will find the information in the enclosed brochure of interest to you. I am sure that you will find the information in the enclosed brochure of interest to you.

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Sincerely yours,

C. H. MOORE

C. H. Moore
National Manager

Enclosure - 2

Appendix

Copies of National Maritime Union (10)

- cc: Comptroller of the Navy (NCP-3)
- Comptroller of the Navy (NCP-4)
- Comptroller Office, Navy Finance Center, Cleveland
- Comptroller Office, Navy Regional Finance Center,
- San Diego
- Director, Naval Air Audit Service, San Diego

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U.S.S. BRISTOL COUNTY (LST-1198)
JANUARY 1 THROUGH JUNE 30, 1973

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	172	86	58	41	48
Miscellaneous vouchers	7	7	7	4	57
Military pay records	281	140	2	7	5
Totals	460	233	73	62	22

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>			
Meals/quarters - deductions	18	\$ 81.15	\$ 7.38
Computation	12	3.50	41.05
Group travel	9	248.35	
Constructive travel	6	42.55	
Not paid while en route between stations	4		33.20
Wrong rate	2	219.20	
<u>Other</u>			
Dependent travel - wrong point of origin	1	27.12	
Monetary allowance in lieu of transportation - not entitled	1	11.90	
Not entitled to taxi fares - paid monetary allowance in lieu of transportation	3	18.40	
Not reimbursed for cost of Government quarters	1		6.00
Mileage between lodging and temporary duty station - exceeded authorized distance	1	10.56	
Subtotal	58	\$653.83	\$87.55