



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

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DLG05469

Commander
Naval Base
Charleston, South Carolina

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 933 military pay records and travel vouchers in your disbursing officer's accounts and found one or more errors on 45-- an error rate of 5 percent. These errors, summarized in the appendix, resulted in overpayments, underpayments, and incorrect leave balances.

As shown in the appendix, most errors relate to per diem payments and leave accounting. The per diem errors involved a variety of mistakes, showing no definite pattern. The leave accounting errors were primarily mistakes in computing leave earned by servicemen who were discharged and reenlisted during the 6-month period.

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 errors could be reduced by better supervisory reviews.

9/26/97
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U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

APPENDIX
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NAVY FINANCE OFFICE
CHARLESTON, SOUTH CAROLINA

EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL REVIEWED</u>		<u>ERRORS</u>	<u>RECORDS WITH ERRORS</u>	
				<u>Number</u>	<u>Percent</u>
Military travel vouchers ^a	1,821	322	20	18	6
Civilian travel vouchers ^a	575	254	12	9	4
Military pay records ^b	10,552	377	20	18	5
Totals	12,946	953	52	45	5

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 paid while en route between stations	4		\$ 23.66
Constructive travel	3	\$ 11.95	7.00
Meals/quarters deductions	3	3.91	10.75
Not entitled - TAD less than 10 hours or departed within 30 minutes of end of quarter	2	18.05	
Computation	1	56.25	
Wrong rate	1	16.12	
<u>Mileage</u>			
Incorrect distance	3	21.42	
Not entitled - travel by Government vessel	1	51.66	
Wrong terminal points	1		19.08
<u>Dependent Travel Allowances</u>			
Mileage - wrong rate	1		8.19
Subtotal	20	\$ 179.37	\$ 68.68

^aSelected from the November 1972 account

^bSelected from pay records closed December 31, 1972

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>CIVILIAN TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Wrong rate	4	\$ 13.00	\$ 13.00
Computation	3	260.25	
Constructive travel	2	12.50	
Not entitled - mileage status	1	6.25	
<u>Dependent Travel Allowances</u>			
Not entitled - mileage status	1	10.95	
Wrong rate	1	6.58	
Subtotal	12	\$ 309.53	\$ 13.00
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Lump sum leave - wrong number of days or BAQ not included in settlement	2	\$ 53.06 ^c	\$ 75.00 ^c
Variable reenlistment bonus - wrong multiple	1	858.60 ^d	
Sea duty pay not deducted while on leave	1	15.00 ^c	
Basic pay - duplicate credit	1	13.92	
Subtotal	5	\$ 940.58	\$ 75.00
Total monetary errors	37	\$ 1,429.48	\$ 156.68

OVERSTATED UNDERSTATED

Leave Accounting

Balance computed incorrectly	15	25 days	14 1/2 days
Total all errors	52		

^cErrors by other disbursing officers

^dPay Adjustment Authorization issued by Norfolk Navy Regional Finance Center

We are bringing this information to your attention so you can take action to preclude future errors. To assist you, we are enclosing information copies of Informal Inquiries. We would appreciate your comments on the causes and actions taken. Please let us know if you need additional information.

Sincerely yours,

F. H. MOORE

C. H. MOORE
Regional Manager

Enclosures -- 2

Appendix
Copies of Informal Inquiries (12)

cc: Officer in Charge, Navy Finance Office,
Naval Base, Charleston, S.C.
Comptroller of the Navy (NCD-5)
Comptroller of the Navy (NCP-4)
Commanding Officer, Navy Regional Finance
Center, Norfolk
Commanding Officer, Navy Finance Center,
Cleveland
Director, Naval Area Audit Service, Norfolk