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

SEP 4 1973

Officer in Charge
Andros Ranges, Atlantic Undersea
Test and Evaluation Center Detachment
Naval Underwater System Center
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 December 31, 1972. Of the 132 military pay records and travel vouchers we examined, 44 had one or more errors--an error rate of 33 percent. These errors, summarized in the appendix, caused overpayments and underpayments to servicemen.

Our findings indicate a need for more proficiency in preparing and paying military travel claims, particularly when per diem is involved. As shown in the appendix, 34 of the 41 travel voucher errors were:

- the use of wrong per diem rates, primarily for the day of return to a permanent duty station and the day of departure from a temporary duty station where non-Government meals were furnished, and
- incorrect deductions for meals and quarters. Some deductions were not required by regulations and others were based on incorrect percentages.

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

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Regulations and more careful in performing routine tasks.

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. To assist you, we are enclosing information copies of informal inquiries. Please let us know if you need additional information.

Sincerely yours,

J. H. BONE

C. H. Moore
Regional Manager

Enclosures--2
Appendix
Copies of Informal Inquiries (9)

cc: Commanding Officer, Naval Underwater Systems
Center, Newport
Comptroller of the Navy (MCD-5)
Comptroller of the Navy (MCP-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**

APPENDIX
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ANDROS RANGES, AUTEC DETACHMENT, NUSC
JULY 1 THROUGH DECEMBER 31, 1971

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	188	94	41	40	43
Military pay records	77	38	4	4	11
Totals	265	132	45	44	33

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>			
Wrong rate	24	\$182.32	
Meals/quarters - deductions	10	35.96	\$ 37.62
Not entitled - mileage status	2	18.72	
Not paid while en route between stations	1		9.36
<u>Mileage</u>			
Incorrect distance	1	6.30	
Wrong terminal points	1	79.86	
<u>Miscellaneous Expense</u>			
Not authorized full collision insurance on rental car	1	8.00	
Subtotal	41	\$831.16	\$ 46.98

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
MILITARY PAY RECORDS			
<u>Pay and Allowances</u>			
Commuted rations - duplicate deductions	<u>2</u>		\$ 17.52
Excess leave checkage - quarters allowances not included	<u>1</u>	\$ 54.23	
Subtotal	<u>3</u>	\$ 54.23	\$ 17.52
Total monetary errors	<u>44</u>	\$ 385.30	\$ 64.50

		<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>Leave Accounting</u>			
Balance computed incorrectly	<u>1</u>		<u>1/2 day</u>
Total all errors	<u>45</u>		