



UNITED STATES GENERAL ACCOUNTING OFFICE
 REGIONAL OFFICE
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 DETROIT, MICHIGAN 48226

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DLG 05577

JAN 15 1974

Comptroller General
 U.S.G. FORT MYER (150-40)
 P.O. Box 75000



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Dear Sir:

As part of our continuing review of the Navy's financial management system, we examined selected transactions in the accounts of the U.S.G. Fort Myer for the 6 months ending June 30, 1973. Of the 100 vouchers examined, 47 had errors resulting in overpayments, underpayments and payment date omissions. The errors are summarized in the appendix.

The most predominant pay record errors involved leave accounting and deductions of pay and allowances for unaccounted advances on the last day of the month. The most common voucher errors involved:

- the use of wrong pay rates - primarily when Government rates or allowances were available and for the day of return to the permanent duty station, and
- incorrect computation of the number of weeks to be paid in connection with leave matters.

These findings indicate a need for more care and supervisory attention in preparing travel and ration vouchers, and in maintaining pay records.

We were unable to pinpoint responsibility or determine specific causes of the errors shown on

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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 and are more careful in performing routine tasks. The other errors could be minimized by better verification and supervisory reviews.

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,

C. H. Moore

C. H. Moore
Regional Manager

Enclosures -- 2
Appendix
Copies of informal inquiries (9)

- cc: Comptroller of the Navy (NCS-3)
- Comptroller of the Navy (NCP-4)
- Commanding Officer, Navy Finance Center,
Cleveland
- Commanding Officer, Navy Regional Finance
Center, San Diego
- Director, Naval Area Audit Service, San Diego

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U.S.S. FORT FISHER (LSD-40)
JANUARY 1 THROUGH JUNE 30, 1975

EXTENT OF ERRORS

TYPE OF RECORD	TOTAL	REVIEWED ERRORS		RECORDS WITH ERRORS	
		NUMBER	PERCENT	NUMBER	PERCENT
Military travel vouchers	134	67	19	16	24
Miscellaneous vouchers	13	13	4	3	23
Military pay records	417	308	26	23	11
Totals	564	288	49	42	15

SUMMARY OF ERRORS

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Wrong rate	5	\$ 723.02	\$ 7.15
Not entitled - recruit under instruction, early reporting, or in mileage or leave status	4	307.00	
Not paid for temporary duty	2		86.50
Failure to deduct travel advance	1	13.74	
Computation	1		11.80
<u>Mileage</u>			
Wrong rate	1		13.80
Not entitled - transportation furnished	1	181.74	
Wrong origin or terminal points	1		21.00
Failure to pay for temporary duty travel	1		7.30
Not entitled - commuting between lodging and temporary duty station	1	134.42	
<u>Dependent's Travel Allowance</u>			
Wrong rate - dislocation allowance	1		11.40
Subtotal	19	\$1,364.92	\$160.95

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Rations Computed to Private Mess</u>			
Computation	3	\$ 112.18	
Member on leave	1	3.30	
Subtotal	4	\$ 115.48	
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Erroneous deduction - 31st day of month	4		\$ 42.22
Duplicate or erroneous adjustment of pay	3	\$ 188.39	
Leave rations - duplicate credit	2	49.38	
Computation	2	10.00	22.00
Sea duty pay not deducted while on leave	1	8.10	
Subtotal	12	\$ 255.87	\$ 64.22
Total monetary errors	35	\$1,736.27	\$225.17
		<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>Leave Accounting</u>			
Balances computed incorrectly	14	30 days	59 1/2 days
Total all errors	49		