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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
 2006 WASHINGTON BOULEVARD BUILDING
 234 STATE STREET
 DETROIT 26, MICHIGAN

FEB 25 1974

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Commanding Officer
 U.S.S. SASSY (DE-1085)
 110 San Francisco

Dear Sir:

We have reviewed selected financial transactions made by your disbursing officer during the 6 months ended June 30, 1973. We found errors on 19 of the 110 military pay records and vouchers examined -- an error rate of 17 percent. The errors resulted in over and underpayments to servicemen or erroneous leave balances, as summarized in the appendix.

Over 80 percent of the errors involve travel per diem or leave accounting. The failure to pay per diem for travel days -- to and from temporary stations or the day of arrival at the permanent station -- was the major per diem problem. Leave accounting errors resulted from incorrect computations of leave earned and used.

Since our review was limited to records at the Navy Finance Center, Cleveland, we were unable to pinpoint responsibility or determine specific error causes. However, we believe travel errors can be substantially reduced if disbursing personnel become more familiar with the Joint Travel Regulations and exercise more care in performing routine tasks. Other errors can also be minimized by adequate verification and supervisory reviews.

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We are bringing this information to your attention so you can take action to prevent future errors. Your comments on the causes and advice as to any actions taken will be appreciated. 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 (8)

cc: Comptroller of the Navy (NCP-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

APPENDIX

U.S.S. BARBEY (DE-1088)
JANUARY 1 THROUGH JUNE 30, 1973

EXTENT OF ERRORS

TYPE OF RECORD	TOTAL	REVIEWED	ERRORS	RECORDS WITH ERRORS	
				Number	Percent
Military travel vouchers	166	85	15	15	18
Miscellaneous vouchers	10	10	5	4	40
Military pay records	255	127	2	8	6
Totals	431	220	22	27	12

SUMMARY OF ERRORS

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Not paid while on route between stations	11		\$264.80
Not entitled - in mileage status	1	\$ 11.80	
<u>Mileage</u>			
Unauthorized between lodging and school on weekends and holidays	2	16.50	
Incorrect distance	1	5.82	
Subtotal	15	\$ 34.12	\$264.80
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Shore Patrol</u>			
Meals - wrong rate or not entitled	4	\$ 10.95	\$ 50.50
Lodging - receipt not furnished	1	31.20	
Subtotal	5	\$ 42.15	\$ 50.50

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Computed rations - not deducted while on leave	1	\$ 24.82	
Sea duty pay - not credited	1		\$ 17.87
Subtotal	2	\$ 24.82	\$ 17.87
Total monetary errors	22	\$101.09	\$513.17

OVERSTATED UNDERSTATED

Leave Accounting

Balance computed incorrectly	6	33 days	4 days
Total all errors	28		