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

NOV 2 1972

Commanding Officer  
U.S.S. HEPBURN (DD-719)  
770 San Francisco

DCG 05756

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Dear Sir:

We have reviewed selected financial transactions in the accounts of the U.S.S. HEPBURN for the 6 months ended December 31, 1971. We found several crew members were over or underpaid and some leave balances were inaccurate. Both resulted from errors in travel vouchers and military pay records. The errors are summarized in the appendix.

Our findings indicate a particular need for more proficiency in preparing and paying travel claims -- over half of the military travel vouchers we reviewed had one or more errors, most involving per diem. The most common travel voucher errors were:

- incorrect deductions for meals and quarters,
- wrong per diem rates, and
- erroneous computations.

The most significant pay error was a failure to post a payroll payment of \$110. This and other pay errors identified are those usually attributed to disbursing offices -- incorrect computations, extensions, rates of pay, and leave accounting.

We were unable to pinpoint responsibility or determine causes of the errors since our review was limited to records at the Navy Finance Center, Cleveland. However, we believe travel related errors could be substantially reduced if disbursing personnel would become more familiar with the Joint Travel Regulations and be more careful when performing routine tasks. The other errors appear to be the type that can be prevented with adequate verification and supervisory review.

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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 our informal inquiries. We would appreciate your comments on the causes and actions taken. Please let us know if you need additional information.

Sincerely yours,

J. A. DOWELL

FOE } C. H. Moore  
Regional Manager

Enclosures -- 2

Appendix

Copies of informal inquiries (12)

cc: Comptroller of the Navy  
Commander, Cruiser Destroyer Force, Pacific Fleet  
Director, Navy Military Pay System  
Commanding Officer, Navy Finance Center, Cleveland  
Commanding Officer, Navy Regional Finance Center,  
Pearl Harbor  
Director, Naval Area Audit Service, San Diego

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U. S. GENERAL ACCOUNTING OFFICE  
DETROIT REGIONAL OFFICE

U.S.S. HPPERSON (DD-719)  
JULY 1 THROUGH DECEMBER 31, 1971

EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL</u>	<u>REVIEWED ERRORS</u>		<u>RECORDS WITH ERRORS</u>	
		<u>NUMBER</u>	<u>PERCENT</u>	<u>NUMBER</u>	<u>PERCENT</u>
Military travel vouchers	87	55	43	27	51
Military pay records	269	136	23	22	16
Miscellaneous vouchers	7	7	-	-	-
<b>Totals</b>	<b>363</b>	<b>196</b>	<b>66</b>	<b>49</b>	<b>25</b>

SUMMARY OF ERRORS

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<b><u>MILITARY TRAVEL VOUCHERS</u></b>			
<u>Per Diem</u>			
Meals and quarters - deductions	18	\$ 86.48	\$ 39.85
Wrong rate	11	77.10	24.46
Exceeded constructive travel	5	39.50	-
Not paid while en route between stations	3	-	14.28
<u>Mileage</u>			
Used wrong origin or terminal points	2	98.82	-
Not entitled - unofficial travel	1	90.90	-
Incorrect distance	2	5.12	1.00
Failure to pay on change of station	1	-	3.36
<b>Subtotal</b>	<b>43</b>	<b>\$395.82</b>	<b>\$ 85.55</b>

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<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<b><u>MILITARY PAY RECORDS</u></b>			
<b><u>Pay and Allowances</u></b>			
Incorrect computation of extension	9	\$ 97.25	\$158.10
Basic pay and quarters allowance - wrong rate	6	-	108.39
Payroll - payment not posted	1	110.00	-
Excess leave - wrong number of days	1	28.54	-
Subtotal	17	\$235.79	\$266.49
Total monetary errors	60	\$631.71	\$390.04

		<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<b><u>Leave Accounting</u></b>			
Balance computed incorrectly	4	12 1/2 days	8 days
Incorrect computation - delay en route	2	2 days	-
Total leave errors	6	14 1/2 days	8 days
Total all errors	66		

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