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

JAN 2 1973



LM093942

Commanding Officer  
U.S.S. HAROLD E. HOLT (DE-1074)  
FPO San Francisco

Dear Sir:

We have reviewed selected financial transactions in the accounts of the U.S.S. HOLT for the 6 months ended June 30, 1972. Of the 241 records we examined, 43 were in error -- causing over or underpayments to crew members and incorrect leave balances. The errors are summarized in the appendix.

Eighty percent of the errors involved travel payments and leave accounting. The more serious errors were:

- - paying per diem when not entitled,
- - paying mileage between temporary lodging and school on weekends when classes are not normally held,
- - paying cost of taxi fares, not authorized on orders or subsequently approved, for travel between temporary lodging and school, and
- - incorrectly computing leave balances.

We were unable to pinpoint responsibility or determine specific causes of the errors since our review was limited to records available at the Navy Finance Center, Cleveland. However, many errors were the type which can be minimized by better supervisory reviews.

We are bringing this information to your attention so you can take action to preclude future errors. To assist

*7-28-73*

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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,

C. H. MOORE

C. H. Moore  
Regional Manager

Enclosures -- 2

Appendix

Copies of informal inquiries (20)

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,  
San Diego  
Director, Naval Area Audit Service, San Diego

U. S. GENERAL ACCOUNTING OFFICE  
DETROIT REGIONAL OFFICE

U.S.S. RAMSEY (DEG-2)  
JANUARY 1 THROUGH JUNE 30, 1972

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	198	118	72	49	42
Miscellaneous vouchers	14	14	9	2	14
Military pay records	<u>287</u>	<u>158</u>	<u>17</u>	<u>15</u>	<u>9</u>
Totals	<u>499</u>	<u>290</u>	<u>98</u>	<u>66</u>	<u>23</u>

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	22	\$ 155.86	\$ 28.41
Meals and quarters - deductions	10	60.45	
Not paid while en route between stations	10		73.45
Not entitled - in mileage status	10	88.92	
Not entitled - circuitous travel	1	23.68	
Exceeded constructive travel	1	8.85	
<u>Mileage</u>			
Incorrect distance	13	8.10	41.34
Incorrect rate	2	8.54	
Not paid on change of station	1		2.88
Travel advance not deducted	1	26.94	
<u>Dependent's Travel Allowances</u>			
Not entitled - ineligible dependent	<u>1</u>	<u>24.84<sup>a</sup></u>	
Subtotal	<u>72</u>	\$ <u>406.18</u>	\$ <u>146.08</u>

MENT AVAILABLE

<sup>a</sup> Pay adjustment authorization issued by NFC, Cleveland

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Training Duty</u>			
Pay and allowances for excess travel time	6	\$ 353.56	
Mileage - incorrect distance	2	39.72	
Mileage - transportation request issued	<u>1</u>	<u>5.64</u>	
Subtotal	<u>9</u>	\$ <u>398.92</u>	
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Incorrect computation - basic pay, quarters, clothing allowance or total payments	8	264.44	\$203.92
Sea duty pay while on leave or TAD	2	15.60	
Hostile fire pay - duplicate credit	1	130.00	
Excess leave - wrong rate of pay	<u>1</u>	<u>          </u>	<u>8.90</u>
Subtotal	<u>12</u>	\$ <u>410.04</u>	<u>\$212.82</u>
Total monetary errors	<u>93</u>	<u>\$1,215.14</u>	<u>\$358.90</u>

	<u>NUMBER</u>	<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>Leave Accounting</u>			
Balance computed incorrectly	<u>5</u>	<u>32 1/2 days</u>	
Total leave errors	<u>5</u>	<u>32 1/2 days</u>	
Total all errors	<u>98</u>		

STATEMENT AVAILABLE