

UNITED STATES GENERAL ACCOUNTING OFFICE

REGIONAL OFFICE

2006 WASHINGTON BOULEVARD BUILDING
234 STATE STREET
DETROIT, MICHIGAN 48226

JAN 2 1973



Commanding Officer U.S.S. HANDLO E. MOLT (DE-1074) FPO San Francisco

Dear Sir:

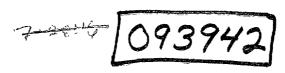
To have reviewed selected financial transactions in the accounts of the U.S.S. MOLT for the 6 months ended June 30, 1971. Of the 241 records we examined, 41 were in arror -- causing over or underpayments to crew members and incorrect leave balances. The errors are summarised in the appendix.

and leave accounting. The more serious errors were:

- -- paying per dies when not entitled,
- -- paying mileage between temporary ledging and school on weekends when classes are not normally held,
- -- paying cost of taxi fares, not nutherized 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 proclude 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,

L. H. MOORE

C. H. Moore Regional Manager

Enclosures -- 2
Appendix
Copies of informal inquiries (20)

cc: Comptreller 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 I THROUGH JUNE 30, 1972

EXTENT OF ERRORS

TYPE OF RECORD	TOTAL	REVIEWED	ERRORS	the design material and a confidence of the de-	S WITH ERRORS T Percent
Military travel vouchers	198	118	72	49	42
Miscellaneous vouchers 14		14	9	2	14
Military pay records	287	158	17	15	ÇÇ. Surresussion
Totals	499	290	98	66	23
	SUMM	ARY OF ER	RORS		
TYPE OF ERROR		NUMBER	OVERPAYMENT UN		UNDERPAYMENT
MILITARY TRAVEL VOUCE	IERS				
Per Diem					
Wrong rate Meals and quarters - deductions Not paid while en route between stations Not entitled - in mileage status		22	\$ 1	55.86	\$ 28.41
		10		60.45	
		10			73.45
		10		88.92	
Not entitled - circutravel		4		23.68	
Exceeded constructiv	re trave	1 1		8.85	
Mileage					
Incorrect distance Incorrect rate		13 2		8.10 8.54	41.34
Not paid on change of static Travel advance not deducted				26.94	2.88
Dependent's Travel Al	llowance	3		EN	T AVAILABLE
Not entitled - ineli	igible		14×15×1	24.848	unick spilumentekskelige 48 kg.
Subtotal ^a Pay adjustment autho	rizatio	72 n issued	ti.in	06.18 Clevela	\$ <u>146.08</u> nd

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
MISCELLANEOUS VOUCHERS	n appliedd i ddiedd ddiordio nameria	ant and a state of the state of	AMARIC (III) AMARI
Training Duty			
Pay and allowances for excess travel time Mileage - incorrect distance	6 2	\$ 353.56 39.72	
Mileage - transportation request issued	1	5.64	
Subtota1	<u>9</u>	\$ 398.92	
MILITARY PAY RECORDS			
Pay and Allowances	•		
Incorrect computation - basic pay, quarters, clothing allowance or total payments Sea duty pay while on leave	8	264.44	\$203.92
or TAD Hostile fire pay - duplicate	2	15.60	
credit	1	130.00	•
Excess leave - wrong rate of pay	1	the state of the s	8.90
Subtotal	12	\$ 410.04	\$212,82
Total monetary errors	93	\$ <u>1,215.14</u>	\$358.90
	NUMBER	OVERSTATED	UNDERSTATED
Leave Accounting			
Balance computed incorrectly	5	32 1/2 days	
Total leave errors	<u>5</u>	32 1/2 days	
Total all errors	98		
		AVA	ILABLE