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

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NOV 19 1973

Commanding Officer
U.S.S. Donald B. Beary (DE-1085)
FPO New York, N. Y.

INFORMATION AVAILABLE

Dear Sir

As part of our continuing review of the Navy's financial management system, we examined selected transactions in your disbursing officer's accounts for the 6 months ended June 30, 1973. Of the 174 records we examined, 22 had errors -- causing erroneous payments to crew members and a private mess and incorrect leave balances. The errors are summarized in the appendix.

As shown in the appendix, errors in computing leave balances were predominant. The other most common errors involved incorrect computation of payments to the treasurer of a private mess for enlisted members' rations and failure to pay per diem while en route between stations.

We were unable to pinpoint responsibility or determine specific causes of the errors since our review was limited to records at the Navy Finance Center, Cleveland. However, errors of these types are usually attributed to the disbursing office and can be minimized by effective supervisory reviews.

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 informal inquiries. We would appreciate your comments on the causes

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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 (11)

cc. Comptroller of the Navy (NCD-3)
Comptroller of the Navy (NCF-4)
Commanding Officer, Navy Regional Finance Center, Norfolk
Commanding Officer, Navy Finance Center, Cleveland
Director, Naval Area Audit Service, Norfolk

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U.S.S. DONALD B. BEARY (DE-1085)
JANUARY 1 THROUGH JUNE 30, 1973

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	84	42	7	7	17
Miscellaneous vouchers	5	5	4	3	60
Military pay records	<u>255</u>	<u>127</u>	<u>12</u>	<u>12</u>	<u>9</u>
Total	<u>344</u>	<u>174</u>	<u>23</u>	<u>22</u>	<u>13</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>			
Not paid while en route between stations	4		\$ 39.35
Constructive travel	1	\$14.50	
<u>Mileage</u>			
Wrong terminal point	2	24.84	31.62
Sub total	7	\$39.34	\$ 70.97
<u>MISCELLANEOUS VOUCHERS</u>			
<u>ations Commuted to a Private Mess</u>			
Computation	3		\$238.69
Member on leave	1	\$ 3.30	
Sub total	4	\$ 3.30	\$238.69

APPENDIX

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Quarters allowance not paid to member without dependents on change of station	<u>1</u>		\$ 92.70
Computation	<u>1</u>		<u>3.27</u>
Subtotal	<u>2</u>		\$ 95.97
Total monetary errors	<u>13</u>	<u>\$42.64</u>	<u>\$405.63</u>
		<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>Leave Accounting</u>			
Balance computed incorrectly	<u>10</u>	<u>33 days</u>	<u>3 days</u>
Total all errors	<u>23</u>		