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

MAR 2 1973

Commanding Officer
U.S.S. PROTEUS (AS-19)
FPO San Francisco

Dear Sir

We have reviewed selected financial transactions in the accounts of the U.S.S. PROTEUS for the 6 months ended June 30, 1972. Of the 572 records we examined, 90 were in error -- causing over or underpayments to crew members and incorrect leave balances. The errors are summarized in the appendix.

Voucher errors were predominant and indicate a need for more proficiency and supervisory attention in preparing and paying travel claims. The most common types of errors involved

- failure to pay per diem while en route between stations,
- incorrect deductions for meals,
- incorrect distances used in computing mileage allowances, and
- per diem while in a mileage or leave status, or while at permanent duty stations.

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, we believe travel errors could be substantially reduced if disbursing personnel become more familiar with the Joint Travel Regulations. The other errors are the types that can be minimized by adequate

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verification and 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 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
Commander, Submarine Force, U. S. Pacific Fleet
Director, Navy Military Pay System
Commanding Officer, Navy Finance Center, Cleveland
Commanding Officer, Navy Regional Finance Center,
San Francisco
Director, Naval Area Audit Service, San Francisco

BEST DOCUMENT AVAILABLE

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U S.S. PROTEUS (AS-19)
JANUARY 1 THROUGH JUNE 30, 1972

EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL</u>	<u>NUMBER REVIEWED</u>	<u>NUMBER OF ERRORS</u>	<u>RECORDS WITH ERRORS</u>	
				<u>Number</u>	<u>Percent</u>
Military travel vouchers	490	245	85	66	27
Miscellaneous vouchers	81	40	11	9	23
Military pay records	<u>1,150</u>	<u>287</u>	<u>22</u>	<u>15</u>	<u>5</u>
Totals	<u>1,721</u>	<u>572</u>	<u>118</u>	<u>90</u>	<u>16</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	19		\$382.93
Meal deductions	14	\$ 30.62	33.78
Not entitled - at permanent duty station or in leave, group travel or mileage status	7	167.92	
Wrong rate	5	31.73	35.49
Constructive travel	4		33.65
Computation	1		4.00
<u>Mileage</u>			
Incorrect distance	13	38.82	61.23
Used wrong terminal point or not paid	2	26.52	3.06
Computation	1	8.72	
<u>Dependent's Travel Allowances</u>			
<u>Travel</u>			
Incorrect distance	6	33.96	
Unauthorized point of origin	2	297.42	
Residence not established	1	6.57 ^a	
Ineligible pay grade	1	70.02	

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY TRAVEL VOUCHERS, cont'd.</u>			
<u>Dislocation Allowance</u>			
Incorrect rate	1		\$ 14.40
Residence not established	1	\$ 161.40 ^a	
Ineligible pay grade	1	121.50	
Vicinity move - not approved	1	195.60	
<u>Other</u>			
Computation	3	87.00	
Unauthorized taxi fares and baggage handling costs	<u>2</u>	<u>31.75</u>	
Subtotal	<u>85</u>	<u>\$1,309.55</u>	<u>\$568.54</u>
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Training Duty</u>			
Incorrect distances	9	\$ 47.52	\$ 7.56
<u>Rations Commuted to a Private Mess</u>			
Computation	1	4.00	
Included period of proceed time	<u>1</u>	<u>4.38</u>	
Subtotal	<u>11</u>	<u>\$ 55.90</u>	<u>\$ 7.56</u>
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Leave rations - duplicate payment	4	\$ 112.53 ^b	
Commutated rations not deducted - leave	3	53.82	
Sea duty pay improperly paid/deducted while on leave	2	6.00	\$ 11.70
Excess leave - wrong number of days	1	13.17	
Quarters allowance - duplicate payment	1	14.04	
Bond allotment extension	<u>1</u>	<u>19.50^a</u>	
Subtotal	<u>12</u>	<u>\$ 219.06</u>	<u>\$ 11.70</u>
Total monetary errors	<u>108</u>	<u>\$1,584 51</u>	<u>\$587.80</u>

~~DO NOT DOUBLE CHECK~~

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>MILITARY PAY RECORDS, cont'd.</u>			
<u>Leave Accounting</u>			
Balances computed incorrectly and duplicate charges	<u>10</u>	<u>17.5 days</u>	<u>40.5 days</u>
Total all errors	<u>118</u>		

^aPay Adjustment Authorizations issued by the Navy Finance Center,
Cleveland

^bTwo Pay Adjustment Authorizations issued by the Navy Finance Center,
Cleveland, for \$84.95