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

MAY 29 1973



Commanding Officer  
U.S.S. CONSTELLATION (CVA-64)  
PPO San Francisco

Dear Sir:

We have reviewed selected financial transactions in the accounts of the U.S.S. CONSTELLATION for the 6 months ended December 31, 1972. Of the 702 records we examined, 113 had errors -- causing erroneous payments to crew members, overpayments to private messes, and incorrect leave balances. The errors are summarized in the appendix.

Ration and travel voucher errors were predominant and indicate a need for improved controls of mess transactions, more care in preparing vouchers, and better supervisory reviews. The most common voucher errors are discussed below.

- Treasurers of private messes were paid as much as \$1,495 for over 1,000 ration allowances for enlisted men who were absent on leave or temporary additional duty, were hospitalized, or had not yet reported aboard the ship. See paragraph 50158, MPP, and NAVSUP P-486.
- Per diem allowances authorized by regulations were not paid for travel between stations. In most cases, per diem was not allowed for the day of arrival at or return to the permanent duty station. See paragraph M4205-3e, JTR.
- Meal deductions were made incorrectly -- primarily while en route to the United States when deduction of 28 percent for each meal is required. See paragraph M4254-2, JTR.

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- Incorrect distances were used in computing mileage allowances.
- Enlisted members were paid per diem while in a leave status or prior to departure from a permanent duty station, contrary to paragraphs M4201-3 and 4, JTR.

We were unable to determine specific causes of the errors since our review was limited to records available at the Navy Finance Center, Cleveland. However, the voucher errors and most pay record errors are the types normally attributed to disbursing offices. Such errors can be kept to a minimum by more care in preparing vouchers and maintaining pay records and by better 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 (16)

cc: Comptroller of the Navy (2)  
Commander Naval Air Force, U. S. Pacific Fleet  
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

APPENDIX  
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U.S.S. CONSTELLATION (CVA-64)  
JULY 1 THROUGH DECEMBER 31, 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	1,622	324	65	55	17
Miscellaneous vouchers	37	37	108	17	46
Military pay records	<u>2,664</u>	<u>341</u>	<u>44</u>	<u>41</u>	<u>12</u>
Totals	<u>4,323</u>	<u>702</u>	<u>217</u>	<u>113</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	44		\$ 553.00
Meals - deductions	8	\$ 26.88	
Not entitled - at permanent duty station	3	104.00	
Constructive travel	2	25.05	13.05
Not entitled - on leave	1	23.86	
<u>Mileage</u>			
Incorrect distance	6	40.32 <sup>a</sup>	39.36
Not paid for temporary duty travel	<u>1</u>		<u>7.10</u>
Subtotal	<u>65</u>	<u>\$ 220.11</u>	<u>\$ 413.41</u>
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Rations Commuted to a Private Mess</u>			
Included periods of leave, temporary duty, hospitali- zation, or prior to report- ing date	95	\$1,495.04	
Duplicate payment	2	16.06	

<sup>a</sup>Includes one dependent travel error for \$12.96

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MISCELLANEOUS VOUCHERS (cont'd.)</u>			
<u>Training Duty</u>			
Mileage - incorrect distance	6	\$ 71.64	
Pay - incorrect rate/computation	3	49.32 <sup>b</sup>	\$ 12.32
Quarters allowance - not authorized for single member	1	75.32	
Per diem - not paid for necessary travel time	1		11.80
Subtotal	108	\$1,707.38	\$ 24.12
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Quarters allowance not paid to members without dependents on change of station	3		\$ 336.81
Cash/check payments - incorrectly totaled	3	\$ 197.00	
Commuted rations - not entitled/deducted for leave and proceed time	2	12.63	
Basic pay - incorrect adjustment or extension	2	21.40	
Variable reenlistment bonus - computation error	1		855.20 <sup>c</sup>
Clothing allowance - not paid	1		26.85
Savings allotment - unauthorized refund	1	24.00	
Sea duty pay - not entitled prior to reporting	1	3.33	
Subtotal	14	\$ 260.36	\$1,198.86
Total monetary errors	187	\$2,187.85	\$1,636.39

<sup>b</sup>Pay Adjustment Authorization issued by NFC, Cleveland in one case for \$24.12

<sup>c</sup>Error made by other D.O. (symbol 5242)

