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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
ROOM 717, GATEWAY II BUILDING  
4TH AND STATE  
KANSAS CITY, KANSAS 66101

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May 7, 1973

Lt. Col. J. M. Magaldi, Jr.  
Head, Central Accounts Division  
Marine Corps Finance Center  
Kansas City, Missouri 64197



Dear Colonel Magaldi:

The General Accounting Office recently completed a survey of input data to the JUMPS/MS system affecting a total of 99 randomly selected Marines at the Headquarters, 9th Marine Corps District, the Marine Corps Finance Center, and the Marine Corps Automated Services Center. We compared data recorded on leave and earnings statements and in the Personnel Financial Records with data and records in the Officer Qualification Record and the Service Record Book.

During our survey we found a number of instances where erroneous input to JUMPS originated with your office. These discrepancies were discussed with the Head, Active Duty Pay Accounts Branch and an agreement was reached as to the facts and the corrective actions to be taken. The discrepancies are itemized below.

Marine Corps Automated Services Center

HASTINGS, D.P. 502 68 5531

Overpayment of \$38.75 for BAQ on a lump-sum-leave settlement.

Marine Corps Finance Center

WILBUR, C.F. 294 48 1899

A TODE was prepared in November 1974 for checkage of \$233.76 for liquidation of an indebtedness and \$83.16 for a BAQ overpayment. The TODE failed scanning at the JUMPS Division and for unexplained reasons was never re-input. A copy of the TODE was found in the Service Record Book, but none was on file in the Personnel Financial Record (PFR) nor was a copy of the letter of indebtedness on file.

We were subsequently provided evidence that the indebtedness had been liquidated by means of manual intervention by the Active Duty Pay Accounts Branch, but again, there was no record of this action filed in the PFR.

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Your staff was unable to explain the absence of the applicable documents that should have been on file in the PFR.

9th Marine Corps District

HELL, R.G. 502 46 7963

Overpayment of \$84.50 on a lump-sum-leave settlement. Three TODMs were processed in an attempt to correct this situation, none of which completely corrected the matter. This individual also was paid a \$105.20 reenlistment bonus three times -- only one of which was proper resulting in an overpayment of \$219.40.

KLOSS, D.A. 453 84 5917

Duplicate payment of family separation allowance in the amount of \$58.00. We were advised that the disbursing clerk accepted the DD 1361 from the man's commanding officer as being valid and did not research the matter further -- the period for which the claim was made was in 1972.

ROUDEN, W.E. 514 44 8713

Improper payment of \$13.75 for BAQ on a lump-sum-leave settlement -- the individual was single and not entitled to BAQ on separation.

BELTER, Thomas 388 54 1798

Overpayment of \$23.33 for pro-pay. We understand this situation developed from a computer processing malfunction which required a manual retroactive adjustment by your staff. The manual adjustment was incorrectly computed.

MATHEWS, R.P. 286 48 3683

Overpayment of \$23.34 for pro-pay. Same situation as with BELTER (see above).

GLIMSTEAD, S.E. 052 42 6072

Overpayment of \$24.20 for BAQ while in travel status. The TODM input by your office was correct, however, the input failed to process. A second TODM prepared by the JUMPS Division was incorrect and the error was not found during the prescribed audit of the LES by your staff.

In our opinion these discrepancies would not have occurred if established internal controls and audit procedures were diligently followed.

Prior to completion of this survey we were furnished copies of the year's use to correct the discrepancies on the following individuals:

WILDER, C.P.  
WILL, R.C.  
WILSON, T.  
WATKINS, R.P.  
WATKINS, S.E.

Please advise this office within 30 days of the corrective actions taken on the remaining discrepancies.

We would like to express our appreciation for the assistance and cooperation extended by members of your staff during the course of our survey. A copy of this letter has been sent to the Commanding Officer, Marine Corps Finance Center for his information.

Sincerely yours,

K. L. Neary  
Regional Manager



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