



~~089579~~
089579

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

June 30, 1975

Major General William R. Quinn
Commanding General
Marine Corps Air Station
El Toro, California 92709

p. 4293

Dear General Quinn:

We tested the accuracy of El Toro's accounting for leave resulting from delay enroute incident to permanent change of duty station. For this purpose, we examined computations and traced into leave records as shown on 140 vouchers covering permanent change of station orders from 435 such vouchers paid under disbursing symbol 6796 in March 1975.

The sample vouchers showed 177 leave periods for a total of 2,422 days. In May when we completed our review, 31 of the 177 leave periods were either recorded incorrectly or not recorded at all in the Joint Uniform Military Pay System (JUMPS). As shown in the attached summary of discrepancies, JUMPS' records contained undercharges of 112 days and overcharges of 39 days. The sample results show that, at the 95 percent confidence level, the JUMPS leave records affected by the 435 vouchers contain errors ranging from 203 to 735 days.

Most of the incorrect accounting originated from errors in unit diaries. Procedures specified in the JUMPS Field Procedures Manual appear sufficient, if carefully applied by the disbursing office, to identify and effect correction of such errors. The procedures require the disbursing office to request correction of errors it detects and to follow-up as necessary to obtain corrections. This procedure has apparently not been followed. Lack of sufficient care by the disbursing office in processing the vouchers and supporting documents also contributed to the erroneous accounting.

Although the written procedures provide for cross-checking of the documentation for completeness and accuracy, in 12 of the 31 errors we found one or more of the following:

- Three instances, the itinerary shown by the vouchers and orders were not in agreement.
- Eleven instances, the travelers' leave statement was omitted or incorrect.
- Eleven instances, the unit command's reporting endorsement was incomplete or incorrect.

909512

089579

--Eleven instances, leave computed by the disbursing office was incorrect.

We believe sufficient care in following leave control procedures as described in the JUMPS Field Procedures Manual could reduce the leave error rate to a more acceptable level.

We would appreciate your comments, including a description of any corrective action resulting from the letter, within the next 60 days.

Sincerely yours,

R. L. Weary
Regional Manager

Enclosure

cc: Comptroller of the Navy (NCD-3)
Comptroller of the Navy (NCP-4)
Commandant of the Marine Corps (VD)
Headquarters, Naval Audit Service,
Falls Church, Virginia