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DOCUMENT RESUME

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[Leave Errors Incident to Air Force Members' Permanent Change of Station]. September 23, 1977. 3 pp.

Report to Commander, Department of the Air Force: Air Force Accounting and Finance Center, Denver, CO; by William D. Martin, Jr., Regional Manager, Field Operations Div.: Regional Office (Denver).

Issue Area: Personnel Management and Compensation: Compensation (305).

Contact: Field Operations Div.: Regional Office (Denver).

Budget Function: National Defense: Department of Defense - Military (except procurement & contracts) (C51).

Organization Concerned: Department of the Air Force.

A review of the administrative procedures for determining the amount of delay enroute chargeable as leave upon an Air Force member's permanent change of station disclosed 109 instances involving 1,924 days of leave taken, but not reported, which created potential erroneous payments of about \$46,300 at final separation. If the findings for the period reviewed are representative, the potential for error is considerable.

Findings/Conclusions: In 115 of the cases involving 1,700 days of leave and about \$41,500 in potential erroneous payments, no leave transactions had been processed, despite the fact the itineraries on the travel vouchers generally showed leave had been taken. In 3 cases involving 75 days and about \$1,500, leave transactions had failed the central computer program edits at the Air Force Accounting and Finance Center and were rejected for resolution and reentry. In the remaining 51 cases involving errors, leave transactions had not been processed at the time of the review. A proposed computer program edit of the arrival transaction to detect those cases where leave had been taken has not been accomplished because it is a low priority assignment.

Recommendations: Action should be taken to expedite the implementation of a proposed computer program edit to insure that leave taken in connection with a permanent change of station is promptly and properly recorded. (SC)

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IN REPLY PLEASE QUOTE

September 23, 1977

Commander
Air Force Accounting
and Finance Center
Denver, Colorado 80279

Dear Sir:

As part of our continuing review of financial management systems, we have reviewed the administrative procedures for determining the amount of delay enroute chargeable as leave upon an Air Force member's permanent change of station. Our examination disclosed 149 instances involving 1,924 days of leave taken but not reported which created potential erroneous payments of about \$46,300 at final separation. Projection of these findings was not attempted, but if the findings for the period are representative, we believe the potential for error is considerable. The details of our review along with the corrective action which we believe is still needed follow.

In cases of permanent change of station by a member, all time in excess of the allowable travel time required to travel from the old station to the new station, exclusive of temporary duty and proceed time, is to be considered leave and charged against the member's leave balance. Air Force regulations provide that a member must file a travel voucher with the local accounting and finance office within 5 days after completion of permanent change of station travel. The travel data, consisting of the date of departure from the old duty station, date of arrival at the new duty station, allowable travel time, and number of days of temporary duty, are used to support the permanent change of station arrival transaction. The permanent change of station arrival transaction must also be prepared within 5 days after arrival at the new duty station and is entered into the Joint Uniform Military Pay System. An Air Force Form 985, Report of Travel Time/Leave, must be prepared within 10 days of arrival showing the travel time and chargeable leave extracted from the travel voucher itinerary, and is the source document for the leave transaction entered into the leave system.

We examined a sample of 499 master military pay accounts for the period May through part of October 1976 where:

- a permanent change of station transaction had been processed,
- there was more than one day between departure and arrival, and
- the intervening time was not charged to leave, temporary duty, or travel time.

Examination of these pay accounts, together with the applicable travel vouchers and/or Joint Uniform Military Pay System source documents disclosed the 149 leave errors.

In 115 of the cases, involving 1,700 days of leave and about \$41,500 in potential erroneous payments, no leave transactions had been processed. This occurred despite the fact that the itineraries on the travel vouchers generally showed leave had been taken and, in many instances, there was evidence that an Air Force Form 985 had been prepared showing the amount of leave to be charged. The reasons given by the bases involved for failure to process the leave transactions included processing problems and administrative oversight. Some bases said that leave transactions had not been accomplished because travel vouchers had not been settled or settled in a timely manner. In other cases, erroneous computation of travel time or failure to consider sign out/in times led to the failure to recognize that leave had been taken.

In 3 instances involving 75 days and about \$1,500, leave transactions had failed the central computer program edits at the Air Force Accounting and Finance Center (AFAFC) and were rejected to the appropriate operating directorates at the AFAFC for resolution and reentry. These had not been reentered at the time our review was completed in May 1977.

In the remaining 31 cases, involving 149 days and about \$3,300, leave transactions had not been processed at the time of our review. The bases involved furnished us evidence to show leave transactions had been forwarded to the central computer on or shortly before the date of our inquiry. However, based on our computation of the periods of leave involved, as reported in our inquiries, the bases recognized their computations were in error and corrected transactions were promptly forwarded to the AFAFC. Incorrect computation of travel time was the main cause of the 31 errors.

All 149 cases have been brought to the attention of the bases and/or the appropriate directorates within the AFAFC and corrective action has been taken on the individual cases. The failure to promptly resolve and reenter rejected leave transactions was the subject of a previous report to you by this office dated August 11, 1977. In view of the actions taken or planned as the result of that review, we are making no recommendations in connection with rejected leave transactions at this time.

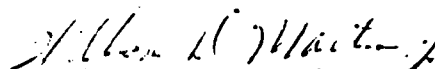
Officials of the Directorates of Military Pay Operations and Plans and Systems said that a proposed computer program edit of the arrival transaction to detect those cases where leave had been taken has not been accomplished because it is a low priority assignment. They said this edit would produce a management notice to the input source when the interval between the dates of departure from the old duty station and arrival at the new duty station indicates a period of leave and no leave transaction has been processed.

We believe the findings in our review demonstrate the need for the proposed computer program edit to ensure that leave taken in connection with a permanent change of station is promptly and properly recorded. Accordingly, we recommend that action be taken to expedite the implementation of the proposed program edit.

Your comments and advice of actions taken to establish such an edit, together with any additional actions being considered to ensure that leave periods in connection with travel are properly detected and recorded, will be appreciated.

We appreciate the cooperation of your staff during the course of our review.

Sincerely yours,


William D. Martin, Jr.
Regional Manager

cc: Air Force Audit Agency Office
AFAFC
Comptroller of the Air Force