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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
8112 FEDERAL OFFICE BUILDING
FIFTH AND MAIN STREETS
CINCINNATI, OHIO 45202

JUN 22 1973

Major General J. H. Cushman
Commanding Officer
101st Airborne Division and
Fort Campbell
Fort Campbell, Kentucky 42223

Dear General Cushman:

We have completed our review of the procedures and controls used by the 101st Airborne Division Finance Office for processing military pay and allowance transactions under the Joint Uniform Military Pay System (JUMPS). Our observations, which were discussed with you and members of your staff on March 30, 1973, are summarized below.

For the most part, the procedures within the Finance Office are adequate to ensure that documentation received from various sources is properly processed. However, transactions involving leave accounting, input rejected by the JUMPS computer, and records of proceedings under Article 15 of the Uniform Code of Military Justice indicate opportunities for improvement.

Leave Accounting

Accurate leave accounting is essential to assure that each member receives appropriate entitlement to leave. The record of leave is maintained on the Leave Record (DA Form 481) and the JUMPS master military pay file. Leave used by individuals is generally reflected on morning reports (ordinary leave) and travel vouchers (delay en route) and posted to the Leave Records and input to JUMPS by finance office personnel. Our tests of 101 permanent change of station travel vouchers paid in December 1972 showed that delay en route leave in 16 instances had not been posted or was incorrectly posted to the Leave Record and in two cases was not input to JUMPS. In addition, tests of 35 morning report entries disclosed one case where ordinary leave was not input and one case where amount of leave used was erroneously input to JUMPS.

We could not definitely determine the cause of these errors, but they appear to have resulted from carelessness on the part of those processing the postings. The errors noted in our tests involved a

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total of 346 days which could result in ultimate overpayments of about \$5,400. We believe that added emphasis should be placed on leave accounting and recommend that your Internal Review Division test the accuracy of leave accounting periodically and determine the causes of any posting errors.

Input Rejected by JUMPS

The Daily JUMPS Update Output Listing (DJUOL) is an important quality assurance feature of the JUMPS design. In part, it lists all computer input made by field installations that was improper (rejected) or questionable. Army procedures require that those items of input that were rejected or questioned be reviewed and re-input as necessary. We reviewed 32 transactions that were rejected or questioned and found two instances where the required re-input was not made.

In one instance an officer's basic allowance for quarters (BAQ) entitlement changed because he married. In processing that transaction, the Finance Office input a BAQ authorization for the officer when the correct input should have been to change his existing rate. When the input was processed by JUMPS, it was rejected because the officer was already drawing BAQ. We were advised that rejects of this type generally were not investigated and consequently no re-input was made to change BAQ to the "with dependent" rate which the officer was entitled to by virtue of his marriage. We believe the accuracy of pay and allowances could be improved if all rejected and questionable JUMPS inputs were reviewed to determine the reason for the input being rejected.

Pay Forfeitures-Article 15 Uniform Code of Military Justice

Copies of orders covering Article 15 punishments effecting members' pay must be forwarded by various units to the Finance Office. The Finance Office then prepares the JUMPS input to accomplish the pay adjustments. On a limited basis we reviewed the procedure for collecting Article 15, Uniform Code of Military Justice fines and forfeitures. Our examination of 19 cases, selected from the personnel files, showed that in four instances forfeitures imposed as the result of Article 15 actions were not collected from the members' pay. In three of these instances, unit orders announcing the Article 15 actions were not forwarded to the Finance Office for collection. In the other case the order which directed a reduction in rank and a forfeiture of pay was received and processed by the Finance Office, however, the forfeiture of pay was overlooked. The Division Finance Officer advised that as a result of

our findings, an arrangement was made with the Staff Judge Advocate's Office to furnish copies of all Article 15 orders, and that records would then be checked to determine whether the units had submitted the orders. We believe that this procedure should serve as a means to identify those organizations which do not submit the orders and to assure that appropriate pay adjustment action is taken.

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At the time of our visit, complete descriptions of all individual errors noted in our review were furnished to the Finance Officer, 101st Airborne Division. That data may be useful in further analysis by your staff.

During our visit at Fort Campbell, we were pleased to observe command interest and support concerning the accuracy of pay and allowances. As you know the accuracy of payments to thousands of members directly correlates to the control and proper processing of all pay actions within the Finance Office and units at Fort Campbell. We encourage your continued personal interest and support to improve the quality in that area.

I appreciate the cooperation and courtesies extended my staff during their visit and would appreciate your comments on our observations.

Sincerely yours,

ROBERT W HANLON

Robert W. Hanlon
Regional Manager

cc: Commanding General
U. S. Army Finance Support Agency