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

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FFB 1 1974

Brigadier General John W. Currier
Commanding General
U. S. Army Finance Support Agency
Indianapolis, Indiana 46249

Dear General Currier:

As part of our on-going review of the administration of pay and allowances, we recently compared travel vouchers of enlisted members with leave and earnings statements (LESSs) to determine if periods of temporary duty status were being properly inputted to JUMPS. This review indicated that a substantial amount of temporary duty status was not properly inputted to JUMPS and resulted in overpayments of basic allowances for subsistence (BAS).

As you know, enlisted members generally are not entitled to receive BAS during periods of temporary duty since they are either permitted to use Government dining facilities free or they receive per diem allowances. Under provisions of AR 37-104-3 field finance offices are required to report to JUMPS the hour and date enlisted members depart and return from temporary duty. The morning reports serve as the source of that data. Although the failure to report temporary duty status has no impact on the entitlements of members who are not on separate rations, nearly half of the Army enlisted members are authorized or required to ration separately. Since JUMPS is designed to adjust BAS automatically, it is imperative to report all temporary duty to JUMPS to assure accurate computations of pay and allowances. The results of our review are summarized below.

Results of Comparison of
Travel Vouchers and LESSs

To assess the degree to which field finance offices were reporting temporary duty status, we compared 840 TDY travel vouchers paid by 89 separate stations with the members' leave and earnings statements. Those vouchers were selected from the disbursing officers' accounts for August 1973. We selected the first 10 vouchers in the account covering temporary duty of enlisted members. Although our selection does not meet the test of scientific sampling, we believe our sample is representative and provides a reasonable assessment of the degree to which temporary duty is reported to JUMPS. In each case, we examined all LESSs which conceivably could

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reflect the temporary duty. For example, if a voucher was paid in August for travel performed between June 2 and July 15, 1973, we examined LESSs for June through December 1973. We did not examine January 1974 LESSs since they were not available when our work was completed.

Of the 840 periods of temporary duty evidenced by travel vouchers, we found that 31 percent had not been inputted to JUMPS and resulted in \$3,890 in overpayments of BAS as shown below.

	<u>Number</u>
Periods of temporary duty as shown on travel vouchers	840
Periods of temporary duty shown on LESSs	<u>579</u> (69 percent)
Periods of temporary duty <u>not</u> shown on LESSs	261 (31 percent)
Members not receiving BAS (no impact on pay and allowances)	<u>118</u>
Members receiving BAS which should have been adjusted as a result of temporary duty	<u>143</u>
Total amount overpaid to the 143 members drawing BAS	<u>\$3,890</u>

While the precise number of enlisted members that enter temporary duty status each month is not readily obtainable, it runs in the tens of thousands. Assuming 30,000 vouchers were paid in August 1973 (a conservative estimate), we estimate that the failure to input periods of temporary duty resulted in overpayments of over \$100,000.

Our review further showed that the failure to report periods of temporary duty is wide spread, since errors were found in 78 separate stations.

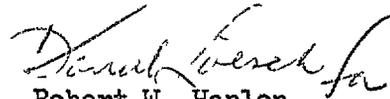
Since our review was made at the USAFSA, we did not develop the causes for not reporting temporary duty. However, based on procedures in AR 37-104-3, failure to input temporary duty to JUMPS could result from (1) temporary duty not being entered on the morning reports, (2) finance office personnel overlooking morning report entries, or (3) failure of the finance office to receive morning reports.

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In view of the likelihood that a significant number of temporary duty absences are not being imputed to JUMPS, we recommend that (1) your Field Quality Division examine field procedures and controls, and (2) that the importance of reporting temporary duty in accordance with established procedures be reemphasized in the All Points Bulletins.

We would be glad to discuss this matter in greater detail with you or your staff at any time. We would appreciate being advised of any action you may take.

Sincerely,



Robert W. Hanlon
Regional Manager

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