



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

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September 18, 1975

DLG04185
Major General C. D. Mize
Commanding General
1st Marine Division
Camp Pendleton, California 92055

Dear Sir:

We have completed a survey of military pay and personnel data of 1st Division units as recorded in the Joint Uniform Military Pay System/Manpower Management System (JUMPS/MMS). The survey covered samples of records selected at random from 11 units and was directed primarily to pay/personnel actions occurring from January 1 through June 30, 1975. We wanted to determine whether the Division's procedures and controls resulted in prompt and accurate reporting of such actions and to insure that the JUMPS/MMS computer records agree with official documentation in the pay and personnel records.

During our close-out conference we provided your Chief of Staff with preliminary data on 10 of the 11 units surveyed. The following summarizes the survey results for all 11 units.

RECORDS IN ERROR

From a universe of 2,648 members we examined JUMPS/MMS related records of 209 members. The sample included 83 members whose records contained one or more errors. This number included:

- 62 with actual or potential monetary errors in the JUMPS/MMS record.
- 8 with actual or potential monetary errors in the JUMPS/MMS record and omission or inaccuracies in the official personnel record.
- 13 with errors only in the official personnel record which would be unlikely to result in erroneous payments.

The percent of records with errors ranged from about 20 percent to 67 percent among the units surveyed and totaled about 40 percent for all 11 units. (See appendix I.)

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The 83 records contained a total of 100 errors of which 56 related to the reporting of annual leave and/or erroneous leave balances in the JUMPS record file at the Marine Corps Finance Center. Primarily the leave balance errors resulted from (1) misinterpretation of MCO PI050.3D, para. 305--the day of departure was counted as a day of leave when it should have been considered as a day of duty; day of return was counted as day of leave even though member returned prior to 0900, (2) incorrect reporting of delay enroute (leave) in connection with a Permanent Change of Station movement, and (3) failure of the reporting units to re-input leave data previously rejected by the computer.

The other 44 errors involved the omission of entries or inaccuracies in the official personnel records, and the failure to accurately report the start or stop of commuted rations, foreign duty pay, and pay forfeitures.

Ninety-seven (97) of the 100 errors concerned improper actions or lack of corrective action by the reporting units. Included in this category were 8 computer processing errors that should have been detected by the reporting units during monthly audits of the leave and earnings statements. The three remaining errors were the responsibility of the disbursing office.

We discussed all of the errors with responsible unit administrative personnel or the Division Disbursing Officer who initiated corrective actions.

ADMINISTRATIVE STAFFING

We observed that all 11 units were operating with administrative staff far in excess of that authorized by the Table of Organization. Based on information provided to us at the units we found a total of 38 administrative staff positions were authorized (Personnel Chief and below) while 81 members were actually assigned for duty. Of these 81 assigned members 41 held primary Military Occupational Specialty (MOS) in administrative fields.

The distribution of the assigned administrative staff is shown as Appendix II. The Division, Regimental, and Battalion headquarters units each equaled or exceeded their authorized administrative MOS staffing, while none of the 5 infantry companies and artillery batteries had their authorized number of qualified personnel. We found that only 3 of the 11 units had an assigned Personnel Chief with the proper MOS, and 3 of the units did not have an assigned Unit Diary Clerk with the applicable primary MOS.

During our discussions, commanders at various organizational levels commented that the current Table of Organization was inadequate and that sufficient qualified administrative personnel were not available.

ADMINISTRATIVE PROCEDURES

Most of the units had what appeared to be good written internal control procedures that would insure that necessary inputs would be promptly and accurately made to the JUMPS/MMS system; however, as the high error rate indicates, these procedures are not diligently followed. The Horno Area disbursing office had issued a number of excellent procedural instructions for use by those reporting units serviced, but implementation of these procedures by the reporting units was limited.

CONCLUSIONS

In our opinion the error rate is unacceptable and resulted from (1) the failure of the reporting unit administrative personnel to implement proper internal control procedures to insure that all events affecting JUMPS/MMS were properly reported on the unit diaries and accepted by the JUMPS/MMS system, and (2) a lack of administrative controls to assure that official personnel records were accurate and complete.

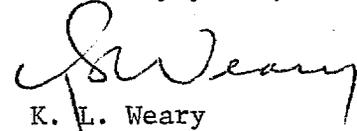
Furthermore, if the currently assigned administrative staffing is truly indicative of need, then the Table of Organization should be revised.

RECOMMENDATIONS

We recommend that a Division Order be issued to clarify para. 305 of MCO P1050.3D to insure uniformity of application throughout the Division. We also recommend that consideration be given to a study of administrative staffing needs at the various operational levels and to recommend to high headquarters that the Table of Organization be revised where necessary.

We would appreciate receiving your comments on actions taken or planned concerning our survey findings.

Sincerely yours,



K. L. Weary
Regional Manager

GAO 00340

cc: Assistant Secretary of Defense (Comptroller)
Comptroller of the Navy (NCD-3)
Commandant, U. S. Marine Corps (Code AS)
Col. R. J. Lynch, Head, Disbursing Branch, Fiscal Division,
Headquarters, U. S. Marine Corps, Washington, D. C. 20380

SUMMARY OF SURVEY RESULTS AT
SELECTED UNITS OF THE 1st MARINE DIVISION

<u>Reporting unit</u>	Records held per MCFC (a)	Number records exam'd	Records with errors	Error rate (%)	Total errors found	<u>Actual/potential monetary errors</u>	
						<u>Over-payments</u>	<u>Under-payments</u>
<u>Division</u>							
Hq. Co., Hq. Bn., 1st Division	609	35	11	31.4	11	\$2,010.37	\$ 476.49
<u>Regimental</u>							
Hq. Co., 5th Marines	159	15	6	40.0	8	491.53	51.55
Hq. Btry., 11th Marines	182	16	5	31.3	5	57.61	83.84
<u>Battalion</u>							
Hq. & Svc. Co., 1st Tank Bn.	338	20	4	20.0	4	53.23	20.17
Hq. & Svc. Co., 2nd Bn. 5th Marines	389	27	11	40.7	16	804.89	323.46
Hq. Btry., 3rd Bn. 11th Marines	225	18	11	61.1	14	559.95	109.52
<u>Company/Battery</u>							
Echo Co., 2nd Bn. 5th Marines	197	20	7	35.0	7	398.52	96.40
Foxtrot Co., 2nd Bn., 11th Marines	157	15	6	40.0	7	772.59	17.21
Mike Btry., 3rd Bn., 11th Marines	134	15	6	40.0	6	267.22	55.48
Kilo Co., 3rd Bn., 5th Marines	136	12	8	66.7	13	302.64	64.69
Bravo Btry., 1st Bn., 11th Marines	<u>122</u>	<u>16</u>	<u>8</u>	<u>50.0</u>	<u>9</u>	<u>94.96</u>	<u>216.53</u>
Totals	<u>2,648</u>	<u>209</u>	<u>83</u>	39.7	<u>100</u>	<u>\$5,813.51</u>	<u>\$1,515.34</u>

(a) Data extracted from the Central File Maintenance (CFM) as of June 28, 1975 (exclusive of personnel assigned under the Fleet Assistance Program and members under orders for transfer).

APPENDIX II

NUMBER OF PERSONNEL ASSIGNED TO ADMINISTRATIVE
STAFF POSITIONS (PERSONNEL CHIEF AND BELOW) AT
1st MARINE DIVISION UNITS SURVEYED

<u>Reporting unit</u>	<u>Administrative MOS's</u>		<u>Non-adminis- trative MOS's Asgn'd</u>	<u>Total staff Asgn'd</u>	<u>Records held per MCFC (a)</u>	<u>Error rate (%)</u>
	<u>Auth'd</u>	<u>Asgn'd</u>				
<u>Division</u>						
Hq. Co., Hq. Bn., 1st Division	5	12	1	13	609	31.4
<u>Regimental</u>						
Hq. Co., 5th Marines	2	6	0	6	159	40.0
Hq. Btry., 11th Marines	4	4	2	6	182	31.3
<u>Battalion</u>						
Hq. & Svc. Co., 1st Tank Bn.	4	5	2	7	338	20.0
Hq. & Svc. Co., 2nd Bn., 5th Marines	3	3	6	9	389	40.7
Hq. Btry., 3rd Bn., 11th Marines	3	3	4	7	225	61.1
<u>Company/Battery</u>						
Echo Co., 2nd Bn., 5th Marines	5	3	4	7	197	35.0
Foxtrot Co., 2nd Bn., 11th Marines	3	2	3	5	157	40.0
Mike Btry., 3rd Bn., 11th Marines	3	2	4	6	134	40.0
Kilo Co., 3rd Bn., 5th Marines	3	1	9	10	136	66.7
Bravo Btry., 1st Bn., 11th Marines	3	0	5	5	122	50.0
Totals	<u>38</u>	<u>41</u>	<u>40</u>	<u>81</u>	<u>2,648</u>	39.7

(a) Data extracted from the Central File Maintenance (CFM) as of June 28, 1975 (exclusive of personnel under the Fleet Assistance Program and members under orders for transfer).



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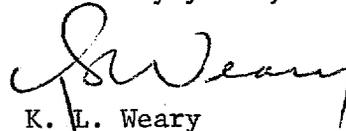
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