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COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON, D.C. 20548

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Dear Mr. Henderson:

Your letter of May 6, 1971, requested that an investigation be made at Air Force installations to determine whether bench stock and other useful supplies left over from repair jobs were being destroyed so that they would not show up during inspections as items not properly accounted for.

Our work was performed at four Air Force bases--Seymour Johnson at Goldsboro, North Carolina; Langley at Hampton, Virginia; Carswell at Fort Worth, Texas; and Dyess at Abilene, Texas--and included the following steps.

- Examining Air Force procedures for disposal of excess bench stock.
- Querying civilian employees on their knowledge of improper disposals and their views regarding the adequacy of procedures for disposal of bench stock.
- Conducting physical inspections of shops and disposal yards for evidence of improper disposal of bench stock.
- Determining the extent of internal reviews of bench stock procedures.

Summarized below are the results of our review.

AIR FORCE PROCEDURES FOR DISPOSAL OF EXCESS BENCH STOCK

According to Air Force guidelines, bench stock items left over from completed jobs can be placed in a residue section of the work area. These items can be held for a period of 180 days before a determination is made to either retain the items, if some usage has been experienced, or dispose of them. This in effect makes the items available in the work area for future needs and also eliminates any accounting procedures associated with returning material to the supply system.

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VIEWS OF WORKERS AND SUPERVISORS

None of the employees interviewed at Seymour-Johnson and Langley were aware of instances of bench stock or other supplies accumulating to such an extent that the items would be disposed of to prevent an unfavorable inspection report. These employees further advised us that excess items generally are retained for future use.

Most of the employees interviewed at Carswell and Dyess stated that they did not think improper disposals of bench stock happened at either of these bases. It was the general feeling of the employees we interviewed at Carswell that there was no reason for disposal of bench stock since Air Force procedures provide that material left over from completed jobs can be retained in the work area.

PHYSICAL INSPECTION OF SHOPS  
AND DISPOSAL YARDS

At Langley we found one instance of excessive accumulation of residual bench stock. This was brought to the attention of the Auditor General, and the involved bench stock was inventoried and found to contain \$5,000 worth of supplies. We were advised that the stock would be returned to the supply system. We found no other instances of excessive accumulations of bench stock at the other bases.

At Carswell it is a practice to inspect the trash containers for any usable items. In the past 11 months, items valued at about \$100 to \$150 were found in trash containers. We made our own inspections of trash containers at both Carswell and Dyess and found no evidence that improper disposals of bench stock were being made. At Seymour-Johnson we made a physical inspection of the disposal yard and found only items which were excess to base supply requirements.

INTERNAL REVIEW

To varying degrees the Inspector General and Auditor General staffs consider bench stock procedures during their

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reviews at Air Force bases. At the four bases we visited, the Inspector General had identified no deficiencies relating to bench stock. At Langley and Seymour-Johnson, the Inspector General investigation included (1) a search for hidden bench stock and supplies, including an examination of contents of tool boxes, and (2) an examination of items accumulated in residue areas consisting of materials left over from work orders, items left over from kits, and items deleted from bench stock but left in the work area for a period of time to be used if needed.


The Auditor General has made recent reviews at Langley and Seymour-Johnson but not at Dyess and Carswell. No deficiencies in bench stock were noted at Langley. At Seymour-Johnson the Auditor General noted several deficiencies in the handling of bench stock and some excess accumulations of materials left over from work orders. The deficiencies were corrected and the excess materials were returned to the base supply system.

#### CONCLUSION

We believe the procedures in effect are reasonable and do not foster needless disposals. Actual practices can vary, however, between installations, and it is possible that some needless disposals have occurred. Nevertheless based on our observations, more stringent controls, which would necessarily increase costs of operations, would not seem warranted in view of the value of the supplies involved.

We would be pleased to discuss this matter with you further if you should so desire.

Sincerely yours,

  
Deputy Comptroller General  
of the United States

The Honorable David N. Henderson  
House of Representatives