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(Mitchell Kuhn III)

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO assessed the Department of Defense's (DOD) plans to expand the military services use of stock funds to finance repairable items, focusing on whether the services implemented consistent, uniform policies regarding: (1) the prices stock funds charged customers for repairable items; (2) stock fund ownership and control over repairable items at installations; and (3) the dollar value of repairable items on stock fund financial reports. GAO found that: (1) DOD directed all three services to finance repairable items through their stock funds in an effort to standardize financial operations; (2) the Navy complied with the uniform DOD policy for pricing repairable items by charging the exchange price for repairable items on the understanding that customers turn in the broken items; (3) DOD allowed the Air Force to charge the standard price for repairable items to encourage customers to quickly return broken items for credit; (4) DOD authorized the Army to continue to charge the standard price for repairable items until 1993, to allow the Army time to modify its financial systems; (5) none of the services present stock funds owned or controlled repairable items in the installation-level supply systems, but the Army and the Air Force planned to implement systems central ownership and control; (6) DOD did not have a policy on stock fund ownership and control of repairable items in installation supply systems; (7) the DOD policy for valuing stock fund inventory did not address repairable items; and (8) the Army and the Air Force valued repairable items at standard price, while the Navy developed its own procedures for determining the value of repairable items. GAO believes that the inconsistencies among the services plans regarding...



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