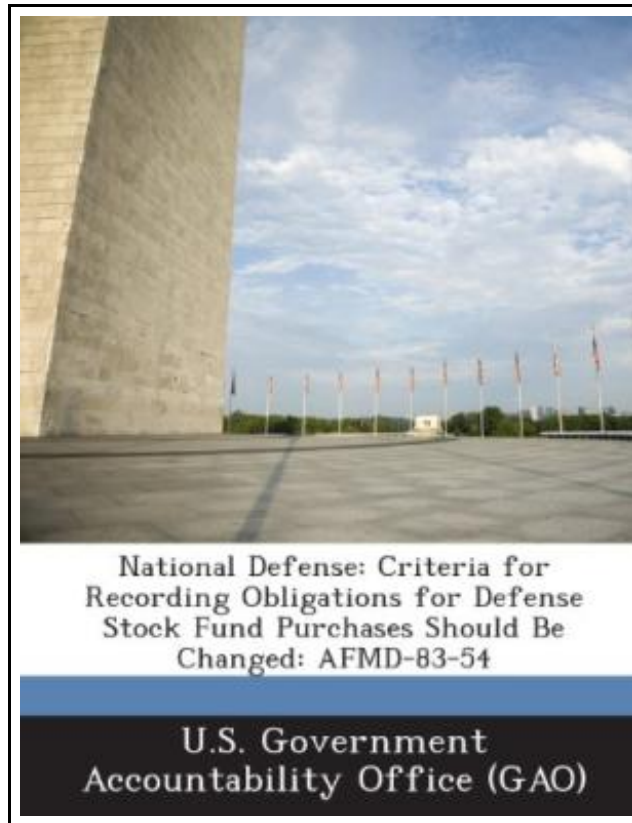


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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO evaluated Department of Defense (DOD) procedures for obligating operation and maintenance appropriations for stock fund purchases to determine whether the obligations are being made in accord with existing statutory requirements. Defense stock funds finance the purchase of materials and common-use items and hold these items in inventory until purchased by military service or DOD customers, and customer activities use appropriated funds to reimburse the stock fund for the cost of items delivered. DOD regulations have required that obligations for purchases from stock funds be recorded at the time the material is dropped from stock fund inventory records for delivery to the customer. This policy can present a problem because the customer has little control over when funds are obligated, and the inability to record obligations until ordered items are delivered by the stock fund creates additional problems near the end of the fiscal year. GAO has long held the opinion that DOD criteria should be changed so that obligations for stock fund purchases are recorded at the time orders are placed to improve administrative controls over appropriations. In 1974, DOD attempted to make this change in criteria, but the Senate Appropriations Committee would not allow the change in accounting procedures. As a result, DOD continued to require the military services to obligate appropriations at the time of delivery. Despite this DOD policy, the military services have changed their procedures and record obligations at the time orders are placed. In 1982, DOD again proposed a change in its accounting policy so that obligations for stock fund purchases would be recorded when orders are placed with the stock fund. GAO believes that this change would provide a consistent base from which the...



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