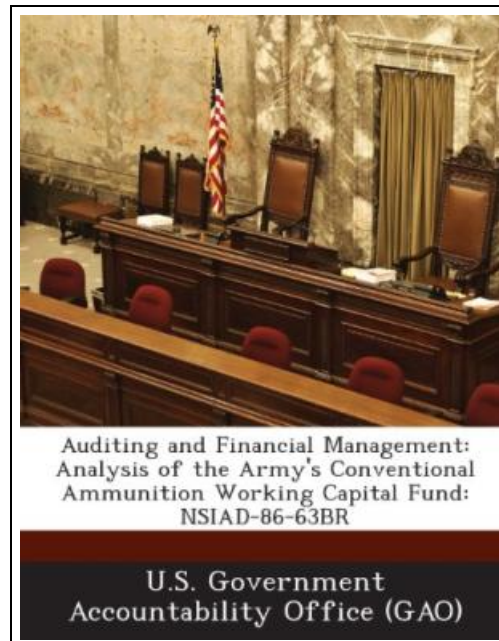


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Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed the Armys implementation of the Conventional Ammunition Working Capital Fund to assess: (1) how the Fund was working; (2) whether the Army was achieving the benefits from the Fund that it claimed it would; and (3) whether the Fund was worth continuing. The Army established the Fund to: (1) simplify the ammunition procurement process; (2) reduce the paperwork incident to that process; and (3) reduce ammunition costs by consolidating procurements and awarding contracts earlier to avoid inflation effects. GAO found that: (1) while the Funds concept is sound, the Army has not effectively implemented it; (2) the Army has not made the extensive use of standard item prices that it originally envisioned; (3) the Armys failure to use standard prices has complicated the procurement process and caused administrative and paperwork burdens; and (4) the standard prices the Army has established have exceeded projected final costs. GAO also found that: (1) while the Army believes that the Fund has saved millions of dollars, many of these savings occurred because of increases in program quantities; (2) while the Army maintains that it can use unexpended budget balances that the Fund retained from prior program years, it must return the unexpended balances to the Treasury; and (3) paperwork savings attributable to the Fund have been offset by other administrative burdens which have increased since the Funds implementation. In addition, GAO found that: (1) Congress should not grant the Fund advance contracting authority because it would drastically reduce congressional discretion in funding the overall ammunition program; and (2) the Army could more efficiently use continuing resolution authority in connection with the Funds operations if the military services submitted...



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