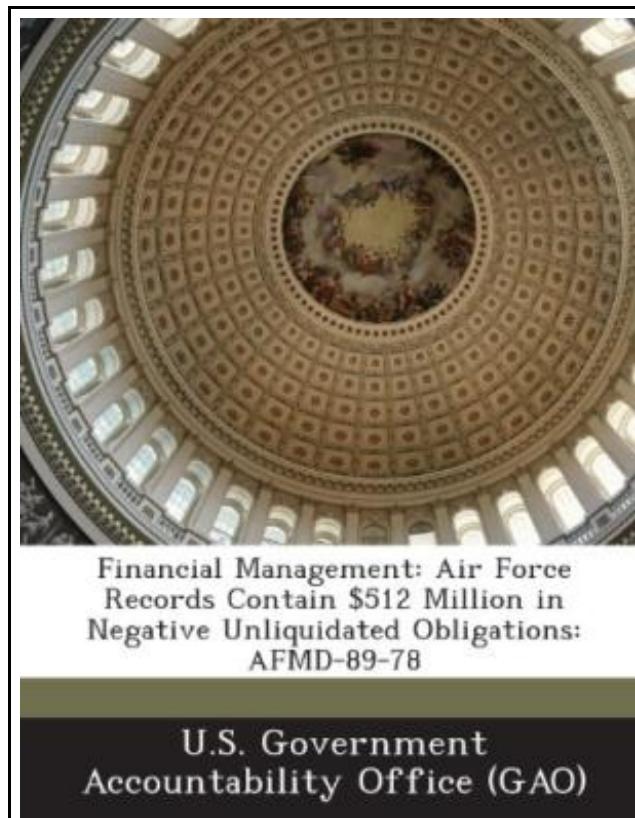


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Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 24 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed negative unliquidated obligations (ULO) relating to the Air Forces purchase of supply and equipment inventories, focusing on the: (1) age and causes of ULO; and (2) procedures that the Air Forces air logistics centers (ALC) used to report them to senior Air Force officials and to Congress. GAO found that: (1) as of April 1988, 5 ALC had 6, 257 individual negative ULO account balances totalling about 512 million; (2) although regulations required immediate corrective action on negative ULO, ALC had more than 132 million in negative ULO that were at least 6 months old; (3) accounting supervisors attributed the lack of attention to negative ULO to staff shortages and clerical errors; (4) many Air Force officials did not know about negative ULO problems, since the Air Force did not require ALC to report negative ULO information; and (5) although ALC did not maintain statistics on the causes of negative ULO, many ALC accounting supervisors cited such internal control weaknesses as contractor overpayments, appropriations accounting errors, and inaccurate or incomplete obligations information as the primary causes. This item ships from La Vergne, TN. Paperback.

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