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Financial Management: Defenses System for Army Military Payroll Is Unreliable: Aimd-93-32

By -

Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 36 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO evaluated the Army's military personnel payroll system, focusing on whether payments are: (1) made only to military personnel entitled to them; and (2) accurately recorded, summarized, and reported. GAO found that: (1) the Defense Finance and Accounting Service (DFAS) has made numerous erroneous payments to Army personnel not entitled to payment due to field officers failure to enter personnel transaction information into the payroll system in a timely manner; (2) the Army and DFAS have not reconciled military payroll and personnel records due to the large volume of discrepancies between payroll and personnel data; (3) data discrepancies are partly due to payments to reserve and National Guard personnel on active duty; (4) the Joint Services Software (JSS) system does not accurately summarize and report payroll tax information or correctly identify appropriation charges; (5) the Army identified several payroll problems in fiscal year 1992, but DFAS has not corrected them; (6) DFAS cannot ensure that income, social security, Medicare taxes, and other deductions are accurately reported and remitted, since it cannot reconcile the Army's gross and net pay reports; (7) the...



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