

## National Defense: Contract Pricing in the Meals-Ready-To-Eat Program: Nsiad-83-29



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U.S. Government  
Accountability Office (GAO)

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## NATIONAL DEFENSE: CONTRACT PRICING IN THE MEALS-READY-TO-EAT PROGRAM: NSIAD-83-29

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 30 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. GAO examined the pricing of a contract for the assembly of individual combat meal packages awarded by the Defense Personnel Support Center (DPSC). The contract was the first in a series of contracts awarded to the same firm for the assembly of the meal packages, called Meals-Ready-To-Eat (MRE). GAO found evidence that DPSC did not follow sound procurement practices in negotiating the contract. For example, it awarded a fixed-price contract even though the contractor was a newly formed division with no production history. DPSC deviated from the government's usual practice by agreeing to directly reimburse the contractor for leasehold improvements to a production facility, and it did not try to increase competition for the program by telling other contractors in the request for proposals that it was willing to directly reimburse for investments in facilities. In addition, DPSC did not follow all of the requirements of the Defense Acquisition Regulations (DAR) in preparing memorandum records of negotiations; the memoranda did not adequately demonstrate the reasonableness of the negotiated prices, the appropriateness of demands and concessions made in negotiations, or the extent to which the government's interests were protected. DPSC obtained a waiver from following the weighted profit guidelines, but the data supporting the basis for the waiver were incomplete. GAO believes that these poor procurement practices, coupled with audit data that should have been considered, led to acceptance of significantly overstated costs, an allowance of greater profit rate than permitted by the weighted guidelines, and direct payment to the contractor for leasehold improvements to an assembly building. This item ships from La Vergne, TN. Paperback.



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