



Financial Management: Forest Service Is Not Consistently Implementing Charge-As-Worked Cost Reporting: Afmd-90-50

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 26 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed the Forest Services actions to charge its accounts as worked rather than as budgeted in fiscal years (FY) 1988 and 1989. GAO found that: (1) the Forest Service took a number of actions to implement the charged-as-worked policy, including directives, letters, memoranda, and revisions to its account coding structure; (2) such Service actions resulted in employees strong awareness of the charged-as-worked policy and the need to properly charge costs; (3) Service employees believed that the policy was effective and had a positive impact on their work; (4) the Service experienced problems in implementing the charged-as-worked policy and comparing units cost information, primarily because units used different work details, shared services, equipment costs, budget activity accounts, and categories of work; (5) the Service used practices that inhibited unit compliance with the charged-as-worked policy, and such practices hampered units efforts to charge costs to the benefiting activities, resulting in inaccurate activity cost information; and (6) Service management controls for the charged-as-worked policy were inconsistently applied by units, unit adherence to the Services corrective action varied by...

Reviews

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