

CENTRAL INTELLIGENCE AGENCY
INFORMATION REPORT

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CONCLUSION

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- (g) The performance of regular audits relative to the financial activities of peripheral construction organizations.

1. The problems involved in operational financing include:

- (a) Organization and maintenance of operational finance accounting. Operational finance accounting is not conducted by a balance-sheet, but rather by special financial report forms, the so-called approximate accounting (priblizhenniya uchët).
- (b) The organization of purely monetary operations, paying and telling.
- (c) The maintenance of special financial accounts: the net cost of output, turnover of working capital (oborotnykh sredstv).
- (d) The maintenance of records of, and opposition to, overstocking of materials and non-liquid assets.
- (e) The processing of final payment documents, ie bills, notices, and payment orders.
- (f) Inspections concerning the correctness of advance payments to workers and employees and the prohibition of indebtedness of workers and employees for advances.
- (g) Inspections to assure that expenditure of funds conforms to existing plans and conditions.
- (h) Efforts to accelerate the turnover rate of working assets (oborotnykh sredstv).

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