

25X1A6c

~~CONFIDENTIAL~~

Chief of Station, [redacted] 25X1A6a

ATTN: [redacted] 25X1A2e

Deputy Comptroller

Accrued Costs

As indicated below

- (a) [redacted] dated 20 May 1959 25X1A6c
- (b) [redacted] dated 15 July 1959

1. Reference (a) extended an offer to assist Headquarters in its efforts to establish sound and practical accounting procedures in which accounting data would be gathered for use in the preparation of a Cost Based Budget.

2. Reference (b) indicated that one of the problems to be resolved was that of accruing cost for overseas stations. This is one of the major problems facing Headquarters at this time. Therefore, it is felt that the [redacted] Station 25X1A6a could make a definite contribution by studying this problem and preparing a proposed procedure for accruing cost at station level for reporting to Headquarters on or before the last day of each month.

3. Headquarters is currently accruing cost for personnel services, travel, projects, and activities controlled by Headquarters, [redacted] etc. 25X1A Such costs are being accrued by object class within cost center account. Attached is a copy of the tentative procedures currently used by Headquarters, which will give you some idea of how we are attacking the problem at Headquarters.

4. Headquarters is currently attempting to develop a practical method of accruing costs applicable to field stations. This effort has pointed up several problems to which we do not have answers at this time. Two major problems encountered are (1) the lag of recording on the station finance records of "goods and services" received but not yet recorded and (2) the lapsed time between the close of the accounting period and the receipt and recording of the station financial report here at Headquarters. It is in this field that we wish to take advantage of your offer in reference (a). It would be appreciated if you would study this problem and possibly develop ways and means whereby Class A Stations might establish and report accrued cost figures to Headquarters by object class within cost centers. However, please keep in mind that we have Class A Stations with very limited manpower available which dictates that any increase in workload for this activity must be held to the absolute minimum.

5. We would most appreciate having the results of your study and any proposed procedure which you might be able to develop.

[redacted] 25X1A2e

Attachment: As stated above  
16 December 1959

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