

GAO

Report to the Subcommittee on Interior  
and Related Agencies, Committee on  
Appropriations, House of  
Representatives

June 1990

# FINANCIAL MANAGEMENT

## Forest Service Is Not Consistently Implementing Charge- as-Worked Cost Reporting



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Accounting and Financial  
Management Division

B-283763

June 12, 1990

The Honorable Sidney R. Yates  
Chairman  
The Honorable Ralph Regula  
Ranking Minority Member  
Subcommittee on Interior  
and Related Agencies  
Committee on Appropriations  
House of Representatives

As part of your review of the Forest Service's proposal for a new budget system known as "end-results" budgeting, you asked us to examine Forest Service efforts to improve the accuracy of financial information in its existing budgeting and reporting system. Your concerns centered on the Forest Service's practice of charging time, equipment, and overhead in ways that conformed to planned or budgeted amounts rather than ways that indicated how these resources were actually used. As you requested, we reviewed actions taken by the Forest Service to charge its accounts as worked rather than as budgeted in fiscal years 1988 and 1989.

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## Results in Brief

The Forest Service took a number of actions to implement the charge-as-worked policy and we found that Forest Service employees had a strong awareness of the need to properly charge costs as worked. The agency's end-of-year cost data for fiscal year 1988 differed from budgeted amounts received at the beginning of the year, indicating that the policy was being followed. However, we also found that, because Forest Service headquarters issued broad guidance rather than detailed procedures for charge-as-worked, some confusion and inconsistency existed among regions, forests, and districts. Furthermore, certain Forest Service practices inhibited compliance with charge-as-worked, and headquarters did not establish management controls to be used by all units to ensure compliance with the policy and provide comparable cost reporting from unit to unit.

To correct these problems, more detailed guidance on the charge-as-worked policy from headquarters is necessary. We are recommending a number of actions to improve reporting of future cost information.

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## Background

The National Forest System is divided into nine geographic regions. Each region consists of several forests, and each forest is divided into a number of ranger districts. A forest or district budget, under the current budget structure, may be divided into numerous budget activities such as timber sales preparation, trail maintenance, and wilderness management.

Prior to 1988, the Forest Service emphasized the need to keep charges at or below budgeted amounts for each activity. As a result, managers often charged costs to the correct accounts only until the budgeted amounts were reached. They charged costs above budgeted amounts to other accounts that had available funds. Due to this practice, costs reported for specific budget line items often did not reflect actual expenditures for the associated activities. This inaccurate reporting of costs affected the accuracy of subsequent budgets because the planned line item amounts were based on prior years' budgeted amounts rather than actual costs.

In 1987, the Forest Service asked the Congress to (1) approve 2-year funds to better accommodate the nature of its work, (2) reduce the required level of justification in the Forest Service's budget request from more than 50 individually budgeted activities to approximately 10, and (3) focus congressional control and reprogramming requirements on output targets, such as acres reforested. The budgeting method proposed in this request is referred to as "end-results" budgeting.

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## Objective, Scope, and Methodology

Your committee asked us to review how the Forest Service Chief's directive to charge as worked was implemented. Our work addressed Forest Service efforts in fiscal years 1988 and 1989. We collected data from Forest Service headquarters in Washington, D.C.; all nine regional offices; and various forest and district offices. As agreed with your office, we concentrated on the charging of labor, equipment, and overhead costs.

To determine what actions had been taken to implement the charge-as-worked policy, we administered a data collection instrument at 30 forests in 8 of the 9 regions<sup>1</sup> and at a minimum of 3 forests per region. We surveyed 152 field employees, including 62 staff specialists, 30 members

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<sup>1</sup>We did not visit forests in Region 10, Alaska.

of district management teams, 30 district rangers, and 30 forest supervisors. These categories represent employees who work on various activities and charge multiple management codes, supervise other staff, prepare and monitor budgets and cost information, and/or enforce and monitor Forest Service policies, including the charge-as-worked policy. In addition, we interviewed budget and fiscal staff in all nine regions and in headquarters. We also reviewed documentation such as time and attendance reports, equipment records, and internal review reports. Lastly, we analyzed fiscal year 1988 agencywide financial data to determine if the Forest Service had refrained from its past practice of incorrectly charging costs so that accounts balanced to zero at year-end.

We conducted our work from February 1989 through March 1990. Our work was conducted in accordance with generally accepted government auditing standards.

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## Forest Service Is Attempting to Capture Accurate Costs

The Forest Service took a number of actions to implement the charge-as-worked policy, including the following major ones:

**Directive from the Chief.** On June 8, 1988, the Chief of the Forest Service issued Interim Directive Number 35 for the Service-Wide Finance and Accounting Handbook. This directive defined the charge-as-worked policy, described managers' general authority and responsibility for implementing the policy, and discussed some of the management control standards for charging costs to appropriate activities. (See appendix I.)

**Letters, memoranda, and training.** The Chief and his deputies also issued letters and memoranda emphasizing the importance of accurate cost data. Foresters; administrative officers; and budget and fiscal staff in regions, forests, and districts supplemented these documents with meetings and discussions, training sessions, and additional written materials. In addition, some units used other innovative approaches, including a slide show, a videotape, promotional items, and a charge-as-worked hotline.

**Revisions to the account coding structure.** In an attempt to ensure that all units charged costs for similar work activities to the proper fund codes, the Forest Service approved a set of standard codes that all units were required to use beginning with fiscal year 1989. This set of codes, which provides a framework for capturing and reporting consistent cost information, constitutes the minimum group of fund and activity codes that field units currently must use to account for work performed.

We found that these actions resulted in a strong awareness of the charge-as-worked policy and the need to properly charge costs. Of the 152 field staff we surveyed, ranging from staff specialists to forest supervisors, 144 responded that they were familiar with the charge-as-worked policy from a moderate to a very great extent. In addition, employee attitudes were generally positive. Most employees commented that the policy is effective and is having a positive impact on their work by providing more accurate cost information for future budget planning.

We also found that the policy is having some effect on how employees keep track of costs. Under the Forest Service's prior practices, little to no variances would be expected between beginning-of-year budgeted amounts and end-of-year expenditures in budget activity categories. On the other hand, under the charge-as-worked concept, variances reflecting differences between projected costs and actual expenditures are to be expected. Our analysis of agencywide cost data for the National Forest System 1-year funds in fiscal year 1988 showed variances for all budget activities. For example, we found that budgeted amounts exceeded expenditures for the minerals management, land-line location, and timber budget activity accounts, and that budgeted amounts were less than expenditures for the facilities and range management activities.

## Employee Support for Policy Is Strong but Confusion and Inconsistency Exist

Although headquarters, region, forest, and district staff were generally committed to properly comply with the charge-as-worked policy, we found problems in the Forest Service's attempts to implement it. We found that field units used differing criteria to decide which accounts to charge for the costs of "work details," shared services, and equipment. They also used different budget activity accounts to finance similar activities, and they differed in how they used work activity categories. As a result, cost information is not comparable among units.

**Work details.** Work details occur when one Forest Service unit "details" or sends employees to perform work on Forest Service projects at another unit. An August 1988 Forest Service memo estimated that the servicewide salary cost alone for employees on work details amounts to about \$250 million annually, most of which is not "charged to the correct appropriation [Forest Service budget activity] and work activity nor reflected on the right unit's books." Subsequent to issuance of Interim Directive Number 35 in June 1988, headquarters directed field units to charge costs for work details to the unit benefiting from the services

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rather than to the unit performing the services.<sup>2</sup> We found the implementation of this guidance varied among all nine regions. For instance, some units charged costs to the benefiting unit if the detail was longer than 2 weeks; other units charged costs to the benefiting unit if the detail was longer than 1 week; others charged all costs of work details to the benefiting unit regardless of the length of detail; and still others, depending on the kind of detail, charged travel costs to the benefiting unit and salary costs to the performing unit.

**Shared services.** Shared services occur when one Forest Service unit performs work that benefits another unit as well as itself. The charge-as-worked policy states that costs should be allocated proportionately among units benefitting from shared services. Headquarters did not provide specific guidance on how to determine which units benefit or what share of the costs a benefitting unit should be responsible for. Regions used varying criteria for identifying the benefiting unit and the amounts to be allocated. We found that in two regions, forests negotiated with each other on who would bear the costs of shared services. In another region, costs were charged in various ways, such as splitting the salary and cost of shared services between the performing and benefiting unit and splitting the costs between the region and the benefiting forest. Without a standard methodology for allocating costs, valid cost comparisons cannot be made between the various regions and forests.

**Equipment costs.** The charge-as-worked policy directed units to “charge equipment use by month and applicable unit of measure.” We found no uniformity in how units captured the monthly costs of equipment, which account for approximately 8 percent of the Forest Service’s annual expenditures. Forest Service staff cited various cost allocation methods for the same kinds of equipment, such as trucks. For example, 13 of the 30 forest supervisors we talked with responded that equipment costs were monitored and charged to individual projects by having staff either (1) sign out the equipment at the beginning of each day or each project, or (2) keep detailed records of miles driven or hours used. Seventeen supervisors said that equipment costs were charged to multiple activities based on a planned percentage rather than actual use.

Of 114 field employees with whom we spoke and who had a basis for expressing an opinion on the accuracy of equipment charges, 69

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<sup>2</sup>Two exceptions are training, which is charged to the sending (benefiting) unit, and details to fight forest fires, which are charged to a specific, separate appropriation. Charges for these details are not discussed in this report.

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responded that the recording of equipment/vehicle costs is less accurate than the recording of labor costs. Several of these employees and headquarters officials commented that the recording of equipment costs is the weakest aspect of compliance with the charge-as-worked policy.

**Budget activity accounts.** Our review of Forest Service documentation showed that units did not charge similar costs to the same budget activity accounts. For example, one region charged costs for computer services to General Administration and other accounts such as timber and recreation, while another region charged computer costs entirely to its General Administration account.

**Categories of work.** According to Forest Service internal review reports, several units differed in their interpretation of Forest Service policy in their use of work activity codes. For example, one forest found that its staff did not use correct work activity codes in recording some activities they performed, and concluded that the staff did not properly understand work activity coding. Similarly, during a June 1989 review of the implementation of the Timber Sale Program Information Reporting System, headquarters staff found that timber planning costs in one region under review varied from \$0.03 to \$38.00 per thousand board feet, indicating that staff did not have a clear and consistent understanding of what work should be recorded under the timber planning activity code.

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## Certain Budget and Accounting Practices Inhibit Charge-as-Worked

The Forest Service uses some practices that inhibit compliance with the charge-as-worked policy. These practices hamper units' efforts to charge costs to the benefiting activities and may result in inaccurate cost information for some activities. They include reprogramming policies and procedures, the delayed allocation of final budgets, and the requirement for fire prevention employees to charge the fire management account.

**Reprogramming.** Reprogramming is the shifting of funds within an appropriation from one identified purpose to another. It allows units to reallocate funds from projects where work is completed or where funds are not needed to projects where funds are inadequate to complete approved work. This permits units to record the actual costs of projects and correct inaccurate budget estimates. The level of authority necessary to approve this shifting of funds varies with the amount of funds or the type of reprogramming. Reprogramming is generally preceded by consultation between the federal agencies and the appropriate congressional committees. It involves formal notification and, in some instances,

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opportunity for congressional committees to state their approval or disapproval. However, Forest Service guidance provides that reprogramming actions which shift less than \$250,000 from one budget activity to another can generally be approved by the Chief, and actions which shift amounts within a budget activity may be approved by regional foresters.

Forest Service officials stated that, as a result of charge-as-worked, the level of reprogramming requests increased from fiscal year 1987 to fiscal year 1988. However, 47 percent of the district rangers and 33 percent of the forest supervisors we talked with, as well as a few other district staff, cited difficulties with the reprogramming process as a major obstacle to the success of charging costs as worked. The reasons they gave included that (1) supervisors were reluctant to reprogram because it might have appeared that their units had not done a good job in planning their initial budgets, (2) reprogramming is cumbersome and confusing and, thus, not responsive to their needs to charge costs as worked, (3) staff were confused about who had reprogramming authority, and (4) staff received mixed messages about reprogramming and the charge-as-worked policy.

As an example of this last problem, as discussed below, when all reprogramming requests for the first quarter of 1989 were denied, field units were uncertain as to the reasons for the denials.

Field staff also commented that sometimes they did not receive timely responses to their reprogramming requests. Depending on the amount of the request, as many as seven layers of approval may have been required. Delays in receiving responses often resulted because of the number of management levels involved in processing requests. Furthermore, headquarters denied all reprogramming requests for the first quarter of fiscal year 1989 because the requests were incomplete and did not comply with prescribed procedures. While the disapprovals may have been valid, they sent the wrong message to field units. One unit responded that, if a reprogramming request it had submitted was not approved, the costs of completing certain required work would have to be charged to other budget activities. While the unit's total costs would not change, activity costs would not accurately reflect what was done, defeating the purpose of charge-as-worked cost reporting.



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**Final budgets.** Districts experienced delays in receiving final budgets because of the Forest Service's allocation process, which involved several management levels. These delays affected the units' decisions to comply with the charge-as-worked policy.

Once Forest Service headquarters received its overall final budget, allocations for each activity had to be determined and then distributed to each region. Each region, in turn, determined and then allocated funds for each activity to each forest within it. Finally, each forest determined and allocated amounts to each district. The amount of time taken to complete this process varied among regions, forests, and districts. In one instance, a district did not receive its fiscal year 1988 final budget until May 1988—over 7 months after headquarters had received the Forest Service's final budget. Staff in other units cited delays in receiving their final budgets of 3 to 6 months. For much of the year units worked under original budget requests.

Thirty percent of the district rangers and other district staff we talked with who had budget responsibilities commented that the delayed receipt of final budgets inhibited adherence to the charge-as-worked policy. Units were reluctant to reprogram when comparison to budget estimates indicated that insufficient funds would be available to complete approved projects because they were uncertain whether additional funds would be available for reprogramming. The units also knew that if they continued to charge costs to the underfunded projects, they risked running deficits.

**Primary purpose principle.** The primary purpose principle permits employees hired for fire prevention to perform work for other activities when not needed for fire prevention but to charge such work to the fire management budget activity account if the other activities do not have funds available. The principle also requires these employees to charge their regular 8-hour pay to fire management, instead of to fire suppression (the other fire prevention account), when actually fighting a fire. According to headquarters officials, the Forest Service originally adopted the primary purpose principle to stabilize the fire management budget. The Forest Service recognizes and accepts that, in applying the principle, units cannot charge costs as worked. Headquarters is currently reviewing its continued use.

## Management Controls for Charge-as-Worked Are Inconsistently Applied

In response to our end-results budgeting report to the Congress,<sup>3</sup> the Chief of the Forest Service stated that two specific internal controls would be instituted for charge-as-worked: (1) charge-as-worked criteria would be incorporated in all program, general management, and activity reviews and (2) a performance standard on charge-as-worked would be included in all line-officer performance appraisals.

We found that adherence to the Chief's first corrective action varied by location. Seventeen of the 30 districts and 11 of the 30 forests we visited either had no internal reviews or had not incorporated charge-as-worked in any of their reviews. In addition, we found the quality of internal reviews conducted in the other 13 districts and 19 forests varied by location. For example, one forest conducted an intensive review of documents such as purchase orders and accounting transaction registers, while at another forest the review consisted only of asking employees "Are you charging as worked?" Finally, about half of the regional fiscal officers we interviewed said that, although there was a great deal of correspondence between regions and headquarters on charge-as-worked issues, headquarters did not regularly review or report on the regions' efforts.

We found that the Chief's second corrective action had not been fully implemented. Not all managers were being held accountable for ensuring that their units were charging as worked, although a standard was to be incorporated into their performance appraisals. Thirty-seven percent of the district rangers and 20 percent of the forest supervisors we interviewed said their performance appraisals did not contain elements that encouraged charging as worked.

In addition to internal reviews and performance standards, the charge-as-worked directive stipulated that each unit establish an administrative control system to ensure compliance with the policy. The directive did not specify what the control system should consist of. One-third of the regional fiscal officers we interviewed said they had no such system.

## Conclusions

Forest Service managers and employees are generally supportive of the charge-as-worked policy and mindful of the need to report costs correctly. However, the Forest Service has begun to implement the policy without providing a servicewide structure that would enable field units to uniformly comply with the policy. As a result, units are not applying

<sup>3</sup>Forest Service: Evaluation of "End-Results" Budgeting Test (GAO/AFMD-88-45, March 31, 1988).

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consistent approaches to implementing the policy and some employ practices that inhibit it.

Until Forest Service accounting policies and practices are uniform and consistent with the charge-as-worked policy, the Forest Service will not realize the full benefits from its efforts. The Forest Service needs to ensure that its accounting procedures are standardized so that local units can report accurate, uniform, and meaningful cost data in support of its "end-results" budgeting efforts.

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## Recommendations

To ensure that the Forest Service fully and consistently implements the charge-as-worked policy and accurately records and reports costs, we recommend that the Chief of the Forest Service do the following:

- Issue detailed procedures to be followed by all units to ensure consistent treatment of costs incurred for work details, shared services, equipment use, and computer services.
- Clarify definitions for work activity codes by providing descriptive examples so that work performed for similar activities is consistently charged to the same budget activity accounts.
- Ensure that reprogramming requirements and procedures do not interfere with charging as worked.
- Ensure the timely allocation of budgets to all levels of the Forest Service.
- Consider eliminating the primary purpose principle.
- Ensure that management controls are consistently used by all units to monitor compliance with the charge-as-worked policy.
- Ensure that the Chief's commitment to hold all line officers accountable for enforcing the charge-as-worked policy by including it as an element in performance contracts is enforced.

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## Agency Comments

In commenting on a draft of this report, the Forest Service agreed "there are a number of situations that may result in disincentives for field units to charge as worked." Although the Forest Service did not provide responses to our recommendations, the agency acknowledged that "there is a need for additional management direction."

In its response to our report, the Forest Service reiterated that it is a Forest Service policy to charge as worked and to request reprogramming according to congressional guidelines. The Forest Service also stated that headquarters has made a considerable effort to communicate

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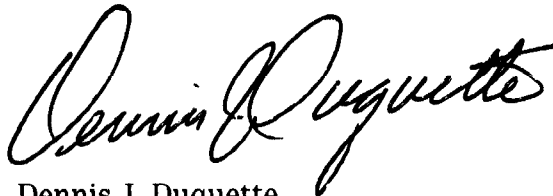
reprogramming requirements to field units and that it will continue to work to ensure that all field units understand what is expected by the Congress and the Chief.

Discussing delays in the allocation of final budgets and their impact on charging as worked, the Forest Service indicated that it is taking steps to improve the timeliness of budget allocations. The Forest Service also pointed out that field units are expected to develop work plans from initial budgets without waiting for final budget allocations.

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We are sending copies of this report to the Chief of the Forest Service, the Secretary of Agriculture, oversight committees, the Director of the Office of Management and Budget, and other interested parties. Copies will also be made available to others upon request.

Please contact me at (202) 275-9406 if you have any questions concerning this report. Major contributors to this report are listed in appendix III.



Dennis J. Duquette  
Director, Civil Audits

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# Contents

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Letter	1
Appendix I Forest Service Chief's Interim Directive Number 35	14
Appendix II Comments From the Forest Service	17
Appendix III Major Contributors to This Report	20

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# Forest Service Chief's Interim Directive Number 35

14--1

FOREST SERVICE HANDBOOK  
Washington, DC

FSH 6509.11k - SERVICE-WIDE FINANCE AND ACCOUNTING HANDBOOK

INTERIM DIRECTIVE NO. 35

June 8, 1988

DURATION: One year from issuance date unless previously terminated or reissued.

CHAPTER: 10 - APPROPRIATIONS AND FUNDS

POSTING NOTICE: Last ID was No. 34 to chapter 50, dated 4/27/88.

This Interim Directive provides Servicewide fiscal control standards for charging work to appropriate fund and work activity codes. It also provides direction on use and review of multi-line management codes.

#### 14 - FISCAL CONTROLS

1. Authority. A system of administrative control must be in place which provides reasonable assurance to responsible officials that the budgeting, obligation, and expenditure of fund codes and work activities meet Comptroller General fund control guidelines and are legally available for the intended purpose (31 USC 1301 and FSM 6510.3).

2. Responsibility. It is the responsibility of fiscal officers to:

- a. Provide line officers appropriate advice and assistance concerning the use of fund codes and work activities during the budgeting and work planning process.
- b. Serve as a principle advisor in the structuring of management codes.
- c. Conduct reviews to ensure employee compliance with the charge-as-worked standards.

3. Definition. The term "Charge-as-worked" is used to refer to the creating, recording, and reporting of work performed, equipment used, and costs incurred in a manner that every transaction is charged to the benefiting fund codes and work activities to the fullest extent possible.

4. Charge-as-Worked Controls. Each unit shall establish an administrative control system that ensures that every transaction is charged to the benefiting fund codes and work activities to the fullest extent possible. As a minimum, control system shall ensure that yearend accounting records:

Appendix I  
Forest Service Chief's Interim Directive  
Number 35

14--2

- a. Result in a reasonably accurate reflection of actual work performed.
- b. Provide comparable unit cost information.
- c. Allow proper accountability to the Congress.

5. Accuracy of Charges. In establishing fiscal control systems for charging costs, units shall apply the following accuracy standards:

- a. Payroll Accuracy. Charge payroll costs by day. Hours may be recorded in 4 hour segments.
- b. Contract Accuracy. Charge contract costs by dollar amounts.
- c. Equipment Use Accuracy. Charge equipment use by month and applicable unit of measure.

6. Management Codes. As a minimum, establish management codes that record the fund codes and work activities required for national reporting. Use Exhibit 1 as a guide in structuring management codes.

The use of multi-line management codes shall be the exception rather than the rule. Establish such management codes only under the multiple funding financing principle (FSH 1909.13, section 41). Multi-line codes should be used only when work can be directly identified with two or more fund codes or work activities and proportional shares of costs are supported by a sound basis, such as unit, project, or personal work plans, historical workload factors, a sampling of actual work, or daily diaries. If a sound basis is not available, do not use multi-line management codes; instead make charges directly to the fund code and work activity involved via a single-line management code. Document the basis used to fund multi-line management codes on the workplan or other planning document.

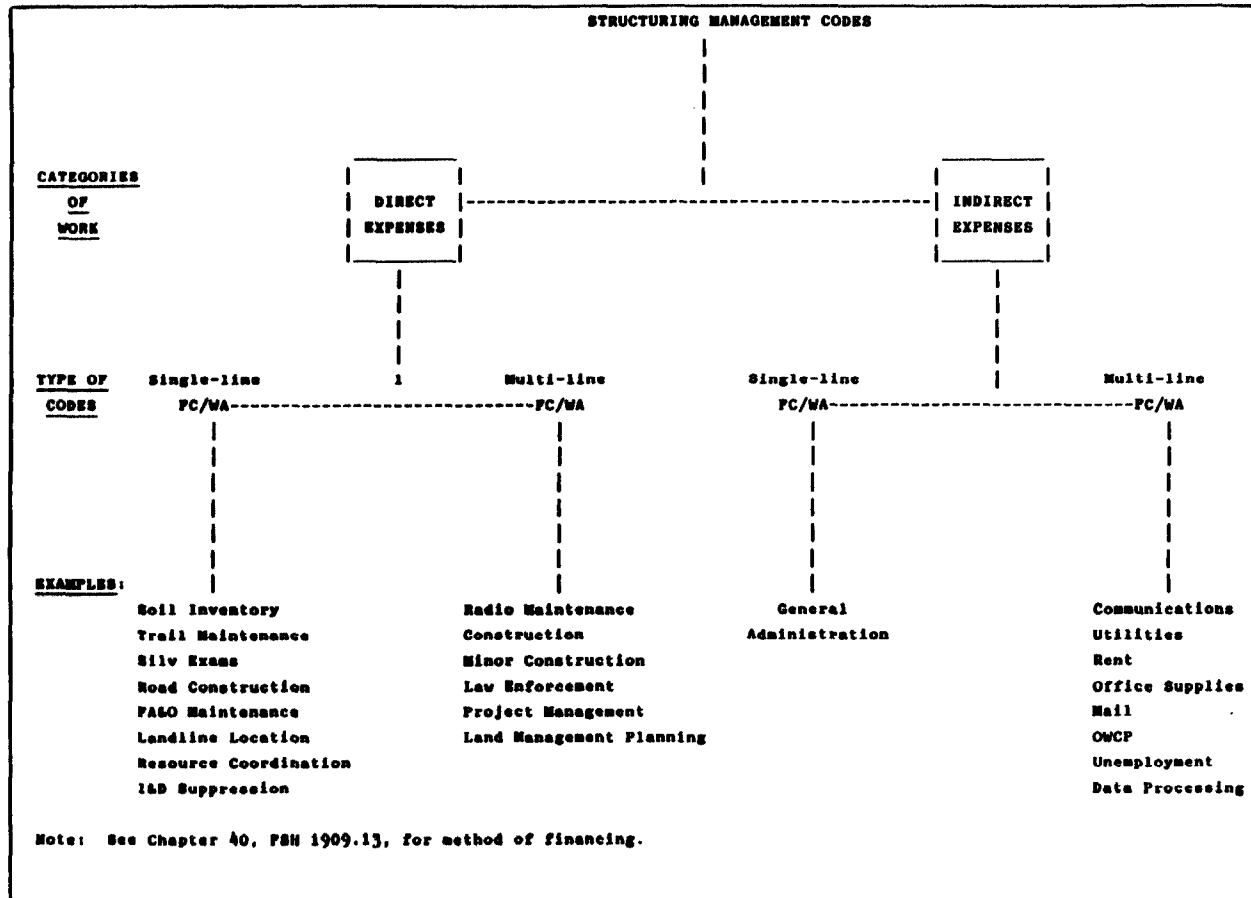
7. Reviews. Review all multi-line management codes and adjust as needed at a midyear review and as of July 31 of each year. Review multi-line management codes when reprogramming or other significant work load factors occur, such as new legislation or increased/reduced programs. Reviews should consist of comparing actual work performed and costs incurred to original plans. Following reviews, make adjustments to workplans and accounting records to assure that accountability for funds is in substantial agreement with actual work performed. Make such adjustments within 30 days of review whenever possible but, in no case, later than yearend.

Work plans, equipment use records, and other supporting documents must be specific enough to allow reviewers to identify the time spent and to conclude that adjustments made represent a reasonable assurance that charges are proper.

  
WILLIAM L. RICE  
Deputy Chief



Exhibit 1



ID No. 35  
 6/8/88

# Comments From the Forest Service

Note: GAO comments supplementing those in the report text appear at the end of this appendix.



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Date: APR 30 1990

Mr. Dennis J. Duquette, Director  
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Washington, D. C. 20548

Dear Mr. Duquette:

We appreciate the opportunity to review the draft report entitled Financial Management: Forest Service Is Not Consistently Implementing Charge-as-Worked Cost Reporting, AFMD-90-50. We have put a lot of effort into emphasizing charge-as-worked and we appreciate having your report. The following are our comments and recommendations:

The report puts considerable emphasis on reprogramming as a major factor in inhibiting charge-as-worked (CAW). Reprogramming is related to CAW only when appropriations in a budget line item are inadequate to carryout the targets set in the appropriation process or to meet unanticipated mandatory program requirements. Congressional guidelines control reprogramming. It is national policy to CAW and to request reprogramming using the congressional guidelines. Though we would prefer more flexibility and end-results budgeting, we are working to ensure we adhere to congressional guidelines.

Considerable effort has been made to communicate reprogramming requirements to field units. The Forest Service Headquarters distributed a letter (March 15, 1989) which described reprogramming guidelines and procedures. The issue also has been discussed in detail at national budget and fiscal meetings. Reprogramming associated with emphasis on CAW is a relatively recent development and it takes time to gain understanding throughout our extensive field organization. We will continue to work to assure all our field units understand what is expected by the Congress and the Chief.

The last statement in the first paragraph on page 13 is unclear to us. Also, item (3) in the first statement on page 14 could be improved by using examples.

Timeliness of allocations to field units is an involved and sometimes lengthy process. Timeliness also concerns us and we are taking steps to reduce the amount of time from when the Appropriation Act is signed to the time that Districts receive the budget authority. Much of the time lag is due to requirements outside Forest Service control; apportionment approval, Treasury moving the cash to Forest Service accounts, and receiving cash from other



FS-6200-28a (5/84)

Now on p. 7.  
Now on p. 8.  
See comment 1.



Dennis J. Duquette, Director

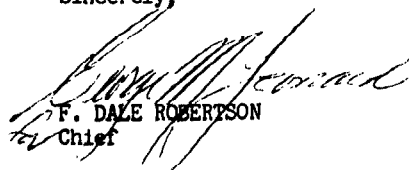
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agencies. This is complicated by the fact that we have so many budget line items.

Field units are expected to develop work plans from the initial budget advice rather than waiting for the final advice. The initial advice reaches them before the beginning of the fiscal year. Each unit is expected to implement and follow this budget direction.

In summary, we agree that there are a number of situations that may result in disincentives for field units to charge-as-worked and there is a need for additional management direction. The report does a good job of identifying areas where further work is needed.

Sincerely,



F. DALE ROBERTSON  
Chief

cc:  
OIG (J.Hill)  
F&PS  
PD&B



FS-6200-28a (5/84)

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The following is GAO's comment on the Forest Service's letter dated April 30, 1990.

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**GAO Comment**

1. We have added examples to clarify the report.

# Major Contributors to This Report

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