

12. Is the accounting system basically established in terms of accrual costs as the GAO and this subcommittee have recommended?

The accounting system has been basically established in terms of accrual costs, as recommended by the GAO and this subcommittee.

13. What is the target date for completely implementing an accrual accounting system throughout the agency?

The Commission has been on an accrual accounting system since 1957.

14. Is your accounting system output-oriented so that it will be on the same basis as budgeting and planning?

Our accounting system is oriented along organizational and program lines in order that costs may be identified for budgeting and planning purposes.

15. What basis do you use for establishing the charges for products or services provided to other agencies, and how are these handled in your accounting system?

Charges for products or services are established on the basis of actual costs plus an additional 10 percent allocated for administrative costs including depreciation of physical assets. The amounts are recorded as receivables in the general accounts.

16. Are capital assets, such as building and equipment items, formally recorded in the accounting system, and upon what basis are they depreciated?

Capitalized equipment is recorded as an asset when received and is accounted for at cost or appraised value at date of acquisition. Depreciation is based on the estimated life on a straight line basis.

17. Are the costs of the agency's physical assets considered in establishing the charges for services to other agencies?

Charges for services to other agencies are established on an actual cost basis plus an additional 10 percent to cover the cost of the Commission's physical assets and other overhead costs.

18. Are agency accounting reports used regularly in program management?

A series of regular accounting reports designed to meet the needs of all levels of management are used in program management.

19. Are agency accounting policies summarized in an accounting manual with which your staff accountants must comply?

Commission accounting policies and objectives are summarized in the accounting manual. Compliance with its provisions is mandatory for the accounting staff.

D. Management Information System

20. Do you have an automated management information system for your agency?

The Commission has implemented various automated management information systems utilized in the control, review, and planning of our activities.

21. In general, what functional areas are included in the management information system? (Examples: financial, planning, and program budgeting, inventory, personnel, etc.).

The functional areas of payroll, budget, fiscal accounting, leave administration, property inventory, personnel, and an extensive system for the management of the formal proceedings docket have been incorporated into our management information system.

22. Briefly describe the state of development of your system and how it operates.

The various systems described above are all operational but to some extent they operate as individual systems. Further integration of these systems toward a total systems approach is desirable and is currently under review. The central status system which is the system used to manage our formal proceedings docket has proved invaluable in the control and analysis of our primary area of work. Briefly, when a case is filed before this Commission certain pertinent data such as case number, date of filing, type of case, and organizational responsibility are entered into the computer system. As the case moves through various processing stages such as hearing, filing of briefs, issuance of examiner report, etc., such information is reported to the computer file. Through this system we are able to identify the status of a specific case, the number and identity of cases at a specific processing stage such as awaiting hearing, and the age of any case or a selected group of cases. From this file we produce monthly statistical analyses which reflect the overall status of the docket. Incorporated in the system is a series of target dates for each processing step. Each month the progress of all cases is measured against the target dates established for the