Yes. In addition to obligation-based accounting for purposes of budgetary control, all GSA systems reflect accrued costs based on receipt of goods and services with unpaid accruals reflected as payables.

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

Complete implementation was accomplished prior to GAO approval of the GSA accounting system on June 30, 1965.

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

Yes. The structure of accounts and the format of accounting reports are coordinated to serve the needs of (1) operational management, and (2) comparison of actual performance with budgetary plans, and (3) forward budgetary planning.

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?

Actual cost, other than that funded by appropriations to GSA, is the basis for establishing charges for all services provided to other agencies, including: Direct labor, supervision, related fringe benefits and annual leave costs, supplies, and materials; and indirect cost allocations such as depreciation, common services, and program direction. The details of all cost factors are reflected by appropriate account structure. For example, specific job orders performed by buildings management personnel of the Public Buildings Service are billed based on actual direct labor, supervision, and material costs, plus a percentage (based on relative workload) of direct costs to cover indirect distributable costs.

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

All land, buildings, improvements to realty, and equipment are capitalized in the accounting system and are supported by detailed property records. Realty is not depreciated in the accounts. Administrative and operating equipment is depreciated on a straight line basis over its useful life.

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

GSA's physical assets are composed of equipment and realty. Equipment, other than that purchased from appropriations to GSA is subject to depreciation and the depreciation is considered as an element of cost in establishing charges to agencies. Realty, on the other hand, is not subject to depreciation, and therefore is not considered in establishing such charges.

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

Yes. Accounting reports are structured in the pyramidal concept providing full details to operational managers, and successive levels of summary data to middle and top management. The format and content of such reports are the result of managers having made their program management needs known so that systems can be developed to produce the type of data required.

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

Yes. GSA's accounting policies and procedures are contained in five handbooks. These handbooks are binding on all accounting, budget and management personnel. They are maintained currently to be responsive to changing program requirements.

D. *Management information system*

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

There is no single automated management information system for all of GSA. Management information systems are in operation for specific functional areas within each service and the Office of Administration.

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

Management information systems are operative in the following functional areas:

(*a*) Supply management.
(*b*) Records management.
(*c*) Design and construction of public buildings.
(*d*) Repair and improvement.
(*e*) Space and buildings management.
(*f*) Stockpile, excess, and surplus property.
(*g*) Motor pool accounting and management.