

II. NARRATIVE SUPPLEMENT

a. Special Factors

There are no special factors peculiar to this installation or which create special problems relative to machines, personnel, etc.

b. Management Controls

The authorization required to undertake any new job or discontinue any existing one is based upon a study and recommendation in each case and approval by the Chief, Finance Division and the Comptroller. Beginning 1 July 1953 a daily record of man-hours expended and postings made is maintained and summarized weekly and is used to estimate future man-hour requirements. There were no machines discontinued or declared excess from 1 January 1953 through 30 June 1953.

c. Agency Evaluation

Approximately two years ago the general and subsidiary ledgers were maintained in hand-posted ledgers. The volume of transactions and the multiple use of the data recorded made it impractical and uneconomical to continue the hand-posted ledgers; hence electrical bookkeeping machines were installed.

EXHIBIT A

Installation
Report

**Electrical Business Machines Survey
for House Appropriations Committee**

Organizational Unit	Fiscal Division	Location (city)	Washington, D.C.
Bureau	(Accts. Branch)	Appropriation or other Budget Identification	
Department or Agency			

Units of Equipment - Rented or Owned - June 30, 1953*

General Ledger	Trade Name: Description:	No. of Units:	Percent of Utilization F.Y. 1953 :	Annual Rental:	Purchase Price	
					Under 3 Years of Age:	Over 3 Years of Age
NCR	Bookkeeping Machine Class 31	1	No Record Maintained	-0-	\$5,234.92	

Total : : 1 : : -0- : \$5,234.92 :

Operating Data 1953 Fiscal Year

		Man Years	Amount
Analysis of Contract Services:	Operating Personnel	0.22	\$1,092.00
	Supporting Personnel	-0-	-0-
	Other Personnel	-0-	-0-
	Total	0.22	\$1,092.00
	Machine rental	xxx	\$ -0-
	Card and paper supplies	xxx	50.00(EST.)
	Contract services	xxx	-0-
	Total		

Planned Expansion or Reduction in F.Y. 1954:

No planned Expansion

Functions Performed:

Machine is used for posting documents to Agency books of Account. (General Ledger)

* Auxiliary equipment, such as addressing equipment, electric typewriters, adding machines, etc., included to adequately present the installation and the functions performed by it, should be listed on a separate schedule and attached to the appropriate installation report.

This format is provided to obtain a reasonable degree of similarity and consistency in all presentations. Blank forms, if used, will be supplied by the agency. Deviations deemed desirable should be discussed with the designated GAO representative.

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c. Agency Evaluation

Manual posting to Agency records of accounts would require substantially more personnel at a higher cost to the Agency. Speed and efficiency would decrease greatly under the manual system.