



## Auditing and Financial Management: Forest Service Cost Accounting for Timber Sales: T-Afmd-90-4

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By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 22 pages. Dimensions: 9.7in. x 7.4in. x 0.1in.GAO reviewed the Forest Services Timber Sale Program Information Reporting System (TSPIRS). GAO found that: (1) overall, the Service continued to make progress in testing and implementing TSPIRS; (2) TSPIRS accounting for road costs was consistent with the basic system design outlined in a GAO report and was appropriate for cost accounting purposes, but alternative methods existed; (3) TSPIRS correctly reported timber sales costs; (4) a consultant suggested that the Service calculate timber growth costs using historic harvest volumes, rather than a theoretical estimate, in order to better match growth costs with the timber actually harvested; (5) TSPIRS reports included all significant timber sales costs directly related to timber growth and harvest; and (6) TSPIRS economic analysis reports were consistent with normal reporting of economic estimates and may be most useful at the forest, rather than regional, level. This item ships from La Vergne,TN. Paperback.



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