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Rawlings

WAR RELOCATION AUTHORITY
MINIDOKA PROJECT
Hunt, Idaho

September 17, 1943

FISCAL MEMORANDUM TO: All Appointed Personnel

SUBJECT: Obligating Project Funds

Budgetary procedure requires as mandatory that any and all expenditures by the War Relocation Authority be posted against the account involved prior to the obligation. This is necessary as the funds allotted to the Project are divided into various classifications and by fiscal year appropriation, the budgeted limits of which may not be exceeded.

No obligation in the name of the War Relocation Authority shall be made for payment of services, equipment or supplies except by regular purchase procedure through the Procurement Section per Administrative Instruction No. 42 (Revised) and initiated by requisitions from Division heads. Any obligation contracted for in any other manner shall be considered as being for the account of the person making the commitment and payment will be expected from that party.

An emergency situation created by an accident, fire, sickness, etc. outside of usual working hours or off the project may demand immediate action which would cause an individual to obligate the government for certain services.

In such cases the time element might not permit the usual procedures to be followed. A complete justification for such action shall be made on the supporting requisition which shall be submitted at the earliest opportunity.

H. L. Stafford

Harry L. Stafford
Project Director

Minidoka Project
INTER - OFFICE MEMO

September 21, 1943

TO: Mr. Stafford, Project Director

FROM: Davidson, Chief, Operations Division

We are requesting for the second quarter of the 1943-44 fiscal year. The following personnel action.

We recommend that the following positions be set up under the Operations Division, engineering section on a temporary basis with three months appointment.

- (1). One position for a Patrol Operator CPC-7, @ 1.50 per hr.
- (2). One position for a Pump Operator CPC-8, @ 80¢ per hr.
- (3). One additional Plumber, unallocated, @ 1.50 per hr.
- (4). 3 additional Carpenter Supervisors, @ 1.25 per hr.

There is real need for men in these positions because of the great volume of work before us. At present we have a great deal of road work to do with equipment idle and no operators. The land subjugation work should be pushed at this time and operators are not available from the evacuee group to handle patrols, the bull-dozer or track-laying tractors.

It is very difficult to maintain the numerous pumps for the domestic water supply, the sewerage disposal plant, and the irrigation within the center without additional supervision. For this reason we are requesting on^e pump operators at this time.

There is constant need for maintenance of the utilities throughout the center. Pipe-lines are breaking from time to time. Leaks in the lines and the valves need constant attention. In addition, we are in the midst of a construction program which calls for installation by plumbers. During this 3 months period we are in real need of this additional plumber to get us over this peak.

The heavy load on our construction and maintenance unit at this time makes it imperative that we have 3 additional carpenter supervisors in order that we might give proper supervision to the carpenter crews now engaged in construction of the various buildings on the project. All of this building program is being pushed to completion without delay by every means possible. Likewise there is the ever present need for repair work and maintenance of buildings throughout the center which requires the attention of carpenters who are effective only when properly supervised.

Signed _____

R. S. Davidson
Chief, Operations Division

File
Mr. H. L. Stafford, Project Director

Nov. 23, 1943

R. S. Davidson, Ass't. Proj. Director

Results of the War Fund Campaign

The results of the War Fund Campaign on the project are as follows:

School Children	64.65
Resident Evacuees	1234.03
Appointed Personnel	<u>663.30</u>

Total to date: \$ 1961.98

I am attaching the list of appointed people, showing the amount contributed by each. The report indicates that contributions were made by 129 out of a total of 158 staff members.

A recap of the amounts indicates that 56% of those participating have contributed 82% of the total. Furthermore, it does not follow that the higher salaried people as a whole have made the larger contributions.

One days pay from the entire staff would represent \$1318.00 or nearly double the amount received to date.

The amount received from evacuees averages \$35.38 per block.

The County Chairman, has approved the return to the Hunt U.S.O. of that portion of the Fund raised among the evacuees in excess of \$1000.00 or \$234.03. This will enable our local U.S.O. to improve the service to soldiers who visit the project. The present soldier visitation is on an average of 3 to 4 per day or about 100 per month. They are being provided various types of entertainment.

I propose that a further effort be made to extract additional amounts from some of the staff members in order that we might hold our heads up when meeting evacuees who have done so well.

Signed _____

Ass't. Project Director

UNITED STATES
DEPARTMENT OF THE INTERIOR

Minidoka Project
Hunt, Idaho

12.100 ✓
OK 19.600
OK 19.300
OK 13.700

Administrative
Management

September 1, 1944

Dillon S. Myer, Director
War Relocation Authority
Barr Building
Washington 25, D. C.

Attention: J. W. Clear, Finance Officer

Dear Mr. Myer:

In accordance with Manual Section 20.2 (Revised) August 1, 1944 we are submitting the 1945 2nd Quarter Budget Estimates in original and two copies. In accordance with Manual Section 20.2.15-A there is also enclosed one additional copy of Form WRA-304 and Evacuee Personal Services Estimates. The total request of \$992,864 for 1st Quarter Budget Estimates compared with the request of 2nd Quarter Budget Estimates of \$936,031 is presented to reflect the cost per day in the following manner:

Total Amount Requested	\$936,031
Less:	
Relocation Grants	\$11,440
Evacuee Travel	11,451
Freight	<u>30,000</u> <u>52,891</u>
Operating Cost	\$883,140

The deduction for freight as indicated above is placed in this category for your consideration and for the following purpose: \$71,080 was allotted in the 1st Quarter Estimates in the anticipation of heavy freight shipments of coal, however, we have experienced a certain delay in the shipments of coal and cost has been averaging approximately \$11,050 per month for the quarter, leaving a balance of \$35,930 for 1st quarter withdrawals. It is, therefore, requested that consideration be given to an estimated \$30,000 for freight cost as an excess over and above normal shipments.

FORMULA

$\frac{\$883,140}{8000} \div 92 \text{ days equals } \$1.1999 \text{ cost per evacuee day.}$

Method of arriving at the estimated population is as follows:

Population as reflected on Form WRA-176
(Revised) as of August 26, 1944.

Total
7014

<u>ON LEAVE</u>	<u>TYPE OF LEAVE</u>	<u>ESTIMATED PERCENTAGE</u> <u>RE-INDUCTION</u>	<u>NUMBER</u>	
959	Seasonal	90%	863	
177	Student	10%	18	
181	Short Term	90%	<u>163</u>	<u>1044</u>

Estimated Population

8058

With the above citations from the latest population figures available from the statistical records, we have made an effort to carefully estimate the population during the 2nd quarter period, however, the percentage of re-inductions may develop to be somewhat inaccurate, but it is anticipated that individuals returning from indefinite leave and trial indefinite may offset the inaccuracy of the above table. We have, therefore, estimated the population for the 2nd Quarter Budget purposes at an average of 8,000 persons.

The total request for 01.3 Evacuee Personal Services has been decreased to \$150,000, however, the supporting documents in the total amount of allotment requested is reflected at \$160,400. A decrease of \$10,400 is made in view of the fact that it is estimated evacuee workers will be departing for various types of leave and occupancy of positions will not be for a full 92 day period.

The 2nd Quarter Estimates have been prepared to reflect the organizational change as indicated in Mr. Myer's letter of August 19, 1944. This organizational change has also been placed into effect at this center beginning with operations September 1, 1944 using Mr. Myer's letter as a basis.

A cost comparison of the 2nd Quarter with 1st Quarter of this fiscal year has been increased as you will note, specifically in allotment account 01.4 and 07. The heavy increase in account 01.4 is based upon consideration of the Washington office to allow funds requested for the conversion of military barracks into staff housing quarters. At the present time there exists request for 13 family quarters. Employees and their families are now residing in dormitories to the extent that family groups are broken up and have accepted this on a very cooperative basis as temporary facilities. It can not be emphasized enough how urgently these quarters are needed and necessary for proper housing facilities and to elevate personnel recruitment. Refer to Motor Transport and Maintenance for justification of the increase in account 07.

In view of the fact that the revision to Manual Section 20.2 was not received at this center until August 21, 1944 no standard local procedure was drafted to obtain the necessary details from the various operations. This will, however, be in effect for 3rd quarter presentations.

Consequently, this anticipated method of planning will support future estimates as an intelligent manner to arrive at operating cost.

An effort has been made to prepare this estimate in accordance with the procedure as outlined in Manual Section 20.2 (Revised) and making corrections as outlined in your teletype of August 29, 1944. It is hoped that this submission meets with the requirements of your office, however, in the event any additional information is necessary to effect appropriate budget hearings please advise accordingly.

Very truly yours,

HARRY L. STAFFORD
Project Director

By
Assistant Project Director

Enclosures.

12100

(15)

Minidoka Project
Hunt, Idaho

Finance Section

NOV 22 1944

Mr. Dillon S. Myer, Director
Department of the Interior
War Relocation Authority
Barr Building
Washington 25, D. C.

Dear Mr. Myer:

Attached is the original and one copy of summary statement of the disbursements and collections by appropriation limitations, Standard Form No. 1095, for the month of October, 1944. Reconciliation with the Disbursing Officer's Account Current is as follows:

	<u>1451710.001</u>	<u>1451710.003</u>	<u>1451710.004</u>	<u>Total</u>
Disbursements per Project Books	\$266,450.33	\$ 691.29	\$ 90.68	\$ 267,232.30
Less 1064 #268 in transit	- 118.73			- 118.73
Less #285 #285 in transit	-1,802.00			-1,802.00
Less V.O. #1426 and Vo. #1427				
Schedule 1064 #184 posted in				
October paid in September.		\$ - 54.54		- 54.54
	\$264,529.60	\$ 636.75	\$ 90.68	\$ 265,257.03
Less 1097 #67-45 in transit				-1,079.94
Less 1097 #66-45 " "				-1.80
Plus 1097 #61-45 " "				159.30
Plus 1097 #62-45 " "				184.00
Plus 1097 #63-45 " "				11.39
Plus 1097 #64-45 " "				92.79
Disbursements per Accounts Current				\$ 264,622.77

	<u>1441710.001</u>	<u>1441710.003</u>	<u>1441710.004</u>	<u>Total</u>
Disbursements per Project Books	\$ 24,095.32	\$ 74.60		\$ 24,169.92
Less 1097 #61 in transit				-159.30
Less 1097 #62 " "				-184.00
Plus 1097 #62a " "				85.30
Less 1097 #63 " "				-11.39
Less 1097 #64 " "				-92.79
Plus 1097 #66 " "				1.80
Plus 1097 #67 " "				<u>1,079.94</u>
Disbursements per Accounts Current				\$ 24,889.48
<u>Cancelled Checks 1441710</u>				
As per Project Books				\$ 330.75
Less 1098 #76 in transit				<u>-64.50</u>
Cancelled checks per Account Current				\$ 266.25
<u>Cancelled Checks 1441710</u>				
As per Project Books				\$ 3.00
Less 1098 #76 in transit				<u>-3.00</u>
Cancelled checks per Account Current				\$ -0-
<u>Balance of account 03.31 - 1441710</u>				
As Per Project Books				1,304,938.40
Less form 1669 in transit				-454,319.34
Plus 1064 #268 " "				118.73
Plus 1064 #285 " "				1,802.00
Less 1097 #65 " "				-10
Plus 1097 #66 " "				1.80
Plus 1097 #67 " "				1,079.94
Less 1098 #76 " "				-64.50
Plus error on 1064 #170 V O. #1477				<u>.36</u>
Balance per Accounts Current				\$ 853,557.29

Balance of account 03.31 - 1441710

As Per Project Books	\$ 364,537.83
Less form 1669 in transit	-153,627.00
Less 1097 #31a " "	- 1.20
Less 1097 #46 " "	- 34.03
Plus 1097 #65 " "	.10
Less 1097 #66 " "	- 1.80
Less 1097 #67 " "	-1,079.94
Less 1098 #14 " "	- 50.00
Less 1098 #76 " "	<u>- 3.00</u>

Balance per account current \$ 209,740.96

Balance of account 66

As per Project Books	\$ 1,179.60
Balance per account current	\$ 1,179.60

Balance of account 66.8

As per Project Books	\$ 4,757.74
Balance per account current	\$ 4,757.74

Balance of account 66.9

As per Project Books	\$ 5,780.10
Balance per account current	\$ 5,780.10

Balance of account 03.32 Retirement

As per Project Books	\$ -0-
Balance per account current	\$ -0-

Balance of account 03.32 - Other

As per Project Books \$ 232.20

Less 1044 #66 in transit — 232.20

Plus CD 16-1319 posted by Project in October and posted
by D.O. in November 146.67

Balance per account current \$ 146.67

Very truly yours,

HARRY L. STAFFORD
Project Director

By _____
Actg. Finance Officer

12-100

UNITED STATES
DEPARTMENT OF THE INTERIOR

MINIDOKA PROJECT
HUNT, IDAHO

DEC 4 1944

Dillon S. Myer, Director
War Relocation Authority
Harr Building
Washington 25, D. C.

Attention: J. W. Clear, Finance & Supply Officer

Dear Mr. Myer:

In compliance with Mr. Malcolm Pitts' request that Minidoka prepare, correlate and submit a streamlined revision of fiscal and cost procedure, we inclose the following:

1. Proposed changes in fiscal accounting, in triplicate.
2. Ex. 1, Form W.R.A. 51, Trial Balance, with modifications.
3. Ex. 2, Register of Receiving Reports in triplicate.
4. Ex. 3, Register of Miscellaneous Obligations in triplicate.
5. Ex. 4, Bill of Lading Register, in triplicate.
6. Ex. 5, Purchase Order Register in triplicate.
7. Ex. 6, Voucher Block Control, in triplicate.
8. Proposed Cost Section E, complete, in triplicate.

In considering and preparing these proposed revisions we have believed, and we feel that you will agree, that the stumbling blocks to the present system are largely centered in the handling of the following accounts or forms:

1. W.R.A. 212A, Register of Expenditures - Other, etc.
2. General Ledger Account 49, Expenditure Clearing Account.
3. W.R.A. 191, Daily Summary of Mess Storehouse Issues.
4. Certain M T & M forms (herein after treated in detail)
5. Production and Construction General Ledger Accounts..

In addition to the justifications and explanations written into the proposed procedure, supplemental justifications and explanations follow:

1. Justification for Change in Mess Hall Accounting:

The successful operation of the present cost system is predicated upon the current and accurate maintenance of the form WRA-191, Daily Summary of Mess Division Storehouse Issues.

This form is cumbersome-requires many man hours to maintain and if not precisely maintained is actually a breeding-ground for error. Any errors made on the form are automatically carried over into the Stores Cards balances.

In the earlier stages of Authority existence high calibre bookkeeping skill was plentiful, such is not the case at this late date and if available is only temporary due to rapid relocations and seasonal leaves.

We feel that the results obtained,-separate or individual mess hall costs,-from the use of this form do not justify its continued use. We have, frankly, been unable to secure accurate individual meal counts. Such operating angles as chef skill, food wastage and spoilage in the mess halls cannot appear or be localized on a cost statement. Those items, therefore, must be controlled by Mess Management supervision.

The elimination of individual mess hall cost records will clearly result in the need for less clerical help in Mess Management Office. We believe that the use of the form as outlined in the enclosed proposal will permit of more accurate overall meal costs and better mess property records. It will also permit of more prompt submission of Subsistence Reports (WRA-196).

2. Justification for Change in Motor Transport and Maintenance Accounting:

The present system of cost accounting in Motor Transport and Maintenance is predicated upon the use, correct and accurate use of the following accounting forms:

WRA 17	Daily Report of Gas and Oil, etc.
WRA 159	Trip Sheet
WRA 160	Monthly Unit Record of Equipment Usage
WRA 161	Monthly Activity Record of Equipment Usage
WAR 162	Automotive Equipment Record Card
WRA 163	Monthly Unit Record of Motor Equipment Operating Costs
WRA 164A	Repair Order
WRA 165	Monthly Report of Use and Distribution of Expense
WRA 180	Summary of Motor Repair Section - Repair Orders.

This system is good - the writer has seen it operate successfully and is sold on it. The successful operation of this system is based upon conscientious and more or less permanent accounting help. Where help, however, is constantly changing and where not sufficient emphasis is placed upon proper and complete Motor Transport records, this system will fail.

Failure to maintain properly any one of the nine forms listed above will jeopardize the entire system and will not permit of accurate,

orderly and prompt liquidation of the monthly operating costs of Motor Transport and Maintenance.

The "basic charge" used, arrived at on the reverse of WRA-183 for each unit is not, we believe, an equitable manner in which to charge mileage use to activities. Our depreciation rate is flat (regardless of value or condition of vehicle). If we were operating upon a co-efficient basis (Value x co-efficient x miles) we feel that the "basic charges" would be in order; however, as we are not operating upon that basis (which is more complicated), we feel that an "adjusted" flat rate is indicated.

For example, one activity may draw a fairly new machine in comparatively excellent condition. The second activity or individual may draw a machine in relatively poor condition. The first unit is operated at a very low "basic charge"; the second machine, because of its condition, is very expensive to operate and thus carries a proportionately higher "basic charge" rate.

From a theoretical stand point, exactly the reverse should be true inasmuch as the first unit gives trouble-free dependable service while the second unit because of condition is unreliable. It boils down to this--the person or activity using a poor machine pays more for that unit use than for a good reliable unit.

Our proposed solution is the use of an "adjusted" flat rate. The rates charged are not actual cost rates. The value of such rates is that they show the normal relative differences of operating various type and size units.

By use of "adjusted" we mean that the mileages (and hours) operated by and charged to an activity will be extended at the prescribed rate. Then the total of all mileages (and hours) charged will be compared with the cost of operating the Motor Transport. For example, if the total charged was \$5,000 and the "Costs" for that month for Motor Transport and Maintenance was \$5,500, the amount tentatively charged each activity would have to be augmented by pro rating the \$500 difference to all activities.

In any proposal to streamline or cut a corner in accounting, certain information must be eliminated. Should our Motor Transport and Maintenance or Cost Unit be crippled by loss of help, we would, by this be able to liquidate our Motor Transport and Maintenance cost upon a sound basis immediately at the close of the month.

Under this proposal, all forms, except

WRA 17 Daily Report of Gas and Oil
WRA 159 Trip Sheet
WRA 160 Monthly Record of Equipment Usage
WRA 161 Monthly Activity Record of Equipment Usage
WRA 165 Monthly Report of Use and Distribution of Expense

become straight information records and will be maintained only as such. The information contained in such records could be used as a basis to adjust the flat rates used when local conditions indicate charge is proper.

3. Justification for Elimination of General Ledger Production and Construction Accounts:

It is our plan to charge all direct and indirect costs for items falling into these category to the individual cost ledgers (by Expenditure Analysis) in total. The Cost Ledgers will tie to the Expenditure (allotment) accounts.

All direct charges, in addition to being recorded in (Current Costs) cost ledgers will be simultaneously posted to the Job Production Order. Therefore, the difference reflected in the Cost Ledger (for any particular activity) and the amount currently charged to the several Job Production Orders then in use by that activity, will normally be indirect expense. This difference will be cleared or liquidated monthly to the job orders in use. Motor Transport and Maintenance would be the sole exception to this manner of liquidation.

There has been a constant allocation in the past between 40-Current Costs and the Production and Construction Accounts which led to confusion and error. The attached proposal makes such allocations unnecessary. All amounts reflected in the several Cost Ledgers will be completely cleared monthly and will in turn be shown as converted to Capital items, operating (maintenance) expense transferred, or uncleared, incompletd projects.

If the inclosures meet with the general approval of the office, we request authority to make the installation of the proposed procedure immediately at Minidoka Center for the following reasons:

1. To work "bugs" out of the proposal.
2. To establish a prescribed routine for converting from the old to the new system.

We have had in mind the submission of an alternate proposal based upon straight budgetary (allotment) accounting, but because of

- 5 -

of pressure of work, we have not as yet been able to correlate all of our thinking along this line and to document the proposal. We shall continue with this alternate proposal and submit it to Washington at the earliest possible date.

An early acknowledgement of with your comments on the inclosures will be appreciated.

Yours very truly,

H. L. STAFFORD
Project Director

By
Assistant Project Director