

Annales Canonicorum Regularium Sancti Augustini, Ordinis S. Crucis Volume 1



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ANNALES CANONICORUM REGULARIUM SANCTI AUGUSTINI, ORDINIS S. CRUCIS VOLUME 1



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 36 pages. Original publisher: Washington, DC : U. S. Government Accountability Office, 2006 OCLC Number: (OCoLC)70189610 Subject: Managerial accounting -- United States. Excerpt: . . . HHS MCA Systems in Place According to HHSs MCA policy issued in 1998, determining the cost of an agency's specific programs and activities is essential for effective management of government operations. Each OPDIV is responsible for implementing MCA in accordance with its specific needs. Each OPDIV should determine the appropriate detail for its cost accounting processes and procedures, and accumulate and report the cost of its programs and activities on a regular basis for management information purposes. At the department level, the Secretary and assistant secretaries should be informed of the costs and revenues of each OPDIV segment so that they can report the net cost of operating the department. 17 HHS MCA Systems in Place HHS MCA policy also states that MCA should be a fundamental part of the financial management system and, to the extent possible, should be integrated with other parts of the system. HHS is currently implementing a new financial management system, UFMS, a COTS-based Oracle software package, which is expected to replace outdated systems by fiscal year 2008. Plans for UFMS include a module - Oracle Projects - which can be used for cost accounting. An HHS official told us that the OPDIVs and PSC will incorporate Oracle Projects in their planned UFMS implementation and tailor it to meet their needs. However, a CMS official told us CMS was uncertain whether it would use the Oracle Projects cost accounting module for MCA. Similarly, a CDC official said that CDC had no current plans to use the module for MCA and had not yet completed a full assessment...



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