

I N D E X

O F

COST ACCOUNTING NUMBER

As Revised On February 15, 1944

Superseding the index revised on December 1, 1943,
September 1, 1943 and the Financial Manuel as revised
August 15, 1943

For _____
(Division or Section)

Issued

By

Cost Accounting Unit

Finance Section

MINIDOKA W.R.A., HUNT

INDEX OF CURRENT COST ACCOUNT

ACTIVITY EXPENDITURE ACCOUNTS -- CURRENT COSTS

40-1000 - GENERAL PROJECT MANAGEMENT

- 40-1100 - Office of the Project Director
- 40-1200 - Legal Division
- 40-1300 - Reports Division
- 40-1400 - General Project Overhead
 - 40-1410 - Administrative Office Building
 - 40-1420 - Administrative Quarters
 - 40-1430 - Sales - Mess - Miscellaneous Receipts
 - 40-1440 - Duplicating Services
 - 40-1450 - Project Overhead - All Other
 - 40-1460 - Grants - Extended Illness Compensation

40-2000 - ADMINISTRATIVE MANAGEMENT DIVISION

- 40-2100 - Division Overhead
- 40-2200 - Office Services Section
- 40-2300 - Personnel Management Section
- 40-2400 - Statistics Section
- 40-2500 - Supply Section (Except Mess Operations Unit)
 - 40-2510 - Section Overhead
 - 40-2520 - Procurement Unit
 - 40-2530 - Postal Services Unit
- 40-2600 - Mess Operations Unit - (Expenditure analysis to be maintained for each account ending in units of ten.
 - 40 - 2610 - Unit Overhead
 - 40- 2620 - Evacuee Mess
 - 40-2620.1 Etc, - Separate Account for each Mess Hall and separate account for Freight
 - 40-2630 - Administrative Mess
 - 40-2640 - Credits for Sales and Payroll Reductions
 - 40-2641 - Evacuee Mess
 - 40-2642 - Administrative Mess
 - 40-2650 - Storehouse
 - 40-2660 - Credit for Unit Overhead Transferred

- 40-2700 - Finance Section
 - 40-2710 - Section Overhead
 - 40-2720 - Budget and Accounts Unit
 - 40-2730 - Cost Accounting
 - 40-2740 - Property Control and Warehousing
- 40-2800 - Evacuee Property Section

40-3000 - OPERATION DIVISION

- 40-3100 - Division Overhead
- 40-3200 - Engineering
 - 40-3210 - Section Overhead
 - 40-3220 - Design and Drafting Unit
 - 40-3230 - Irrigation, Drainage and Roads Unit
 - 40-3240 - Construction and Maintenance Unit
 - 40-3241 - Unit Overhead
 - 40-3242 - Building Maintenance
 - 40-3243 - Grounds Maintenance
 - 40-3244 - Operating Services
 - 40-3245 - Storehouse
 - 40-3250 - Credits for Overhead Liquidation
- 40-3300 - Agriculture Section
 - 40-3310 - Section Overhead
 - 40-3320 - Agricultural Unit
 - 40-3330 - Livestock Unit
 - 40-3331 - Hogs
 - 40-3332 - Poultry
 - 40-3340 - Processing and Marketing Unit
 - 40-3350 - Livestock Slaughter House
 - 40-3360 - Planning and Research
 - 40-3370 - Storehouse
 - 40-3380 - Credits for Overhead Liquidation
- 40-3400 - Industry Section
 - 40-3410 - Section Overhead
 - 40-3420 - Manufacturing Unit
 - 40-3430 - Planning and Research
 - 40-3440 - Storehouse
 - 40-3450 - Credits for Overhead Liquidation
- 40-3500 - Motor Transport and Maintenance Section (Expenditure analysis to be maintained for each account ending in units of ten.)
- 40-3510 - Section Overhead

- 40-3520 - Motor Pool Unit
- 40-3530 - Motor Repair Unit
- 40-3540 - Storehouse
- 40-3550 - Credit for Usage Distribution
- 40-3600 - Fire Protection Section

40-4000 - COMMUNITY MANAGEMENT DIVISION

- 40-4100 - Division Overhead
- 40-4150 - Community Government Section
- 40-4200 - Funeral Expenses
- 40-4300 - Education Section (Expenditure analysis to be maintained for each account ending in units of ten)
 - 40-4310 - Administration
 - 40-4311 - Superintendent's Office
 - 40-4312 - Clerical
 - 40-4313 - Other
 - 40-4320 - Supervision - Instruction - Teachers, Supplies, Etc.
 - 40-4321 - Nursery
 - 40-4322 - Elementary
 - 40-4323 - High School
 - 40-4324 - Adult Education
 - 40-4325 - Training and Retraining
 - 40-4326 - Library
 - 40-4330 - Auxiliary Services
 - 40-4340 - Operation of Plant
 - 40-4350 - Maintenance and Depreciation
 - 40-4351 - Grounds
 - 40-4352 - Buildings
 - 40-4353 - Mechanical Equipment
 - 40-4354 - Educational Equipment and Furniture
 - 40-4360 - Storehouse
- 40-4400 - Health Section
 - 40-4410 - Administrative
 - 40-4411 - Hospital
 - 40-4412 - Non-Hospital
 - 40-4413 - General
 - 40-4420 - Dietary
 - 40-4421 - Main Hospital Kitchen
 - 40-4422 - Other Kitchens
 - 40-4423 - Credit Account - For Departmental Distr.

40-4430 - Household

40-4431 - Laundry (Credit Work Done for Other Divisions)

40-4432 - Housekeeping

40-4433 - Credit Account - For Departmental Distribution

40-4440 - Property

40-4441 - Utility Operations (Heat, Light, Power and Water)

40-4442 - Maintenance of and Repairs to Buildings and Grounds

40-4443 - Storehouse

40-4450 - Motor Service - Ambulance

40-4460 - Hospital Services

40-4461 - Obstetrical (Including Delivery Room and Nursery)

40-4462 - Pediatric

40-4463 - Medical - General

40-4464 - Medical - Chronic Infirm

40-4465 - Surgical

40-4466 - Isolation

40-4467 - Tuberculosis

40-4468 - Other Special Services

40-4469 - Undistributed Personal Services

40-4469.1 - Physicians

40-4469.2 - Nurses

40-4469.3 - Other

40-4470 - Non-Hospital Services

40-4471 - Out-Patient Clinics

40-4471.1 - Medical and Surgical

40-4471.2 - Dental

40-4471.3 - Eye

40-4471.4 - Other

40-4472 - Visiting Services

40-4472.1-- Public Health Nursing

40-4472.2 - Physicians

40-4472.3 - Medical Social Worker

40-4472.4 - Sanitarian

40-4472.5 - Other

40-4480 - Operational Services

40-4481 - X-Ray

40-4482 - Laboratories (Except Dental)

- 40-4483 - Surgery Unit
- 40-4484 - Pharmacy
- 40-4485 - Education
- 40-4486 - Records and Library
- 40-4487 - Credit Account - For Departmental Distr.
- 40-4490 - Off Project Medical Service
- 40-4491 - Professional and Hospital
- 40-4492 - Travel - Grants and Transportation
- 40-4500 - Welfare Section
 - 40-4510 - Section Overhead
 - 40-4520 - Clothing Allowances - Grants
 - 40-4530 - Grants in Kind
 - 40-4540 - Public Assistance Grants
 - 40-4550 - Travel - Grants and Transportation Costs
 - 40-4560 - Children's Village
 - 40-4560.1 - From Mess Operations
 - 40-4570 - Other Welfare
 - 40-4580 - Housing (Quarters)
 - 40-4590 - Storehouse
- 40-4600 - Internal Security Section
- 40-4700 - Community Activities Section
 - 40-4710 - Section Overhead
 - 40-4720 - Recreation
 - 40-4750 - Community Analysis Section
- 40-4900 - Business Enterprises Section

40-5000 - RELOCATION DIVISION

- 40-5100 - Division Overhead
- 40-5200 - Grants for Industrial Relocation

40-6000 - SPECIAL ACTIVITIES

- 40-6100 - Segregation
- 40-6200 - Military Police

SUFFIX FOR EXPENDITURE ANALYSIS ACCOUNTS -CURRENT COSTS

-1. PERSONAL SERVICES

-1.1 Appointed Personnel
(For Health Section Only)

- 1.10 Administrative
- 1.11 Physicians and Surgeons
- 1.12 Nurses (Graduate)
- 1.13 Dentists
- 1.14 Optometrists
- 1.15 Laboratory Technicians
- 1.16 Pharmacists
- 1.17 Sanitarian
- 1.18 Other

-1.3 Evacuee Services
(For Health Section Only)

- 1.30 Administrative
- 1.31 Physicians and Surgeons
- 1.32 Nurses (Graduate)
- 1.33 Dentists
- 1.34 Optometrists
- 1.35 Laboratory Technicians
- 1.36 Pharmacists
- 1.37 Sanitarian
- 1.38 Other

-2. Travel

- 2.1 Administrative
- 2.2 Evacuee

-3. Transportation

- 3.1 Freight and Express
- 3.2 Motor Pool Charges

-4. Communication Services

- 4.1 Telephone
- 4.2 Telegraph
- 4.3 Other

-5. Rents and Utilities

- 5.1 Rents
- 5.2 Electricity
- 5.3 Water

- 5.4 Other Utilities
- 6. Printing and Binding
- 7. Other Contractual Services
- 8. Supplies
 - 8.1 General
 - 8.2 Office
 - 8.3 Fuel
 - 8.4 Ice
 - 8.5 Text Books
 - 8.6 Library Books
 - 8.7 Mimeograph
 - 8.8 Drugs, Biologicals and Chemicals
 - 8.9 Food
 - 8.10 Schools
- 9. Minor Equipment
- 11. Grants
- 17. Depreciation
- 18. Maintenance Costs Distributed
- 19. Mess Costs Distributed
- 20. Laundry Services Distributed
- 21. Duplication Services Distributed
- 22. Non-Productive Labor
- 23. Debit Account - For Overhead or Intra-Activity
Departmental Costs Distributed
- 24. Credit Account - For Overhead Liquidations, Overhead
or Intra-Activity Departmental Costs
Distributed, Liquidations of Operating
Accounts, Payroll Reductions, Sales, Etc.
- 25. Other Debits and Credits - For Sales credited to
Miscellaneous Receipts, Discounts and
Allowances (Project Overhead - All
Other), etc.