

**Forest Service Handbook  
National Headquarters - Washington Office  
Washington, DC**

**Forest Service Handbook 1409.11 – Fiscal Review and Analysis Handbook**

**Chapter 700 - Engineering**

**Amendment:** 1409.11-Amend 1

**Effective date:** July 1, 1966

**Duration:** This amendment is effective until superseded or removed.

**Superseded Directive:**

**Approved by:**

**Date approved:**

**Responsible Staff:**

**Explanation of changes:**

Determine if the fiscal and accounting aspects of engineering services are performed in accordance with applicable laws, regulations, and policies. Reviews pertaining to the proper financing of the various engineering services are included in 651. Other review areas include, but are not limited to, the following:

1. Determining if engineering cooperative undertakings for such as road and trail construction and maintenance and coordinated communications systems are by proper authority, covered by adequate agreements, and that payments in advance, or by reimbursements, are as required.
2. Ascertaining if road construction and maintenance plans are correlated with cost-sharing and other cooperative agreements.
3. Checking cost-share road administration with agreements and accounting controls.
4. Appraising the utilization and adequacy of information from the formal accounting system to eliminate the need for supplemental financial records on force account projects.
5. Checking on the accuracy of forms 2400-22.
6. Determining if per mile road cost limitations are understood and followed.
7. Determining if telephone and radio service in private residences of employees and at cooperator locations at Government expenses are within the limits of existing authority, covered by agreement where required, and controlled as to unofficial use.

Sources of information include:

1. Project work plans.
2. Cooperative agreements.
3. Timber sale files and accounting records.
4. Financial statements.
5. Communications plans and records.
6. Road project files.
7. Observations of projects completed and in progress.
8. Discussion with employees.