

February 7, 1955 ✓

Internal Memorandum

To Mrs. Singer and Miss Burstein

After talking with Mr. Woodward and Miss Maroney, I find it advisable to make two changes in matters concerning expenditures. In the first place, all expense accounts which go to the Brookings Institution, of whatever kind and for whatever amounts, must go to Mr. Woodward and be countersigned before they are forwarded to Brookings. I would therefore suggest, in order to save Mr. Woodward's effort, that when they are sent to him, an extra envelope addressed to Brookings is sent along with them.

In the second place, Miss Maroney has expressed herself as being very anxious to set up our accounts in a fashion that will suit us best. She is going to isolate the vouchers of the November Princeton conference and make a separate division for us so that we can know how much the conferences cost. She will do the same thing for the January conference when those vouchers come in.

Miss Maroney says that if she had more information as to what purpose the various vouchers were for, she could be more useful in setting up the accounting.

In practice, this means that she does not know what it is that we are doing, nor for what we want to isolate expenses. She regards the operations of this Committee as being more or less of a mystery. Vouchers come in, and she does not know where they should be put, but she divides and allocates them according to her best knowledge of accounting practice.

I told her that we were eager to use the first year's accounting as a basis for the second year's budgeting. I agreed that the budget as set up was much too loose and general for good accounting practice. I also told her that the line between sufficient accounting for our purposes and accounting more elaborate than this operation warranted was one which I realized it was difficult to draw.

With these two changes, that is, sending all vouchers, rather, all accounting to Mr. Woodward to be countersigned before it goes to Brookings, and spelling out in more detail why the vouchers are sent, or rather why we made those expenditures and for what purpose they were intended, they may help. At any rate, I think they better be tried, and we will see what happens next.

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