

GAO

Testimony

Before the Committee on Governmental Affairs, United States Senate

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BUDGET PROCESS

Comments on S. 261— Biennial Budgeting and Appropriations Act

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Mr. Chairman and Members of the Committee:

Thank you for inviting me back to join you as you consider changing the budget process from an annual to a biennial cycle. When I appeared before you last July I presented testimony on some of the broad issues involved in such a shift.¹ As you requested, I will first briefly summarize state experiences and then focus on provisions regarding GAO, the Budget Enforcement Act (BEA), and for the Government Performance and Results Act (GPRA). I would ask also that my July 1996 statement be included in the record along with this statement.

S. 261 Provisions and General Observations

S. 261 would change the cycle for the President's budget, for the budget resolution, for enactment of appropriations, and for authorizations to a biennial cycle. The President would be required to submit a 2-year budget at the beginning of the first session of a Congress; this budget would contain proposed levels for each of the 2 fiscal years in the biennium and planning levels for the 4 years beyond that. The budget resolution and reconciliation instructions would also establish binding levels for each year in a given biennium—and for the sum of the 6-year period.

The bill requires appropriations to be enacted every 2 years. It contains a two-pronged mechanism to ensure this. First, it provides for a point of order against appropriation bills not covering 2 years. Second, if that does not work, S.261 provides for an automatic second-year appropriation at the level of the first year of the biennium. During the first year of the biennium, authorizations and revenue legislation would be expected to wait until completion of the budget resolution and appropriations bills. At the beginning of the second session of the Congress the President would submit a “mid-biennium review.”

This second year then would be devoted to authorizations, which would be required to cover at least 2 years; to revenue legislation, which also would be required to cover at least 2 years; and to oversight of federal programs. S. 261 would also change some reporting requirements in GPRA and add some new reports. Attached to this testimony are two illustrations of the proposed timelines for both budget and GPRA reports.

¹Budget Process: Issues in Biennial Budget Proposals ([GAO/T-AIMD-96-136](#), July 24, 1996). Our other testimony on biennial budget proposals includes [Budget Policy: Biennial Budgeting for the Federal Government \(GAO/T-AIMD-94-4](#), October 7, 1993); [Budget Process: Some Reforms Offer Promise \(GAO/T-AIMD-94-86](#), March 2, 1994); and [Budget Process: Biennial Budgeting for the Federal Government \(GAO/T-AIMD-94-112](#), April 28, 1994).

As we read the legislation, it does not direct changes in the period of availability of appropriated funds. The bill consistently refers to each fiscal year within a biennium. Although appropriations bills must cover a 2-year period, the bill seems to require separate appropriations for each of the 2 fiscal years within the biennium. It would seem, therefore, that appropriations committees could—as they do today—provide funds available for one, 2 or more years. This serves to remind us that there is a distinction between the frequency with which the Congress makes appropriations decisions and the period for which funds are available to an agency. Even in today’s annual appropriations cycle, the Congress has routinely provided multiple-year or no-year appropriations for accounts or for projects within accounts when it seemed to make sense to do so. As I noted in my previous testimony, about two-thirds of budget accounts on an annual appropriation cycle contain multiple-year or no-year funds. In addition, for those entities for which the Congress has recognized a programmatic need to have appropriations immediately available at the beginning of the fiscal year (such as grants to states for Medicaid), the Congress has accommodated this need with advance appropriations. The second year of the proposed biennium seems, in effect, to provide advance appropriations to all programs.

Whether a biennial budget and appropriations cycle truly saves time for agency officials and reduces the time members of the Congress spend on budget and appropriations issues will depend heavily on how mid-biennium changes are viewed. Will there be a presumption against supplementals? Will changes in the second year be limited to responses to large and significant, unforeseen or unforeseeable events? Even with an annual cycle the time lag between making initial forecasts and budget execution creates challenges. Indeed, increased difficulty in forecasting was one of the primary reasons states gave for shifting from biennial to annual budget cycles.²

Even in this era of discretionary spending caps, the Congress has demonstrated the need to address changing conditions among the numerous budget accounts and program activities of the federal government. Although in the aggregate there may be little change, individual agencies or accounts have seen significant changes from year to year. Some statistics may give an indication of the extent of that change. While total current appropriations grew by only 0.9 percent between 1994 and 1995, more than half of all budget accounts that received current appropriations had net changes greater than plus or minus 5 percent. More

²GAO/T-AIMD-96-136, p. 11.

recently, between 1996 and 1997, almost 55 percent of budget accounts with current appropriations experienced changes of more than plus or minus 5 percent although total current appropriations declined by about 0.5 percent. Because these are account-level statistics, it is possible that annual changes at the program activity level may have been even greater.

Dramatic changes in program design or agency structure, such as those considered in the last Congress and those being considered now, will make budget forecasting more difficult. For biennial budgeting to exist in reality rather than only in theory, the Congress and the President will have to reach some agreement on how to deal with the greater uncertainty inherent in a longer budget cycle and/or a time of major structural change.

You also asked me to review the information on state experiences with biennial budgeting and to comment on any issues I thought pertinent in considering S. 261, with particular attention to (1) the requirement directing that “during the second session of each Congress, the Comptroller General shall give priority to requests from Congress for audits and evaluations of Government programs and activities” and (2) issues involved in the integration of GPRA into a biennial budget cycle. Let me turn now to these areas.

State Experiences With Biennial Budgeting

Advocates of biennial budgeting often point to the experience of individual states. In looking to the states it is necessary to disaggregate them into several categories. In 1996, when we last looked at this data, 8 states had biennial legislative cycles and hence necessarily biennial budget cycles.³ As the table below shows, the 42 states with annual legislative cycles present a mixed picture in terms of budget cycles: 27 describe their budget cycles as annual, 12 describe their budget cycles as biennial, and 3 describe their budget cycles as mixed. The National Association of State Budget Officers reports that those states that describe their system as “mixed” have divided the budget into two categories: that for which budgeting is annual and that for which it is biennial.

³The following states have biennial legislative cycles: Arkansas, Kentucky, Montana, North Carolina, North Dakota, Nevada, Oregon, and Texas.

Table 1: States With an Annual Legislative Cycle

States with an annual budget cycle		States with a biennial budget cycle	States with a mixed budget cycle
Alaska	Mississippi	Connecticut	Arizona
Alabama	New Jersey	Hawaii	Kansas
California	New Mexico	Indiana	Missouri
Colorado	New York	Maine	
Delaware	Oklahoma	Minnesota	
Florida	Pennsylvania	Nebraska	
Georgia	Rhode Island	New Hampshire	
Iowa	South Carolina	Ohio	
Idaho	South Dakota	Virginia	
Illinois	Tennessee	Washington	
Louisiana	Utah	Wisconsin	
Maryland	Vermont	Wyoming	
Massachusetts	West Virginia		
Michigan			

Connecticut has changed its budget cycle from biennial to annual and back to biennial. In the last 3 decades, 17 other states have changed their budget cycles: 11 from biennial to annual, 3 from annual to mixed, and 3 from annual to biennial.

Translating state budget laws, practices, and experiences to the federal level is always difficult. As we noted in our review of state balanced budget practices,⁴ state budgets fill a different role, may be sensitive to different outside pressures, and are otherwise not directly comparable. In addition, governors often have more unilateral power over spending than the President does.

However, even with those caveats, the state experience may offer some insights for your deliberations. Perhaps most significant is the fact that most states that describe their budget cycles as biennial or mixed are small and medium sized. Of the 10 largest states in terms of general fund expenditures, Ohio is the only one with an annual legislative cycle and a biennial budget. According to a State of Ohio official, every biennium two annual budgets are enacted, and agencies are prohibited from moving

⁴Balanced Budget Requirements: State Experiences and Implications for the Federal Government (GAO/AFMD-93-58BR, March 26, 1993).

funds across years. In addition, the Ohio legislature typically passes a “budget corrections bill.”⁵

A few preliminary observations can be made from looking at the explicit design of those states that describe their budget cycles as “mixed” and the practice of those that describe their budget cycles as “biennial.” Different items are treated differently. For example, in Missouri, the operating budget is on an annual cycle while the capital budget is biennial. In Arizona, “major budget units”—the agencies with the largest budgets—submit annual requests; these budgets are also the most volatile and the most dependent on federal funding. In Kansas, the 20 agencies that are on a biennial cycle are typically small, single-program or regulatory-type agencies that are funded by fees rather than general fund revenues. In general, budgeting for those items that are predictable is different from budgeting for those items subject to great volatility whether due to the economy or changes in federal policy.

Provision Regarding GAO

Section 8 of S. 261 directs that “During the second session of each Congress, the Comptroller General shall give priority to requests from Congress for audits and evaluations of Government programs and activities.”

GAO has long advocated regular and rigorous congressional oversight of federal programs. Such oversight should examine both the design and effectiveness of federal programs and the efficiency and skill with which they are managed. Indeed, much of GAO’s work is undertaken with such oversight purposes in mind. For example, financial management is one area in which GAO assists the Congress with its oversight responsibilities. The Chief Financial Officers (CFO) Act of 1990, as amended, directs that 24 major agencies have audited annual financial statements beginning with fiscal year 1996. It also requires the preparation of annual governmentwide financial statements and calls for GAO to audit these statements beginning with fiscal year 1997. As you know, there have been serious problems with financial management processes in many agencies. We have been both auditing these agencies and working with them to improve the quality of their financial management. Careful management of taxpayer funds is critical to ensuring proper accountability and keeping the faith of the

⁵Ohio has also created a Controlling Board that under certain circumstances, can authorize transfer of funds between items and across fiscal years within an agency. The Board also receives an appropriation that it can allocate to meet unforeseen contingencies. The Board is a joint, bipartisan committee of legislators chaired by the Director of Ohio’s Office of Management and Budget.

American people. These annual audited financial statements can serve as an important oversight tool.

Good evaluation often requires a look at a program over some period of time or a comparison of several approaches. This means that in order for the results of audits and evaluations to be available for the second year of the biennium, it is important for the committees and GAO to work together in the first year—or even in the prior biennium—to structure any study. As part of our planning process, we strive to maintain an ongoing dialogue with Members and staff to identify areas of current and emerging interest so that the work is completed and we are ready to report when the results will be most useful. It is important to our ability to assist you that we understand your areas of concern and be able to accumulate a body of knowledge and in-depth analysis in those areas.

Mr. Chairman, GAO stands eager to assist the Congress in the performance of its oversight responsibilities at all times. Many of you and your colleagues in the House and the Senate currently use us in this way.

Let me note just a few examples.

- Our work on the Internal Revenue Service (IRS) Tax System Modernization program has uncovered major flaws, such as the lack of basic elements needed to bring it to a successful conclusion. We have worked closely with this Committee, other IRS oversight committees, and the Appropriations Committees in an effort to move IRS toward (1) formulating a much needed business strategy for maximizing electronic filings, (2) implementing a sound process to manage technology investments, (3) instituting disciplined processes for software development and acquisition, and (4) completing and enforcing an essential systems architecture including data and security subarchitectures.
- Our work regarding aviation safety and security has noted that serious vulnerabilities exist in both domestic and international aviation systems. Recent experiences during 1996 have served to raise the consciousness of the Congress, the Administration, and the public of the need to expand the existing margin of safety. Recent proposals have merit and would fundamentally reinvent the Federal Aviation Administration, but challenges remain, including key questions about how and when the recommendations would be implemented, how much it will cost to implement them, and who will pay the cost.
- GAO reviews of the Supplemental Security Income program have highlighted several long-standing problem areas: (1) determining initial

and continuing financial eligibility for beneficiaries, (2) determining disability eligibility and performing continuing disability reviews, and (3) inadequate return-to-work assistance for recipients who may be assimilated back into the work force.

- We have reported on long-standing serious weaknesses in the Department of Defense's (DOD) financial operations that continue not only to severely limit the reliability of DOD's financial information but also have resulted in wasted resources and undermined its ability to carry out its stewardship responsibilities. No military service or other major DOD component has been able to withstand the scrutiny of an independent financial statement audit.

These, and other areas included in our High-Risk Series,⁶ which we prepare for each new Congress, are examples of our efforts to assist the Congress in its oversight responsibilities. In fiscal year 1996, almost 80 percent of GAO's work was done at the specific request of the Congress. GAO testified 181 times before 85 committees and subcommittees, presented 217 formal congressional briefings, and prepared 908 reports to the Congress and agency officials.

Existing provisions of law requiring GAO to assist the Congress are sufficiently broad to encompass requests such as those envisioned in Section 8 of S. 261. However, the decision about whether to modify the existing provisions to add a more specific requirement is appropriately a decision for the Congress to make.

Budget Enforcement Act Issues

Before turning to the interrelationship of this proposal and GPRA, let me note a few BEA-related issues that would need to be addressed should S. 261 be enacted.

The bill explicitly modifies the rules for the pay-as-you-go (PAYGO) scorecard in the Senate by specifying three time periods during which deficit neutrality is required: the biennium covered by the budget resolution, the first 6 years covered by the budget resolution, and the 4 fiscal years after those first 6 years. That is, it retains the form of the current rules. The bill, however, is silent on the existence of discretionary spending limits. It does specify that in the Senate, the joint explanatory statement accompanying the conference report on the budget resolution must contain an allocation to the Appropriations Committee for each fiscal year in the biennium. One might infer from this that if discretionary

⁶High-Risk Series: An Overview (GAO/HR-97-1, February 1997).

caps are to be extended, they will continue to be specified in annual terms. However, this bill does not extend the caps.

Other issues regarding the interaction of S. 261 and BEA (assuming its extension) also need to be considered. Would biennial budgeting change the timing of BEA-required sequestration reports? How would sequestrations be applied to the 2 years in the biennium and when would they occur? For example, if annual caps are maintained and are exceeded in the second year of the biennium, when would the Presidential Order causing the sequestration be issued? Would the sequestration affect both years of the biennium? These questions may not necessarily need to be answered in this bill, but they will need to be considered if BEA is extended under a biennial budgeting schedule.

There are a number of other smaller technical issues on which we would be glad to work with your staff should you wish.

The Government Performance and Results Act

Let me turn now to the interaction between this proposal and the Government Performance and Results Act (GPRA). S. 261 makes a number of changes to GPRA—most designed to make the requirements of GPRA consistent with the proposed biennial budget cycle, but others that seek to make substantive revisions to GPRA. I'll discuss each separately.

GPRA is part of a statutory framework for addressing long-standing management challenges and helping the Congress and the executive branch make the difficult trade-offs that the current budget environment demands. The essential elements of this framework include, in addition to GPRA, the CFO Act, as amended, and information technology reform legislation, including the Paperwork Reduction Act of 1995 and the Clinger-Cohen Act. These statutes collectively form the building blocks to improved accountability—both for the taxpayer's dollar and for results.

GPRA, the centerpiece of this statutory framework, is intended to promote greater confidence in the institutions of government by encouraging agency managers to shift their attention from traditional concerns, such as staffing and workloads, toward a single overriding issue: results. GPRA requires agencies to set goals, measure performance, and report on their accomplishments. It also defines a set of interrelated activities and reporting requirements, which are designed to make performance information more consistently available for congressional oversight and resource allocation processes. Specifically, GPRA requires:

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- strategic plans to be issued for virtually all executive agencies by September 30, 1997. The plans are to cover at least a 5-year period; be updated at least every three years; and describe the agency's mission, its outcome-related goals and objectives, and how the agency will achieve its goals through its activities and available resources.
 - annual performance plans that include performance indicators for the outputs, service levels, and outcomes of each program activity in an agency's budget. The first performance plans are to cover fiscal year 1999 and will be submitted to the Congress in February 1998, along with a governmentwide plan prepared by the Office of Management and Budget (OMB).
 - annual performance reports that compare actual performance to goals and indicators established in annual performance plans, and that explain the reasons for variance and what actions will be taken to improve performance. The first reports, covering fiscal year 1999, will be issued to the President and the Congress no later than March 31, 2000.

The Congress recognized that implementing GPRA will not be easy. Accordingly, GPRA incorporates several critical design features—phased implementation, pilot testing, and iterative planning and reporting processes—designed to temper immediate expectations and allow for an orderly but well-paced transition. Following the completion in 1996 of about 70 pilot projects, OMB has been working with federal agencies to ensure that the first strategic plans are submitted to the Congress by the end of September and performance plans 5 months later with the President's fiscal year 1999 budget submission. S. 261 capitalizes on these initial GPRA implementation efforts by making the effective date of its proposed changes—March 31, 1998—after the first strategic plans and performance plans have been completed and submitted to the Congress.

Other changes in timelines proposed in S. 261 also appear consistent with GPRA requirements. For example, S. 261 requires strategic plans in September 2000 consistent with its proposed biennial cycle. This should pose no problem for agencies, which under, current GPRA provisions, are expected to complete updates by this date of the plans submitted in September 1997. Similarly, changing the governmentwide performance plan to the year 2000 merely updates GPRA timelines to reflect the biennial timelines proposed by S. 261.

S.261 also proposes several substantive changes to GPRA, including revised requirements for agency performance plans and new requirements for preliminary agency performance plans and governmentwide performance

reports. Although it would be important to adjust the timelines in GPRA should the Congress shift to a biennial budget process, the proposals for substantive changes can be considered separately. As a group, they raise the question of whether the Congress wishes to make changes in GPRA during the first implementation cycle. Individually, they raise other issues—which I will discuss below.

This bill proposes adding several new requirements to the annual agency performance plans currently required by GPRA beyond changing them to a biennial cycle, including (1) adding an executive summary focusing on the most important goals of an agency, but limited to a maximum of 10 goals and (2) requiring that the Congress be consulted during the preparation of these plans. The bill also adds a new reporting requirement for draft preliminary performance plans. While the change to a biennial cycle is consistent with the overall goals of S. 261, the bill is silent as to whether performance goals and indicators associated with each program activity would be required for each fiscal year. However, as I noted earlier, because the bill appears to require separate appropriations for each year of the biennium, annual performance goals and indicators, as now required for GPRA performance plans, would presumably still be required.

Requiring an executive summary within annual performance plans makes sense. However, it is worth considering whether limiting an agency's performance goals to a fixed number—10 in S. 261—could prove unnecessarily restraining. OMB guidance to date has largely refrained from specifying form and content standards for GPRA documents, allowing agencies substantial discretion while emphasizing the need for clarity and completeness. We generally agree with that approach, at least in the formative years of GPRA. Further, we have endorsed OMB pilot projects on accountability reports, which seek to integrate a wide range of required reports. A decision to incorporate fixed form and content rules in statutory language might better be delayed until after several years' experience. While we agree with the premise of S. 261 that performance goals should be reduced to a "vital few,"⁷ it may make sense to give agencies the flexibility to define the absolute number shown in their plans within the circumstances of their program activities.

As noted above, S. 261 proposes two additional changes to GPRA's requirements regarding the preparation of performance plans. First, it adds a requirement that agencies consult the Congress in the preparation

⁷Executive Guide: Effectively Implementing the Government Performance and Results Act (GAO/GGD-96-118, June 1996).

not only of their strategic plans but also of their performance plans. Second, it also adds a new reporting requirement: agencies would be required to submit preliminary drafts of performance plans for the upcoming biennium to their committees of jurisdiction in March of each even-numbered year.

We have strongly endorsed the need for the Congress to be an active participant in GPRA⁸ and are currently assisting the Congress in its ongoing consultations on the development of agency strategic plans. Currently, GPRA requires congressional consultation for strategic plans but not for annual performance plans. As essential components of the President's budget development process, an Administration is likely to see biennial performance plans as documents captured under the established policy of administrative confidentiality prior to formal transmission of the President's budget to the Congress. Moreover, because these biennial plans would accompany the President's budget submission, they would likely become the basis for extensive discussions, both as authorizing committees prepare their views and estimates to submit to the Budget Committees and as part of the budget and appropriations process.

The new requirement that agencies submit preliminary drafts of performance plans for the upcoming biennium to their committees of jurisdiction raises related but not identical issues. Currently, GPRA performance plans are expected to explicitly establish goals and indicators for each program activity in an agency's budget request, thus allowing the Congress to associate proposed performance levels with requested budget levels. The proposal in this bill appears to require a similar level of specification almost a year before the President submits a budget for that period. It is unlikely that agencies would be able to provide any degree of specificity with this draft plan. The lengthening of the budget cycle might raise one additional question about the cycle for performance plans: Should there be updates in mid-biennium? Currently, GPRA allows but does not require updated performance plans, but that decision was made on the assumption of an annual cycle. Whether performance plans should be updated is part of two larger issues: (1) What is Congress' view about changes in mid-biennium? and (2) Should GPRA be substantively changed during its initial phase-in cycle?

Finally, S. 261 proposes that a biennial governmentwide performance report be submitted as part of the President's biennial budget request. This

⁸Managing for Results: Achieving GPRA's Objectives Requires Strong Congressional Role (GAO/T-GGD-96-79, March 6, 1996).

report would compare “actual performance to the stated goals” as expressed in previous governmentwide performance plans. This proposal raises both substantive and operational questions. The underlying premise of GPRA is that the day-to-day activities of an agency should be directly tied to its annual and strategic goals. GPRA performance reports are to be linked, just as the goals and indicators of performance plans are linked, to an agency’s activities. A governmentwide performance report would need to be fundamentally different. If the Congress wishes to require such a report, careful consideration should be given both to its likely content and to its timing. As to content, the question arises: Would a governmentwide report become a report on selected national indicators, and how would they be selected? If the governmentwide performance report is envisioned not as a rollup of agency reports but rather as a broad report on how well government has performed, then the question arises as to whether it is tied most appropriately to the President’s budget, as proposed in S. 261, or to a narrative discussion associated with the consolidated financial statement required by the CFO Act of 1990, as amended.

Conclusion

Mr. Chairman, we have previously testified that the decision to change the entire budget process to a biennial one is fundamentally a decision about the nature of congressional oversight. Biennial appropriations would be neither the end of congressional control nor the solution to many budget problems.

Whether a biennial cycle offers the benefits sought will depend heavily on the ability of the Congress and the President to reach agreement on how to respond to the uncertainties inherent in a longer forecasting period and on the circumstances under which changes should be made in mid-biennium. If biennial appropriations bills are changed rarely, the planning advantages for those agencies that do not now have multiyear or advance appropriations may be significant.

Whether a biennial cycle would in fact reduce congressional workload and increase the time for oversight is unclear. A great many policy issues present themselves in a budget context—one thinks of welfare reform and farm policy. It will take a period of adjustment and experimentation and the results are likely to differ across programs.

Finally, we are pleased to see so much thought go into the integration of GPRA into this process. GPRA represents a thoughtful approach to systematizing serious and substantive dialogue about the purposes of

government programs and how they operate. Today, I have raised some issues that I think need careful attention should you decide to move to a biennial budget process while GPRA is being implemented. I have tried to differentiate between those changes necessary for consistency with a biennial cycle and those which represent substantive changes to GPRA independent of such a change.

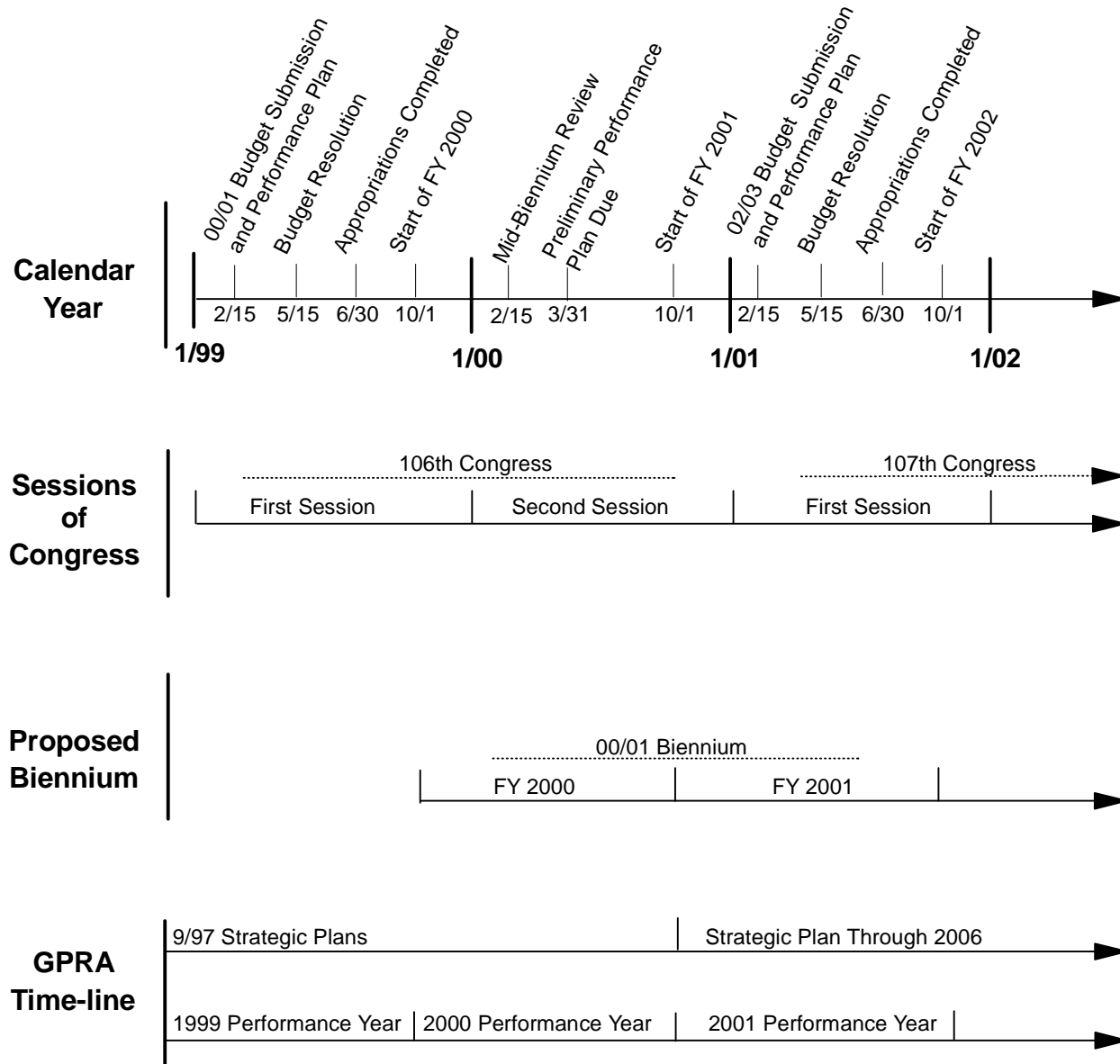
We, of course, stand ready to assist you as you proceed.

Schedule of Key Events as Proposed By S. 261

Date	Budget event	GPRA event
No later than first Monday in February 2001	President submits budget with proposals for FY 2002-03 and out-year information for FY 2004-07	With President's budget: biennial governmentwide performance plan; governmentwide performance report Agencies should submit biennial performance plans
2/15/01	CBO report to Budget Committees	
Within 6 weeks after budget submission	Committees submit views and estimates to Budget Committees	Views and estimates "may" reflect review of performance plans and performance reports of agencies within committee's jurisdiction
3/31/01		Agency performance reports to the Congress
No later than 4/1/01	Biennial budget resolution reported	
No later than 5/15/01	Biennial budget resolution adopted	
5/15/01	House may begin considering biennial appropriations bills	
No later than 6/10/01	House Appropriations Committee reports last biennial appropriations bill	
No later than 6/30/01	The Congress completes action on biennial appropriations	
No later than 8/1/01	The Congress completes action on reconciliation legislation	
10/1/01	FY 2002 begins	
February 2002	Mid-biennium review submitted by OMB	
2/15/02	CBO report to Budget Committees	
3/31/02		Agencies submit annual performance reports for previous fiscal year [in this example, FY 2001]
		Agencies submit preliminary performance plan covering next biennial period [in this example, FY 2003-04]
Last day of session	Authorizations completed for next biennium [FY 2004-05]	

Note: Assumes GPRA strategic plans in September 2000; new GPRA provisions are in boldface.

Proposed Timelines



Related GAO Products

Performance Budgeting: Past Initiatives Offer Insights for GPRA Implementation ([GAO/AIMD-97-46](#), March 27, 1997).

Managing for Results: Using GPRA to Assist Congressional and Executive Branch Decisionmaking ([GAO/T-GGD-97-43](#), February 12, 1997).

High-Risk Series: An Overview ([GAO/HR-97-1](#), February 1997).

High-Risk Series: Quick Reference Guide ([GAO/HR-97-2](#), February 1997).

Budget Process: Issues in Biennial Budget Proposals ([GAO/T-AIMD-96-136](#), July 24, 1996).

Budget Issues: History and Future Directions ([GAO/T-AIMD-95-214](#), July 13, 1996).

Budget Process: Evolution and Challenges ([GAO/T-AIMD-96-129](#), July 11, 1996).

Managing for Results: Key Steps and Challenges In Implementing GPRA In Science Agencies ([GAO/T-GGD/RCED-96-214](#), July 10, 1996).

Correspondence to Chairman Horn, Information on Reprogramming Authority and Trust Funds ([GAO/AIMD-96-102R](#), June 7, 1996).

Executive Guide: Effectively Implementing the Government Performance and Results Act ([GAO/GGD-96-118](#), June 1996).

Budget and Financial Management: Progress and Agenda for the Future ([GAO/T-AIMD-96-80](#), April 23, 1996).

Managing for Results: Achieving GPRA's Objectives Requires Strong Congressional Role ([GAO/T-96-79](#), March 6, 1996).

GPRA Performance Reports ([GAO/GGD-96-66R](#), February 14, 1996).

Financial Management: Continued Momentum Essential to Achieve CFO Act Goals ([GAO/T-AIMD-96-10](#), December 14, 1995).

Budget Process: Issues Concerning the Reconciliation Act ([GAO/AIMD-95-3](#), October 7, 1995).

Budget Account Structure: A Descriptive Overview ([GAO/AIMD-95-179](#), September 18, 1995).

Budget Issues: Earmarking in the Federal Government ([GAO/AIMD-95-216FS](#), August 1, 1995).

Budget Structure: Providing an Investment Focus in the Federal Budget ([GAO/T-AIMD-95-178](#), June 29, 1995).

Managing for Results: Status of the Government Performance and Results Act ([GAO/T-GGD/AIMD-95-193](#), June 27, 1995).

Managing for Results: Experiences Abroad Suggest Insights for Federal Management Reforms ([GAO/GGD-95-120](#), May 2, 1995).

Correspondence to Chairman Wolf, Transportation Trust Funds ([GAO/AIMD-95-95R](#), March 15, 1995).

Managing for Results: State Experiences Provide Insights for Federal Management Reforms ([GAO/GGD-95-22](#), Dec. 21, 1994).

Budget Policy: Issues in Capping Mandatory Spending ([GAO/AIMD-94-155](#), July 18, 1994).

Executive Guide: Improving Mission Performance Through Strategic Information Management and Technology ([GAO/AIMD-94-115](#), May 1994).

Budget Process: Biennial Budgeting for the Federal Government ([GAO/T-AIMD-94-112](#), April 28, 1994).

Budget Process: Some Reforms Offer Promise ([GAO/T-AIMD-94-86](#), March 2, 1994).

Budget Issues: Incorporating an Investment Component in the Federal Budget ([GAO/AIMD-94-40](#), November 9, 1993).

Budget Policy: Investment Budgeting for the Federal Government ([GAO/T-AIMD-94-54](#), November 9, 1993).

Correspondence to Chairmen and Ranking Members of House and Senate Committees on the Budget and Chairman of Former House Committee on Government Operations (B-247667, May 19, 1993).

Related GAO Products

Performance Budgeting: State Experiences and Implications for the Federal Government ([GAO/AFMD-93-41](#), February 17, 1993).

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