



096663

ENCLOSURE
2.46.01

72 0269



LM096663

1
36

Budgetary And Fiscal Information
Needs Of The Congress B-715398

BEST DOCUMENT AVAILABLE

BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

~~700867~~

096663

FEB. 17, 1972

C o n t e n t s

	<u>Page</u>
DIGEST	1
CHAPTER	
1 INTRODUCTION	3
2 CONGRESSIONAL NEEDS FOR BUDGETARY AND FISCAL INFORMATION	6
Federal programs and projects	7
Basic financial information	8
Classification structures for aggregating basic financial information	9
Federal fiscal policies	13
National estimates and socioeconomic information	14
Federal subsidy programs information	14
Tax expenditures information	15
Foreign currencies information	16
Federal financial actions affecting States and political subdivisions	17
Basic financial information	17
Domestic assistance program information	18
3 ADDITIONAL WORK TO BE PERFORMED	19
APPENDIX	
I Examples of need for Federal financial information	21
House Committee on Education and Labor	21
House Committee on Merchant Marine and Fisheries	22
II Initial assessment of levels of Federal program and project information needs of the Government Activities Subcommittee of the House Government Operations Committee	23

BEST DOCUMENT AVAILABLE

APPENDIX

Page

III	Initial assessment of levels of Federal program and project information needs of the House Committee on Science and Astronautics	28
IV	Description of the Federal financial cycle	37
	Executive branch formulation and transmittal of the Budget	37
	Congressional authorization and appropriation	38
	Budget execution and control by the Office of Management and Budget	41
	Budget authority and related transactions by the Federal agencies	41
	Revenue collection	42
V	List of congressional office interviews and correspondence	44

D I G E S T

WHY THE SURVEY WAS MADE

2.9 The Legislative Reorganization Act of 1970 requires the Office of Management and Budget and the Department of the Treasury to develop standard classifications of programs, activities, receipts, and expenditures of Federal agencies and a standardized information and data processing system for budgetary and fiscal data.

The Comptroller General is required to ensure that the interests and needs of the Congress are taken into consideration in the establishment and operation of the information system.

To ascertain the kinds of information the Congress needs, the General Accounting Office (GAO) conducted a survey of 249 persons representing 42 committees and 68 members of Congress.

RESULTS OF THE SURVEY

The Congress needs to easily obtain information on:

- Federal programs and projects: Basic financial information, such as on budget requests, authorizations, appropriations, obligations, and expenditures, summarized according to such commonly used categories as committee jurisdictions, responsible Federal organizations, broad program objectives, and rural and urban areas. (See p. 7.)
- Federal fiscal policies: Socioeconomic information and national estimates, such as gross national product, consumer income, and cost-of-living indices; Federal subsidy programs; tax expenditures; and foreign currency holdings. (See p. 13.)
- Federal financial actions affecting States and political subdivisions: Information on revenues and outlays and domestic assistance programs related to States, counties, cities, congressional districts, and other political subdivisions. (See p. 17.)

The Congress needs a wide range of reporting capabilities, ranging from annual reporting to immediate access through computer terminals. The Congress also needs to be able to identify and reach primary sources of information, as well as sources of additional pertinent information. The Congress needs further a readily accessible analytical capability. (See p. 7.)

BEST DOCUMENT AVAILABLE

ADDITIONAL WORK TO BE PERFORMED

The development of standard classifications and a data processing system to serve the executive and legislative branches is a major, long-term project, requiring the cooperation and coordination of all elements of the Federal Government. As soon as most of the information needs are defined, GAO will make them available to the executive branch for its use in producing a long-range plan for implementation of the system.

GAO will continue to see that the needs of the Congress are taken into consideration as the system is established by

- incorporating congressional and executive branch comments on this report into their suggestions for the system,
- reviewing with potential congressional users the standard fiscal and budgetary classifications proposed by the executive branch, and
- working with committee staffs and individual members to determine specific information needs and with the executive branch to see that these needs are considered in the system development.

GAO's survey uncovered several problems related to information currently provided to the Congress. GAO is working, on a continuing basis, with several committees of the House and the Senate to resolve these problems and to monitor the implementation of the classifications and the system.

MATTERS FOR CONSIDERATION BY THE CONGRESS

Copies of this report are being sent to all members of Congress for their review and to obtain their comments on additional information needs.

The Joint Committee on Congressional Operations intends to hold hearings on the implementation of the budgetary and fiscal provisions of the Legislative Reorganization Act of 1970. This report is being provided to the Joint Committee for consideration in its hearings.

BEST DOCUMENT AVAILABLE

CHAPTER 1

INTRODUCTION

The Legislative Reorganization Act of 1970 (84 Stat. 1140) contains the following requirements relating to budgetary and fiscal information.

" BUDGETARY AND FISCAL DATA PROCESSING SYSTEM

"Sec. 201. The Secretary of the Treasury and the Director of the Office of Management and Budget, in cooperation with the Comptroller General of the United States, shall develop, establish, and maintain, insofar as practicable, for use by all Federal agencies, a standardized information and data processing system for budgetary and fiscal data.

" BUDGET STANDARD CLASSIFICATIONS

"Sec. 202. (a) The Secretary of the Treasury and the Director of the Office of Management and Budget, in cooperation with the Comptroller General, shall develop, establish, and maintain standard classifications of programs, activities, receipts, and expenditures of Federal agencies in order—

"(1) to meet the needs of the various branches of the Government; and

"(2) to facilitate the development, establishment, and maintenance of the data processing system under section 201 through the utilization of modern automatic data processing techniques.

"The initial classifications under this subsection shall be established on or before December 31, 1971. "

The congressional intent expressed in House Report 91-1215 relating to title II of the act is summarized as follows:

- The general purpose of section 201 and of section 202 is to involve the Congress in, and to make available to the Congress whatever benefits may accrue from, the development of the standardized system in the executive branch.
- The Comptroller General will not participate directly in the development, establishment, and maintenance of the standardized information and data processing system, but such activities will be carried out in cooperation with him. The Comptroller General, in effect, is to act as the agent of the Congress, to ensure that the interests of the Congress in making use of that system will be represented and

taken into consideration in its development, establishment, and maintenance.

It is intended that the Secretary of the Treasury and the Director of the Office of Management and Budget will keep the Comptroller General fully informed on all aspects of these activities, will consult him as necessary, and will give the most serious attention to any suggestions he may offer relating to such activities.

--The role of the Comptroller General as described above in relation to section 201 is equally pertinent with respect to section 202(a).

To carry out these responsibilities, the Comptroller General wrote to 45 standing and joint committee chairmen on August 31, 1971, and to all members of Congress on October 19, 1971. These letters outlined our plans to conduct a survey and to offer an interview opportunity to users of budgetary and fiscal information. As a result of the responses to these letters and of subsequent follow-up efforts, we interviewed 249 persons representing 42 committees and 68 members of Congress, as follows (for details, see app. V):

<u>Offices</u>	<u>Number of offices</u>	
	<u>Contacted</u>	<u>Interviewed</u>
Senate standing committees	17	16
House standing committees	21	20
Joint committees	7	6
Senate members	100	15
House members	<u>433</u>	<u>53</u>
Total	<u>578</u>	<u>110</u>

The general congressional needs for budgetary and fiscal information, based on our survey, are described in chapter 2 and in appendixes I, II, III, and IV, which contain examples, levels, and structures of some specific information needs and an outline of the Federal financial cycle. Chapter 3 identifies the continuing work to specify the congressional needs for budgetary and fiscal information to the

level of detail necessary for executive branch implementation of the standard classifications and the data processing system.

BEST DOCUMENT AVAILABLE

CHAPTER 2

CONGRESSIONAL NEEDS FOR BUDGETARY AND FISCAL INFORMATION

Members of Congress and their staffs have to consult numerous sources to monitor the basic financial status of Federal programs and projects, Federal fiscal policies, national economic condition, and Federal financial actions affecting States and their political subdivisions.

Much of the information described in this chapter currently is obtained from a variety of sources, including the President's budget, Federal agency justifications, special analyses, private sector compilations, and congressional staff studies.¹

The use of multiple information sources requires extensive staff work and usually makes analyses or simple comparisons extremely difficult because of a lack of such factors as standard definitions, uniform accounting and reporting procedures, and compatible coding or data systems. Hence the standard classifications and the data processing system required by the act must provide a uniform and compatible foundation of basic financial information to satisfy the information needs of the Congress.

In summary the Congress needs to easily obtain information on:

- Federal programs and projects: Basic financial information, such as on budget requests, authorizations, appropriations, obligations, and expenditures, related to a variety of classification structures based on definable congressional user patterns. Congressional user patterns identified in our survey include

¹For example, appendix I contains a general description of the basic financial information needs of two House committees and the staff effort necessary to meet these needs.

committee jurisdictions, responsible Federal organizations, broad objectives or subjects, rural and urban areas, and target groups.

--Federal fiscal policies: Socioeconomic information and national estimates, such as gross national product, consumer income, and cost-of-living indices; Federal subsidy programs; tax expenditures; and foreign currency holdings.

--Federal financial actions affecting States and political subdivisions: Information on revenues and outlays and domestic assistance programs related to States and their political subdivisions.

On the basis of these extensive requirements, it is expected that the Congress will require a wide range of access and reporting capabilities, ranging from annual reporting to an ability to obtain data immediately through use of a computer terminal. The accounting systems of the Federal Government should provide the needed data. In addition, the Congress needs the ability (1) to obtain budgetary and fiscal information through easily identifiable sources, (2) to identify sources of additional pertinent information, and (3) to effectively access these sources and to analyze responses.

FEDERAL PROGRAMS AND PROJECTS

The Congress must have the ability to easily obtain, in a form readily adaptable for congressional use, basic financial information directly related to the programs and projects that it authorizes and funds. This information is of primary concern to a substantial number of the standing committees and to many members of Congress. The complex and varied organization of these information needs requires the separate identification of:

--Basic financial information. (See first section below.) This information is to be aggregated, accumulated, or summarized within several classification structures on the basis of definable congressional user patterns.

--Classification structures for aggregating basic financial information. (See second section below.)

As an illustration of structure complexity, appendixes II and III contain an initial assessment of the detailed levels of such needs for a House subcommittee and a House committee, respectively.

Basic financial information

The Congress needs the following basic financial information for each Federal program or project. (See app. IV for a description of the Federal financial cycle which forms the conceptual framework for this description.)

- The budget amounts requested by the Federal agency.
- The amounts requested in the President's budget.
- References to authorizing legislation.
- The amounts authorized.
- The estimated 5-year costs.
- References to appropriating legislation.
- The amounts appropriated.
- The amounts of all other types of budget authority, including contract authority, authorizations to spend debt receipts, reappropriations, reauthorizations, loan authority, and supplemental budget authority.
- The amounts apportioned by the Office of Management and Budget.
- The amounts impounded by executive branch action.
- The amounts obligated by the Federal agency.
- The amounts expended (cash bases) or loaned by the Federal agency.

- The amounts transferred among Federal agencies.
- The amounts reprogrammed.
- The amounts of funds not used.

Each of the foregoing amounts should be identified by the dates of action and the time periods covered.

Classification structures for aggregating
basic financial information

The Congress needs to have basic financial information related to Federal programs and projects in a form readily adaptable for congressional use. Hence the basic financial information must be aggregated, accumulated, or summarized by programs or projects within several classification structures on the basis of the following congressional user patterns identified in our survey.

- Authorizing and appropriating legislation and responsible congressional committees.
- Responsible Federal Government organizations.
- Federal program and project objectives or subject areas.
- Political subdivisions.
- Rural and urban areas.
- Target groups.

These congressional user patterns are the foundation upon which the classification structures are to be developed. The user patterns are briefly discussed in the sections below.

Authorizing and appropriating legislation
and responsible congressional committees

The Congress needs to easily determine the financial status of programs or projects created by the Congress.

It is also necessary to easily identify the committees having primary interest or jurisdiction over specific programs or projects. The authorizing committees are interested in following the financial actions taken on the programs and projects they authorized for purposes of oversight, including subsequent authorization or reprogramming.

The appropriating committees need the ability to easily ascertain the amounts authorized as well as the financial actions taken after appropriations. Those committees concerned with general oversight and investigation need to relate the Federal activities, programs, or projects under review or investigation to the congressional intent of the authorizing and appropriating legislation.

Responsible Federal Government organizations

The Congress needs to easily identify the organizations responsible for the management of programs or projects. It is important to have information about programs or projects aggregated at the appropriate levels of management responsibility, regardless of whether they are called offices, agencies, bureaus, or divisions.

Federal program and project objectives or subject areas

The following examples cited during our survey by congressional staffs are illustrative of areas not now adequately covered.

--Human resources and manpower programs: According to the staff of the Joint Economic Committee, there is a need in the President's budget for a listing of programs by meaningful subcategories, specifically human resources and manpower programs. The staff has elaborated by saying that there is a need for program standardization so that specific program activities would be defined consistently throughout the Federal Government. Although the Special Analyses of the Budget identifies these subcategories, it does not identify the specific human resources or manpower programs of interest.

--Environment: The staff of the Senate Committee on Public Works stated that the inclusion of a functional category for environment would be useful to them. The staff were interested specifically in programs and Federal agencies dealing with air and water pollution. The staff members of a senator stated that they were interested in having a functional breakdown which would summarize national environment activities.

--Foreign countries: According to the staff of the Senate Committee on Foreign Relations, there is a need for detailed information on all U.S. resources and personnel devoted to achieving U.S. objectives in foreign countries. This information should be broken down by country and by agency within each country. Specifically with regard to foreign aid, there is a need for a more exact distinction between economic and military aid to individual countries.

In regard to military aid, the staff needs to know by country the total amounts of military grants, surplus credit sales, commercial sales, and loans. Closely related to this is a need for better information on export licenses outstanding for the sale of arms. In addition, the staff needs (1) 5-year projections by country on economic and military aid, (2) information on reprogramming and transfer of funds, and (3) information on unexpended balances at the end of each year.

--Aircraft noise abatement: The staff of the House Committee on Science and Astronautics has stated that it needs periodic access to cost and budget data on aircraft noise abatement activities conducted by other departments, including programs and projects which are similar or complementary to National Aeronautics and Space Administration and National Science Foundation activities.

--Water and sewers: The staff of the House Committee on Banking and Currency expressed a need for information related to grants for basic sewer and water facilities. The staff of a senator expressed a need for better, more timely information on programs, specifically the Indian water and sewer programs.

Political subdivisions

Information on the impact of programs and projects on geographic areas must be related to such political subdivisions as States, counties, cities, and congressional districts. Information aggregated on the basis of standard metropolitan statistical areas, as used increasingly by the executive branch, is not as useful to the Congress.

Rural and urban areas

There is a need for more detailed information on rural and urban areas, including the identification of the impact of Federal Government financial actions on such areas.

Target groups

There is a need for more detailed information on various target groups, including the identification of the impact of Federal Government financial actions on such groups. Congressional staffs have cited such groups as minority groups, the unemployed, veterans, consumers, and juvenile delinquents.

BEST DOCUMENT AVAILABLE

FEDERAL FISCAL POLICIES

The need of the Congress for Federal fiscal policy information is not as complex in structure as the need for Federal program and project information. Congressional fiscal policy considerations, however, involve the entire national economic condition which, in turn, depends on measurements and indicators derived from a broad range of Federal Government information sources. The variety and number of these multiple information sources, especially as related to national estimates and socioeconomic indicators, have posed comparability and reliability problems to the congressional users of such information.

As an example of congressional fiscal policy considerations requiring socioeconomic information, the staff of the Joint Committee on Internal Revenue Taxation is developing revenue allocation formulas as part of proposed revenue-sharing legislation. The Committee staff would like to consider an allocation method based on cost-of-living differentials among various areas of the country. The preferred cost-of-living information would cover the entire country and, to facilitate congressional decisionmaking, would contain individual indices for counties, cities, and local governmental units.

The information provided by Federal Government sources does not cover the entire country and includes only a few standard metropolitan statistical areas, which are inconsistent with the governmental units mentioned above. As a result, considerable staff time has been spent in developing an alternative approach, on the basis of available Federal Government information, that will yield formulas for revenue allocation. Hence the standard classifications and the data processing system required by the act must provide, to the maximum extent feasible, a uniform and compatible foundation of national estimates and socioeconomic data to satisfy the Federal fiscal policy information needs of the Congress.

The determination of Federal fiscal policies is a major concern of the Congress as a whole. The congressional needs for Federal fiscal policy information are separated into the following categories.

National estimates and
socioeconomic information

The Joint Committee on Internal Revenue Taxation and the Joint Economic Committee provide information and guidance to the Congress relating to the determination of Federal fiscal policies. The general needs of these Committees include the following national estimates and socioeconomic information.

- Operation and status of the economy, including gross national product factors, investments, plant utilization, demand and savings deposits, balance of payments, and international trade balances.
- Statistics on income accumulated by various categories, such as corporations, individuals, consumers, and poverty levels by geographic area.
- Statistics which measure social well-being, such as measures of health, housing, pollution, and education.
- Federal revenues and expenditures reported weekly, monthly, and annually and their estimated future levels.
- National and geographic area price and cost indicators, including consumer and wholesale price indices, cost-of-living indices, and various trend estimates.
- State and local governmental tax collections.

Federal subsidy programs information

The staff of the Joint Economic Committee has prepared a study entitled "The Economics of Federal Subsidy Programs" which represents an initial effort to set forth the analytical principles and the factual data necessary to understand and evaluate Federal subsidy programs.

The study defines "subsidy" as the provision of Federal economic assistance, at the expense of others in the economy, to the private sector producers or consumers of a particular good, service, or factor of production. The Government

receives no equivalent compensation in return but conditions the assistance on a particular performance by the recipient. This condition has the effect of altering the price or cost of the particular goods, service, or factor to the subsidy recipient and thereby encourages or discourages the output, supply, or use of the item and the related economic behavior. The assistance may take the form of:

- (1) Explicit cash payments.
- (2) Implicit payments through:
 - (a) A reduction of a specific tax liability. (Some tax expenditures mentioned in the next section are included here as subsidies.)
 - (b) Loans at interest rates below the Government borrowing rate or from loan guarantees.
 - (c) Provisions of goods and services at prices or fees below market value.
 - (d) Government purchases of goods and services above market prices.
 - (e) Certain Government regulatory actions that alter particular market prices.

The report stated that the lack of access to executive branch data on subsidies was one of the factors prohibiting a complete reporting of all relevant data on subsidies. The report stated also that no accounting was made of Government subsidies that were granted as a result of Government purchases of goods and services above market price or of the regulatory subsidies. The Joint Economic Committee staff feels that all subsidy programs should be properly identified and accounted for and that such information should be included in the standard data processing system.

Tax expenditures information

Tax expenditures or tax allowances are of current interest to the Joint Committee on Internal Revenue Taxation, the Joint Economic Committee, and several members of

Congress. The general needs of these Committees and members of Congress include the following tax expenditures information.

- Identification of income and tax expenditure exemption amounts of nonprofit organizations and income amounts of similar taxable organizations. This information is to be accumulated by States and their political subdivisions.
- Identification of tax expenditure amounts related to various segments of the economy, such as employment and profits. This information is to be accumulated by States and their political subdivisions.
- Better estimates of revenues lost as a result of tax expenditures, such as the oil depletion allowance. This information is to be accumulated by States and their political subdivisions.
- A precise and standard classification of tax legislation intended to gain revenue and tax legislation (tax expenditures) for achieving social and economic objectives.

Foreign currencies information

Information on the disposition of receipts maintained in foreign currency holdings is of interest to the Senate Committee on Foreign Relations and to the House Committee on Foreign Affairs. The general needs of these Committees include the following foreign currencies information.

- Amounts of foreign currency holdings by countries.
- Sources of receipts or identification of programs generating such receipts.
- Identifications of responsible management organizations or controlling Federal agencies.
- Purposes and authorities for expenditures of foreign currency holdings.

FEDERAL FINANCIAL ACTIONS AFFECTING
STATES AND POLITICAL SUBDIVISIONS

The availability; accuracy; and, in some cases, existence of information relating to Federal financial actions affecting States and their political subdivisions pose a significant and time-consuming problem to the members of Congress and their staffs. The members of Congress need to easily and rapidly obtain accurate basic financial information (e.g., revenues and outlays) and domestic assistance program information accumulated by States and their political subdivisions.

At present much of the basic financial information relating to Federal revenues and outlays by political subdivisions is not available or useful. There is no report of Federal revenues by congressional districts, and the current Federal outlays report is a mixture of obligations, expenditures, loans, and rough statistical allocations.

Although the current Catalog of Federal Domestic Assistance contains some useful financial and operational program information, members' staffs must spend considerable time in obtaining additional necessary domestic assistance program information. Hence the standard classifications and the data processing system required by the act must provide, to the maximum extent feasible, a uniform foundation, based on political subdivisions, of basic financial and Federal domestic assistance program data to satisfy the information needs of the Congress in this area.

The needs for information on Federal financial actions affecting States and their political subdivisions are of primary concern to a significant number of the members of Congress and their staffs. These needs are separated into the relatively discrete categories captioned below.

Basic financial information

The general needs of the members of Congress relating to Federal actions affecting States and their political subdivisions include the following basic financial information.

- Federal revenue amounts by States, congressional districts, and other political subdivisions.
- Federal outlay amounts separately identifying amounts expended (cash basis) by States, congressional districts, and other political subdivisions.

Domestic assistance program information

The general needs of the members of Congress relating to Federal financial actions affecting States and their political subdivisions include the following Federal domestic assistance program information.

- Grant programs available, including any requirements for matching funds.
- Identifications of the Federal organizations managing the programs.
- Amounts of funds available.
- Total dollar amounts of applications on file.
- Status of applications in the grant process, including amounts of matching funds supplied by grantees.

BEST DOCUMENT AVAILABLE

CHAPTER 3

ADDITIONAL WORK TO BE PERFORMED

The development of the standard classifications and the data processing system, which will satisfy the needs discussed in chapter 2 and the needs of the executive branch, is recognized to be a major, long-term project requiring the cooperation and coordination of all elements of the Federal Government. As soon as most of the needs are reasonably well defined, we will make them available to the executive branch, which has the primary development responsibilities, so that it may produce the long-range plan for implementation.

We are working with the executive branch system developers and with the congressional information users to ensure that the needs of the Congress are considered adequately. We have obtained a significant amount of detail regarding the general statements of needs contained in chapter 2, which will be used in our continuing work with the system developers. We intend to review with potential congressional users the standard classifications of programs, activities, receipts, and expenditures proposed by the executive branch.

In addition, we will be working with each committee staff to define specific information needs in a structure which is most meaningful to the committee. (As an illustration, see apps. II and III.) We intend to perform similar work associated with the information needs of the members of Congress. The results of these efforts and the comments received on this report will be used in our work with the executive branch on the development of the standard classifications and the data processing system.

During our survey of the congressional needs for budgetary and fiscal information, a number of problems relating to currently provided information were identified. Some of these problems could be resolved on a short-term basis without impact on the executive branch system development effort.

We are working with the committees directly concerned with (1) the oversight of the Legislative Reorganization

Act of 1970 and (2) the operation of information and computer services of the Senate and House, including the Senate Committees on Government Operations and Rules and Administration; the House Committees on Administration, Government Operations, and Rules; and the Joint Committee on Congressional Operations. This working relationship will be maintained for the purpose of resolving specific problems of other committees and members and of monitoring the implementation of the standard classifications and the data processing system on a continuing basis throughout the life of this project.

BEST DOCUMENT AVAILABLE

EXAMPLES OF NEED FOR
FEDERAL FINANCIAL INFORMATION

(Note: This appendix is referenced on page 6.)

The following examples describe, in general, the basic financial information needs and staff effort necessary to meet these needs of two authorizing House committees. These needs should be met through the standard classifications and the data processing system required by the Legislative Re-organization Act of 1970.

HOUSE COMMITTEE ON EDUCATION AND LABOR

The staff of the House Committee on Education and Labor described some of its needs for basic financial information as related to Federal programs and projects. It found that broad budget categories commingle programs that had been authorized by several different acts. Therefore the staff, using the existing budget categories, reformats them by authorizing and appropriating legislation to make the categories more meaningful to the Committee members in terms of the original legislation. Furthermore this reformatting includes the amounts authorized and appropriated in order that the Committee can track the progress of the legislation it sponsors. The budget reformatting allows the staff to respond to queries regarding the total budget request for all programs under title II of the Higher Education Act, an item of information that cannot be found in the current budget format.

The staff of the Committee finds it useful to be made aware of amounts apportioned by the Office of Management and Budget to facilitate an evaluation of program direction and progress as related to the original congressional intent.

The Committee needs clear, concise responses regarding the amount of funds obligated and expended by Federal agencies. Also, to hold the responsible Federal agency managers accountable for such funds, it should know how rapidly appropriated funds are being spent and the amount of remaining unused funds.

BEST DOCUMENT AVAILABLE

HOUSE COMMITTEE FOR MERCHANT MARINE AND FISHERIES

The staff of the House Committee for Merchant Marine and Fisheries expressed a need to have basic financial information easily related to authorizing and appropriating legislation by program. Although the funding for an aggregated program category appears in the budget, this does not mean that there is effective implementation of the public law that authorized a specific program within the category. The Staff said that it might eventually be determined that a particular public law was not being funded at all, since it had been included in one program category with programs authorized by several other laws.

The staff of the Committee needs the specific amounts requested and appropriated so that it can determine the extent to which the program is conforming to the intent of the public law. For example, the Federal program dealing with conservation of anadromous fish requires a budget and appropriations breakdown by research and fish hatcheries. This level of detail is not included in the budget and must now be obtained from the appropriate Federal agency.

BEST DOCUMENT AVAILABLE

INITIAL ASSESSMENT OF LEVELS OF
FEDERAL PROGRAM AND PROJECT INFORMATION NEEDS OF
THE GOVERNMENT ACTIVITIES SUBCOMMITTEE OF
THE HOUSE GOVERNMENT OPERATIONS COMMITTEE

(Note: This appendix is referenced on pages 8 and 19.)

The following outline represents an initial, but not necessarily complete, assessment of the needs of the Government Activities Subcommittee of the House Government Operations Committee for financial information that the Subcommittee would use as a basis for studies of the efficiency and effectiveness of Federal programs and projects. It is believed that the indicated areas of interest can serve as a useful example to reflect the level and structure that must be satisfied to be responsive to the information needs of the Congress. Accordingly this example should be of assistance to the executive branch task groups that are developing such structures and to other committees with whom we will be working.

The following outline is presented in the structure and format desired by the Subcommittee.

- I. Program categories summarized along functional lines in accordance with the President's Memorandum to the Heads of Departments and Agencies dated August 25, 1965; e.g., Veterans Administration.
 - A. Compensation for service-connected disabilities and death.
 1. Compensation for veterans' disabilities
 2. Veterans' compensation for specific injuries and losses
 3. Compensation to survivors
 4. Miscellaneous
 5. Administrative support

BEST DOCUMENT AVAILABLE

APPENDIX II

- B. Alleviation of financial needs of veterans and survivors not connected with military service.
 - 1. Veterans' pensions
 - 2. Survivors' pensions
 - 3. Burial allowances and related benefits
 - 4. Administrative support
- C. Educational and training assistance.
 - 1. Readjustment educational assistance to veterans
 - 2. Rehabilitative training of disabled veterans
 - 3. Educational assistance to children of deceased and disabled veterans
 - 4. Administrative support
- D. Housing and other credit assistance.
 - 1. Credit assistance for houses, farms, and businesses
 - 2. Servicing and management of loans and properties
 - 3. Administrative support
- E. Insurance.
 - 1. Veterans' life insurance trust funds
 - 2. Veterans' life insurance revolving funds
 - 3. Servicemen's group life insurance
 - 4. Administrative support

BEST DOCUMENT AVAILABLE

F. Health services.

1. Medical care
2. Medical and prosthetic research
3. Research and development in hospital technology
4. Education and training
5. Medical support and miscellaneous services
6. Construction facilities

G. General direction and support (agency-level staff offices).

1. Office of the Administrator
2. Information Service
3. General Counsel
4. Board of Veterans' Appeals
5. Assistant Administrator for Personnel
6. Assistant Administrator for Management Engineering
7. Administrative Services
8. Office of the Comptroller
9. Investigation and Security Service

II. The following information format should be provided for the department or agency as a whole and for each program and subprogram category in the department or agency program categories breakdown.

BEST DOCUMENT AVAILABLE

APPENDIX II

100	DEPARTMENT OR AGENCY	PROGRAM	SUBPROGRAM			
200	CODE	CODE	CODE			
300	ANALYSIS AND CONTROL CODES					
400	FISCAL YEAR					
500		Unobligated Carryover	Appropriation or Current Year Request	Total Available	Total Obligated or Expended	
500	"In house" inputs					
510	Personnel:					
511	Comp					
512	Benefits					
513	Travel					
520	Expenses:					
521	Communications					
522	Transportation					
523	Printing					
524	Supplies and Consumable Materials					
530	Capital Equipment					
540	Land and Structures					
541	Additional Investment					
542	Rents					
550	Total					
600	Funds distributed					
610	Contracts					
620	Grants					
630	Loans					
640	Benefits					
650	Other					
660	Total					
700	Total					
800	Input-output ratio			Prior Fiscal Year		
810	1	Input				
811	1	Output				
820	2	Input				
821	2	Output				
830	3	Input				
831	3	Output				
840	4	Input				
841	4	Output				
850	5	Input				
851	5	Output				
860	6	Input				
861	6	Output				
870	7	Input				
871	7	Output				
880	8	Input				
881	8	Output				

All information derived for presentation on lines 500 through 700 in the above format should conform to accepted Government accounting standards and practices. Input-output ratios on lines 800 through 881 are provided in the above format for comparisons of dollar-input of computed values of products or services provided by the agency or program.

In addition, the total number of personnel employed should be provided and summarized by grade structure and by employment category both for the agency as a whole and for the individual program categories of the agency.

- III. Individual program and subprogram levels in the summarization of program categories should provide the following additional information.
- A. References to the statutory authority to carry out the program.
 - B. Identification of key officials in charge of policymaking and of operations.
 - C. Identification of the types of capital equipment employed in the program. This information could be provided by one standardized, modern, cost accounting method employed throughout the Government to account for capital equipment.
 - D. Identification of all programs and subprograms which are similar in function or purpose throughout the Federal Government.

BEST DOCUMENT AVAILABLE

INITIAL ASSESSMENT OF LEVELS
OF FEDERAL PROGRAM AND PROJECT INFORMATION NEEDS
OF THE HOUSE COMMITTEE ON SCIENCE AND ASTRONAUTICS

(Note: This appendix is referenced on
pages 8 and 19.)

Following is an initial, but not necessarily complete, assessment of the needs of the House Committee on Science and Astronautics for basic financial information concerning Federal programs and projects. It is believed that the indicated areas of interest reflect the level and structure that must be satisfied in order to be responsive to the information needs of the Congress. Therefore this example should be of assistance to the executive branch task groups that are developing such structures and to other committees with whom we will be working.

The following outline is presented in the structure and format provided by the Committee.

I. Government-wide.

Financial information for all Government-wide programs or projects should include appropriate subtotals by agency.

A. Overall Federal research and development activities.

Character of the work:

Basic research

Applied research

Development

Spending agency

Programs and fields of science that received support (e.g. aeronautical, etc.)

Types of organizations that performed the work

Research and development plant outlays

BEST DOCUMENT AVAILABLE

B. Aeronautical research and development.

Exploratory
Advanced
Engineering
Operational systems

The financial information for each of the above four areas should also include the amounts for the following technical areas.

Aerodynamics and design
Propulsion
Stability and control
Structures
Avionics
Operational support systems

Further detail is needed on an individual-agency basis concerning the same four areas (Exploratory, etc.). Since the detail will vary from agency to agency, the following example has been provided to indicate the general level of detail desired.

Army

Exploratory development:
Aircraft weapons technology
Aircraft avionics technology
Air mobility support
Aerodynamics technology
Air mobility readiness technology
System synthesis analysis
Aircraft propulsion technology
Aircraft structures technology
Subtotal

Advanced development:
Aircraft power plants and propulsion
Advanced helicopter development
Aircraft weapons

Navy

Exploratory development:
Aircraft, general exploratory development

Advanced development:
Airborne ASW detection
Avionics
Air/Surface fire control
V/STOL development
Advanced aircraft propulsion system
Destroyer helicopter system
Airborne life-support system

APPENDIX III

Aircraft avionics
Aeronautical evaluation
Air mobility support
Heavy-lift helicopter
Aerial STANO system
Subtotal

Engineering development:
Aircraft avionics
Aircraft weapons
Aircraft power plants
Air mobility support
Utility tactical transport
aircraft (UTTAS)
Air mobility readiness tech-
nology
Aerial STANO system
Subtotal

Operational systems development:
Advanced aerial fire support
system (AH-56A)

CV ASW tactical sup-
port center
Other
Subtotal

Engineering development:
CVS ASW aircraft
(VSX) S-3A
Avionics development
(VAST)
F-14B
Crane, heavy-lift
Laser target designa-
tor
Aircraft handling and
service equipment
Airborne ASW develop-
ments
Aircraft IR suppres-
sion
Visual target acquisi-
tion/identification
Other
Subtotal

Operational systems de-
velopment:
Early warning aircraft
squadrons (E-2C)
S-3A aircraft
Aircraft propulsion
evaluation
Aircraft flight test,
general
F-14B squadrons
EA-6B aircraft
Direction Jezebel sonar
system
A-7E
Helicopter avionics
system
Subtotal

BEST DOCUMENT AVAILABLE

C. Aircraft noise abatement.

D. Aircraft safety research.

Broad categories:

Handling qualities
Fatigue
Engine reliability

Specific categories:

Turbulence and its detection
VGH (Velocity, acceleration, and altitude)
Severe storms
Icing
Lightning
Warm fog modification
Crashworthiness
Fire hazards
Turbine burst
Trailing vortex hazards
Collision hazard warning
Tire skidding, braking, and ground stability
Radiation

E. Construction.

Comparable Government-wide construction information, including units of measure, quantity, and unit cost information, is needed to provide the capability for better evaluation of NASA construction projects.

The following examples generally indicate the level of detail needed for comparative purposes.

Kennedy Space Center, NASA:

Mobile servicetower and umbilical tower
Aerospace equipment enclosure modification
Guidance optical alignment shelter
Facility electrical power
Vehicle/spacecraft air-conditioning shelter
Liquid hydrogen system
Liquid oxygen system
Gaseous/liquid nitrogen system
Gaseous/liquid helium

APPENDIX III

Vertical integration building modifications
Solid motor assembly building modifications

Goddard Space Flight Center, NASA:
Utility building
Mechanical distribution
Electrical distribution
Antenna and van foundation pads
Utilities
Roads, walks, parking area
Security fence
Site development

F. Civil service personnel summaries.

Grade distribution by job classification
Attrition rates
Average salaries

G. Summaries of support-service contract employees.

BEST DOCUMENT AVAILABLE

II. Individual agency.

National Aeronautics and Space Administration

A. Research and Development.

Office of Manned Space Flight:

Apollo program:

Spacecraft

Saturn V

MSF operations

Space-flight operations program:

Skylab

Space shuttle

Orbital systems and experiments

Advanced missions program:

Advanced missions studies

Office of Space Science Applications:

Physics and astronomy program:

Large observations

Orbiting explorers

Suborbital programs

Supporting activities

Lunar and planetary exploration program:

Mariner

Viking

Outer planet mission

Pioneer/helios

SR&T advanced studies

Planetary astronomy

Data analysis

Planetary quarantine

Space applications program:

Earth resources survey

Applications technical satellites

Nimbus

Synchronous meteorological satellites

Cooperative applications satellites

Global atmospheric research program

Meteorological soundings

- TIROS/TOS improvements
- Radio interference and propagation program
- Geodetic satellites
- Earth observation satellites studies
- SR&T/advanced studies

Launch vehicle procurement program:

- SR&T/advanced studies
- Scout
- Delta
- Centaur
- Titan III C

Office of Advanced Research and Technology:

Aeronautical research and technology program:

- Technology program
- Experiemental STOL research airplane
- Aerodynamics and vehicle systems
- Life sciences
- Propulsion
- Operating systems
- Materials and structures
- Guidance, control and information systems
- Power
- Supercritical technology
- Graduate research and studies program

Space research and technology program:

- Space propulsion and power generation
- Materials and structures
- Guidance, control and information systems
- Safety and operating systems
- Entry technology

Nuclear power and propulsion program:

- Nuclear power research and technology
- Nuclear propulsion
 - NERVA
 - Nuclear propulsion R&T
 - NRDS operations
- Electrophysics

Office of Tracking and Data Acquisition:
 Tracking and data acquisition program:
 Operations
 Equipment
 SR&T

Office of Technology Utilization:
 Technology utilization program:
 New technology identification and evaluation
 Publication
 New technology dissemination
 Program evaluation

B. Construction of facilities.

The general levels of information for the construction of facilities should be the same as that of the research and development with the addition of type, purpose, and location of construction as shown in the example below.

Construction of facilities:
 Apollo program:
 Spacecraft
 Type, purpose, and location of construction
 Saturn V
 Type, purpose, and location of construction
 MSF operations
 Type, purpose, and location of construction

C. Research and program management.

This information should be presented in four ways. The first should follow the research and development breakdown. The second should be by object classification, as follows:

Personnel compensation
 Personnel benefits
 Benefits for former personnel
 Travel and transportation of persons
 Transportation of things

APPENDIX III

- Rent, communications, and utilities
- Printing and reproduction
- Other services
- Supplies and materials
- Equipment
- Lands and structures
- Grants, subsidies, and contributions
- Insurance claims and indemnities

The third should be by installation; e.g., Kennedy Space Center, Goddard Space Flight Center, Wallops Station. The fourth should be by function, as follows:

- Personnel
- Travel
- Facilities services
- Technical services
- Administrative support

D. NASA Programs.

Financial information should be grouped by NASA program, as in the following example.

- Apollo program:
 - R&D
 - Construction of facilities
 - Research and program management

E. Manned Space Flight Field Centers
(Kennedy, Houston, Marshall).

- Total civil service personnel and annual costs (by center)
- Total contractor personnel and annual costs (by center)
- Research and development by project
- Construction of facilities by project
- Research and program management by object class

BEST DOCUMENT AVAILABLE

DESCRIPTION OF THE FEDERAL FINANCIAL CYCLE (note a)

(Note: This appendix is referenced on page 8.)

The Federal financial cycle involves the following processes:

- Executive branch formulation and transmittal of the budget.
- Congressional authorization and appropriation.
- Budget execution and control by the Office of Management and Budget.
- Budget authority and related transactions by the Federal agencies.
- Revenue collection.

EXECUTIVE BRANCH FORMULATION
AND TRANSMITTAL OF THE BUDGET

The President's transmittal of his budget proposals to the Congress early in each calendar year has been preceded by many months of planning and analysis throughout the executive branch. For example, formulation of the fiscal 1973 budget began in the spring of 1971.

During the period of budget formulation, there is a continuous exchange of information, proposals, evaluations, and policy determinations among the President, the Office of Management and Budget, and the various Federal agencies. Consideration is given to tentative assumptions on the economic environment, projections of revenue expected, and the

^aThe primary sources for this description are the Budget of the United States Government, Fiscal Year 1972, pp. 508-518, and Glossary of Terms Relating To The Budget And Fiscal Provisions Of The Legislative Reorganization Act of 1970, U.S. General Accounting Office, December 1971.

aggregate expenditure range which would be appropriate in view of current fiscal policies.

In the spring each Federal agency evaluates its programs, identifies policy issues, and makes budgetary projections. During this period consideration is given to important program modifications or innovations and to alternative long-range program plans. After review by the Federal agencies and the Office of Management and Budget, preliminary plans are presented to the President for his consideration. At about the same time, the President receives projections of the economic outlook and revenue estimates prepared jointly by the Treasury Department, the Council of Economic Advisers, and the Office of Management and Budget.

After a review of the preliminary plans and projections, the President establishes general budgetary and fiscal policy guidelines for the fiscal year beginning about 12 months later. Tentative policy determinations and outlay ceilings are established subsequently for the Federal agencies as guidelines for preparation of their budgets.

Individual Federal agency budgets are reviewed in detail by the Office of Management and Budget throughout the fall and early winter and are presented to the President for decision. Overall fiscal policy problems which relate to total budget receipts and outlays are reviewed again. Thus the first process in the Federal financial cycle involves the simultaneous consideration of individual programs, total outlays, and total receipts in relation to the condition of the national economy.

The results of these executive branch actions are transmitted to the Congress in the form of the President's budget and, subsequently, in the form of proposed legislation. These transmittals provide the initiating basis for the next process in the Federal financial cycle.

CONGRESSIONAL AUTHORIZATION AND APPROPRIATION

Congressional review starts when the President sends his budget to the Congress in January. The Congress can change, eliminate, or add programs not requested by the President. It can increase or decrease the amounts

recommended by the President for financing existing and proposed new programs. In addition, the Congress acts upon legislation determining taxes and other means of raising revenues.

The congressional process generally is divided between authorization of programs and, subsequently, the granting of budget authority. The Congress first enacts legislation which authorizes a Federal agency to implement a particular program. This authorization usually establishes a limit on the amount that can later be appropriated for the program. Programs may be authorized for a year, a specified number of years, or any indefinite period.

The granting of budget authority usually requires a separate action subsequent to the program authorization. The most common form of budget authority is the appropriation, which allows Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. In most cases budget authority becomes available each year only as voted by the Congress. In some cases the Congress has voted permanent budget authority under which funds become available annually without further congressional action. Most trust funds and appropriations to pay interest on the public debt are established by permanent budget authority.

Requests for changes in revenue laws and for appropriations are first considered in the House of Representatives. The Committee on Ways and Means reviews proposed revenue legislation, and the Committee on Appropriations studies the proposed appropriations legislation and examines in detail each Federal agency's performance. Each of these two House Committees make recommendations to the House concerning the action to be taken on the proposed legislation.

The approved House revenue and appropriation legislation is forwarded to the Senate, where the Senate Finance and Appropriations Committees consider additional statements and justifications from the Federal agencies. Each of these two Senate Committees recommend the action to be taken by the Senate. In case of disagreement between the House and Senate, selected members of both bodies meet in a conference committee to resolve the issues. The conference committee's

APPENDIX IV

report and recommended legislation is returned to both bodies for approval. The legislation then is transmitted to the President for his approval or veto.

These determinations of the Congress lay the basic policy foundation and financial constraints for the execution of budget authority by the executive branch.

BEST DOCUMENT AVAILABLE

BUDGET EXECUTION AND CONTROL BY
THE OFFICE OF MANAGEMENT AND BUDGET

Central control over most of the budget authority made available to the Federal agencies is maintained through a system of apportionment.

Under the law and delegation by the President, the Director of the Office of Management and Budget distributes appropriations and other budget authority to each Federal agency by time periods (usually by quarters) or by activities. Obligations may not be incurred in excess of the amount apportioned. The objective of the apportionment system is to plan the effective and orderly use of available authority and to prevent, where possible, the need for requesting additional or supplemental authority. Any type of executive action which effectively precludes the obligation or expenditure of appropriated funds causes these funds to be impounded.

The control by the Office of Management and Budget over budget authority granted by the Congress provides the basic mechanism for managing the financial transactions of the Federal agencies.

BUDGET AUTHORITY AND RELATED TRANSACTIONS
BY THE FEDERAL AGENCIES

Federal agencies are permitted to enter into obligations only when they have been granted legal authority to do so. Hence the amounts authorized by the Congress are called budget authority. The portion of budget authority requested for the expenditure account is called new obligational authority. The portion of budget authority requested for the loan account is called loan authority.

Budget authority usually takes the form of appropriations which permit obligations to be incurred and payments to be made. Obligations incurred include amounts of orders placed, contracts awarded, services received, and similar transactions. Obligations may be paid in the period in which incurred or in some future period. Some budget authority is in the form of contract authority to be incurred prior to an appropriation. Obligations incurred under contract authority are paid from either subsequent appropriations or realized revenue.

Another type of budget authority is the authority to spend debt receipts by incurring obligations and making payments from moneys borrowed (bonds and notes) by the Federal Government. When budget authority is made available for a specific period of time, any part not used for obligations during that period expires and cannot be used. These unused balances, however, may be made available by congressional reauthorization and reappropriation.

Reprogramming is the utilization of appropriated funds by Federal agencies for purposes other than the intended purposes when appropriated. In some instances Federal agencies have been permitted by the Congress to exercise this option up to a certain percentage of a program's appropriation.

All budget authority is liquidated by payments called outlays. In general, outlays are composed of payments of obligations incurred in the loan account (called net lending) and payments of obligations incurred in the expenditure account (called expenditures).

The primary source for outlays are the moneys collected by the Federal Government pursuant to the tax authority granted by the Congress.

REVENUE COLLECTION

Revenues represent amounts collected and deposited in Federal agency receipt accounts and are classified as (1) receipts from the public or (2) intrabudgetary transactions. Receipts from the public may be classified as governmental receipts or proprietary receipts. Governmental receipts include collections derived from corporate income taxes, individual income taxes, social insurance taxes, and contributions. Proprietary receipts are derived from Federal Government activities which are operated as business-type enterprises. Intrabudgetary transactions are deposits in receipt accounts representing payments from other appropriations or funds.

Tax expenditures or tax allowances are the amount of revenue which would have been received in the Treasury in the absence of certain exceptions. These exceptions include

provisions of subtitle A of the Internal Revenue Code of 1954 and other laws of the United States that exempt income from taxation, allow tax credits and deductions, defer taxes, or grant preferential tax rates.

BEST DOCUMENT AVAILABLE

APPENDIX V

LIST OF CONGRESSIONAL OFFICE

INTERVIEWS AND CORRESPONDENCE

(Note: This appendix is referenced on page 4.)

The following listing identifies the congressional offices participating in our survey, the number of persons interviewed from each office, and office correspondence received as of February 8, 1972.

<u>Congressional office</u>	Number of persons inter- viewed	Corre- spondence received
Senate standing committees:		
Committee on Aeronautical and Space Sciences	3	
Committee on Agriculture and Forestry	5	
Committee on Appropriations	8	
Committee on Armed Services	1	
Committee on Banking, Housing and Urban Affairs	6	X
Committee on Commerce	2	X
Committee on the District of Columbia	2	X
Committee on Finance	8	
Committee on Foreign Relations	2	
Committee on Government Operations	2	
Committee on Interior and Insular Affairs	4	
Committee on the Judiciary	2	
Committee on Labor and Public Welfare		X
Committee on Post Office and Civil Service	1	
Committee on Public Works	10	
Committee on Rules and Administration	2	
Committee on Veterans' Affairs	<u>2</u>	
Total	<u>60</u>	

<u>Congressional office</u>	<u>Number of persons inter- viewed</u>	<u>Corre- spondence received</u>
House standing committees:		
Committee on Agriculture	3	
Committee on Appropriations	3	X
Committee on Armed Services	2	
Committee on Banking and Currency	5	
Committee on the District of Colum- bia	2	
Committee on Education and Labor	3	
Committee on Foreign Affairs	1	
Committee on Government Operations	8	
Committee on House Administration	3	X
Committee on Interior and Insular Affairs	1	
Committee on Internal Security	1	
Committee on Interstate and Foreign Commerce	3	
Committee on the Judiciary	1	
Committee on Merchant Marine and Fisheries	6	
Committee on Post Office and Civil Service	5	
Committee on Public Works	2	
Committee on Rules	5	X
Committee on Science and Astronautics	9	
Committee on Veterans' Affairs	1	
Committee on Ways and Means	<u>4</u>	
Total	<u>68</u>	
Joint committees:		
Joint Committee on Atomic Energy	1	
Joint Committee on Congressional Operations	1	X
Joint Committee on Defense Produc- tion	3	
Joint Committee on Internal Revenue Taxation	6	
Joint Committee on Printing	2	
Joint Economic Committee	<u>5</u>	
Total	<u>18</u>	
Total committees	<u>146</u>	

BEST DOCUMENT AVAILABLE

APPENDIX V

<u>Congressional office</u>	<u>Number of persons inter- viewed</u>	<u>Corre- spondence received</u>
Senate members:		
Aiken, George D. (Vermont)	1	X
Allott, Gordon (Colorado)	2	
Baker, Howard H., Jr. (Tennessee)	1	
Beall, J. Glenn, Jr. (Maryland)	2	
Bellmon, Henry L. (Oklahoma)	2	
Bentsen, Lloyd M. (Texas)	2	
Chiles, Lawton Mainor, Jr. (Florida)	1	
Gravel, Mike (Alaska)	1	
Griffin, Robert P. (Michigan)	6	
Mansfield, Mike (Montana)		X
Mondale, Walter F. (Minnesota)	1	
Montoya, Joseph M. (New Mexico)	1	
Roth, William V., Jr. (Delaware)	1	X
Scott, Hugh (Pennsylvania)	1	X
Stevenson, Adlai E. III (Illinois)	3	
Symington, Stuart (Missouri)	4	
Young, Milton R. (North Dakota)	—	X
Total	<u>29</u>	

BEST DOCUMENT AVAILABLE

<u>Congressional office</u>	<u>Number of persons inter- viewed</u>	<u>Corre- spondence received</u>
House members:		
Abbitt, Watkins M. (Virginia)	1	
Abernethy, Thomas G. (Mississippi)	1	
Alexander, Bill (Arkansas)	1	
Andrews, Mark (North Dakota)	1	X
Baring, Walter S. (Nevada)		X
Biaggi, Mario (New York)		X
Bolling, Richard (Missouri)	1	
Brown, Garry (Michigan)	1	
Burke, J. Herbert (Florida)	2	
Burlison, Bill D. (Missouri)	1	
Casey, Bob (Texas)	1	
Cleveland, James C. (New Hampshire)		X
Daniel, W.C. (Virginia)		X
Davis, John W. (Georgia)		X
Devine, Samuel L. (Ohio)	1	
Dickinson, William L. (Alabama)	1	
Dorn, Wm. Jennings Bryan (South Carolina)		X
Dow, John G. (New York)	1	
Edwards, Jack (Alabama)	1	
Eshleman, Edwin D. (Pennsylvania)	1	
Evans, Frank E. (Colorado)	2	
Findley, Paul (Illinois)		X
Flynt, John J., Jr. (Georgia)		X
Fraser, Donald M. (Minnesota)	1	
Grasso, Ella T. (Connecticut)		X
Gude, Gilbert (Maryland)	2	X
Hall, Durward G. (Missouri)	1	
Hansen, Julia Butler (Washington)		X
Hansen, Orval (Idaho)		X
Harrington, Michael J. (Massachusetts)	1	
Hogan, Lawrence J. (Maryland)	1	
Horton, Frank (New York)	1	X
Hungate, William L. (Missouri)	1	
Leggett, Robert L. (California)	1	
Link, Arthur A. (North Dakota)		X
McCloskey, Paul N., Jr. (California)	1	

APPENDIX V

<u>Congressional office</u>	Number of persons inter- viewed	Corre- spondence received
House members (continued):		
McEwen, Robert C. (New York)	2	
Mathias, Robert B. (Bob) (California)	2	
Matsunaga, Spark M. (Hawaii)	1	
Mazzoli, Romano L. (Kentucky)		X
Michel, Robert H. (Illinois)	3	
Mikva, Abner J. (Illinois)	1	
Mollohan, Robert H. (West Virginia)	1	
Mosher, Charles A. (Ohio)	2	
Murphy, John M. (New York)	3	X
Nelsen, Ancher (Minnesota)	2	
Pirnie, Alexander (New York)	1	
Price, Melvin (Illinois)	1	
Purcell, Graham (Texas)		X
Quie, Albert H. (Minnesota)	1	
Randall, Wm. J. (Missouri)		X
Reuss, Henry S. (Wisconsin)	1	
Robinson, J. Kenneth (Virginia)	1	X
Rodino, Peter W., Jr. (New Jersey)	2	
Roncalio, Teno (Wyoming)	2	X
Roush, J. Edward (Indiana)	3	
Scherle, William J. (Iowa)		X
Schneebeli, Herman T. (Pennsylvania)	3	
Schwengel, Fred (Iowa)	2	
Skubitz, Joe (Kansas)	1	
Slack, John (West Virginia)	1	
Smith, H. Allen (California)		X
Smith, Neal (Iowa)	1	
Steiger, Sam (Arizona)		X
Steiger, William A. (Wisconsin)		X
Stratton, Samuel S. (New York)	2	
Talcott, Burt L. (California)	2	
Thomson, Vernon W. (Wisconsin)	1	X
Thone, Charles (Nebraska)	1	X
Udall, Morris K. (Arizona)	2	
Waggoner, Joe D., Jr. (Louisiana)	1	
Williams, Lawrence G. (Pennsylvania)		X

<u>Congressional office</u>	<u>Number of persons inter- viewed</u>	<u>Corre- spondence received</u>
House members (continued):		
Wyatt, Wendall (Oregon)	1	X
Wydler, John W. (New York)		X
Zwach, John M. (Minnesota)		X
	—	
Total	<u>74</u>	
Total members offices	<u>103</u>	
Total congressional offices	<u>249</u>	

BEST DOCUMENT AVAILABLE

Copies of this report are available from the
U. S. General Accounting Office, Room 6417,
441 G Street, N.W., Washington, D.C., 20548.

Copies are provided without charge to Mem-
bers of Congress, congressional committee
staff members, Government officials, members
of the press, college libraries, faculty mem-
bers and students. The price to the general
public is \$1.00 a copy. Orders should be ac-
companied by cash or check.