

DOCUMENT RESUME

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A survey was conducted of the nonappropriated fund activities operated by executive agencies to sell merchandise or services to Government personnel. Data supplied by departments and agencies on the nature and size of such activities and where they are operated are listed. A brief description of each nonappropriated fund activity is presented together with data on its current assets on June 30, 1975, and its gross revenue during fiscal year 1975. A summary list also provides data on the totals for each department or agency and is keyed to detailed lists of nonappropriated fund activities.

Findings/Conclusions: Executive departments and agencies reported nonappropriated fund and related activities with over \$1.6 billion in current assets and over \$8.2 billion in gross revenues. The Department of Defense has, by far, the largest number of activities, accounting for 98% of the assets and revenue reported. Some reporting offices took the position that certain of their programs were not Government nonappropriated fund activities but were private associations not officially a part of the Federal Government. Since there is no official definition or commonly understood opinion of what is or is not a nonappropriated fund activity, it is difficult to gather reliable information about nonappropriated fund activities in the executive agencies. No attempt has been made to establish any criterion which would strictly classify the activities as nonappropriated fund activities or otherwise. (Author/SC)

01968



***STUDY BY THE STAFF OF THE
UNITED STATES
GENERAL ACCOUNTING OFFICE***

**Magnitude Of Nonappropriated
Fund And Related Activities
In The Executive Branch**

Executive departments and agencies reported nonappropriated fund and related activities with over \$1.6 billion in current assets and over \$8.2 billion in gross revenues.

This study includes a list of nonappropriated fund and other employee benefit activities carried on by departments and agencies of the executive branch. The list shows the nature and size of such activities and where they are operated.

The Department of Defense has by far the largest number of activities. It accounts for 98 percent of assets and revenue reported.

PREFACE

Title III of the General Accounting Office Act of 1974 (Public Law 93-604) gave GAO audit authority over nonappropriated fund activities operated by executive agencies to sell merchandise or services to Government personnel. (App. I contains the text of title III.) The attached listing shows the nature and size of such activities and where they are operated. The departments and agencies furnished the data, and GAO has not verified it.

This study supersedes our staff study, "Magnitude of Nonappropriated Fund Activities In the Executive Branch," (FPCD-76-58) July 5, 1976. It includes minor changes and also data previously not available on the Department of Defense.

Included is a brief description of each nonappropriated fund activity, its current assets on June 30, 1975, and its gross revenue during fiscal year 1975. In some cases data was not available in that form or for those dates, and exceptions are footnoted. A summary list, beginning on page iii, shows totals for each department or agency and is keyed to detailed lists of the activities on pages 1 through 73.

Some reporting offices took the position that certain of their programs were not Government nonappropriated fund activities but were private associations not officially a part of the Federal Government. Varying interpretations are understandable since there is no official definition or commonly understood opinion of what is or is not a nonappropriated fund activity.

In fact, a study ^{1/} prepared for the Office of Management and Budget concluded that the lack of a Government-wide definition of nonappropriated fund activities causes confusion and prevents the identification and gathering of reliable information about nonappropriated fund operations in the executive agencies. To remedy this the study recommended that OMB issue definitions of "nonappropriated funds," "nonappropriated fund instrumentality," and "private organization." For this list we have not attempted to establish any criterion which would strictly classify the activities as nonappropriated fund activities or otherwise. Rather, it is a compilation of nonappropriated fund and related activities authorized by departments and agencies of the executive branch to provide a morale, welfare, or recreational benefit for their employees.

^{1/}Study of Procurement Payable for Nonappropriated Funds, August 1975.

We excluded certain funds for expediency or because they did not fall within the act. These were:

- Nonappropriated funds for other purposes, such as trust funds and revenue-producing activities that the Smithsonian Institution and National Science Foundation use to further certain of their programs.
- Federal credit unions, which are operated and regulated under the Federal Credit Union Act.
- Coffee and "sunshine" funds, which are usually small and informal.
- Funds of agencies with less than 100 employees.
- Nonappropriated funds of the Federal Reserve System and Central Intelligence Agency.

H. L. Krieger

H. L. Krieger
Director, Federal
Personnel and
Compensation Division

SUMMARY LIST

<u>Organization</u>	<u>Assets</u>	<u>Revenue</u>	<u>Page</u>
ACTION	\$ -	-	1
AMERICAN BATTLE MONUMENTS COMMISSION	-	-	1
CIVIL AERONAUTICS BOARD	-	-	1
COMMUNITY SERVICES ADMINISTRATION	9,308	8,123	1
CONSUMER PRODUCT SAFETY COMMISSION	-	-	1
CORPS OF ENGINEERS	-	-	1
DEPARTMENT OF AGRICULTURE	84,104	179,626	2
DEPARTMENT OF COMMERCE	1,514,591	3,739,728	10
DEPARTMENT OF DEFENSE	679,196	1,732,594	12
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE	1,592,352,094	8,067,093,406	15
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	664,557	1,314,066	29
DEPARTMENT OF THE INTERIOR	27,311	73,278	34
DEPARTMENT OF JUSTICE	566,747	617,866	35
DEPARTMENT OF LABOR	336,308	945,307	37
DEPARTMENT OF STATE	9,963	190	38
DEPARTMENT OF TRANSPORTATION	13,059,141	33,010,954	39
DEPARTMENT OF THE TREASURY	14,682,081	73,448,004	41
DISTRICT OF COLUMBIA GOVERNMENT	152,528	114,199	48
ENERGY RESEARCH AND DEVELOPMENT ADMINISTRATION	-	-	51
ENVIRONMENTAL PROTECTION AGENCY	-	-	51
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	-	-	51
EXPORT-IMPORT BANK OF THE UNITED STATES	-	-	51
FARM CREDIT ADMINISTRATION	2,846	30,195	51
FEDERAL COMMUNICATIONS COMMISSION	168	3,360	52
FEDERAL DEPOSIT INSURANCE CORPORATION	-	-	52
FEDERAL ENERGY ADMINISTRATION	1,065	5,475	52
FEDERAL HOME LOAN BANK BOARD	-	-	52

SUMMARY LIST

<u>Organization</u>	<u>Assets</u>	<u>Revenue</u>	<u>Page</u>
FEDERAL MARITIME COMMISSION	620	-	53
FEDERAL MEDIATION AND CONCILIATION SERVICE	-	-	53
FEDERAL POWER COMMISSION	4,470	66,421	53
FEDERAL TRADE COMMISSION	256	-	54
GENERAL SERVICES ADMINISTRATION	91,145	126,624	55
INTERSTATE COMMERCE COMMISSION	2,894	5,301	57
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	2,425,827	5,255,314	58
NATIONAL CREDIT UNION ADMINISTRATION	-	-	61
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	-	-	61
NATIONAL LABOR RELATIONS BOARD	7,045	24,629	61
NATIONAL MEDIATION BOARD	-	-	61
NATIONAL SCIENCE FOUNDATION	2,948	55,926	61
NATIONAL TRANSPORTATION SAFETY BOARD	-	-	61
NUCLEAR REGULATORY COMMISSION	3,792	631	62
OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION	-	-	63
OFFICE OF MANAGEMENT AND BUDGET	654	6,966	63
OVERSEAS PRIVATE INVESTMENT CORPORATION	-	-	63
PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT	-	35,439,000	64
RAILROAD RETIREMENT BOARD	518	2,106	65
RENEGOTIATION BOARD	-	-	65
SECURITIES AND EXCHANGE COMMISSION	16,163	27,094	65
SELECTIVE SERVICE SYSTEM	267	2,635	65
SMALL BUSINESS ADMINISTRATION	-	-	65
SMITHSONIAN INSTITUTION	-	-	65
TENNESSEE VALLEY AUTHORITY	-	-	65
U.S. ARMS CONTROL AND DISARMAMENT AGENCY	-	-	66

SUMMARY LIST

<u>Organization</u>	<u>Assets</u>	<u>Revenue</u>	<u>Page</u>
U.S. CIVIL SERVICE COMMISSION	28,380	44,367	66
U.S. COMMISSION ON CIVIL RIGHTS	-	-	66
U.S. INFORMATION AGENCY	-	-	66
U.S. INTERNATIONAL TRADE COMMISSION	-	-	66
U.S. POSTAL SERVICE	3,221,222	10,386,233	67
VETERANS ADMINISTRATION	<u>210,947</u>	<u>1,019,220</u>	68
Total	<u>\$1,630,159,066</u>	<u>\$8,254,778,838</u>	

APPENDIX I

NON-APPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>ACTION</u>	None	-	-
<u>AMERICAN BATTLE MONUMENTS COMMISSION</u>	None	-	-
<u>CIVIL AERONAUTICS BOARD CAB Club</u>	To promote welfare and morale of CAB employees	a/\$9,309	b/\$8,123
<u>COMMUNITY SERVICES ADMINISTRATION</u>	None	-	-
<u>CONSUMER PRODUCT SAFETY COMMISSION</u>	None	-	-

a/As of 12/31/74.

b/Calendar year 1974.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u> <u>(CIVIL FUNCTIONS)</u>			
Kansas City District: Kansas City District Employment- ees Cooperative Club	Promote friendship and interest in duties and make members efficient employees	a/\$ 2,475	b/\$ 9,935
Omaha District: Fort Peck Post) Restaurant) and Civilian) Welfare Fund) Big Bend Civil-) ian Welfare) Fund) Oahe Civilian) Welfare Fund) Lake Francis) Case Area) Welfare Fund) Lake Sakakawea) Area Post) Restaurant) and Civilian) Welfare Fund) Lewis and Clark) Lake Area) Civilian Wel-) fare Fund)	Provide approved recreational and welfare activities for all civilian employees	12,390	3,815
		406	3,320
		659	3,461
		738	582
		35,100	13,416
		996	4,569

a/As of 12/31/74.

b/Current year 1974.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u>			
<u>(CIVIL FUNCTIONS)</u>			
(continued)			
Baltimore District:			
Baltimore District Welfare Fund	Post Civilian Welfare Fund	\$1,533	\$18,402
Washington Aqueduct Civilian Activities Fund	Post Civilian Welfare Fund	497	16,320
Coastal Engineering Research Center Employees' Activities Association	Post Civilian Welfare Fund	-	a/188
Norfolk District:			
Fort Norfolk Employees' Welfare Fund	Maintain morale and efficiency of employees and finance welfare activities	26	1,078
Great Bridge Employee Welfare Fund	Provide recreational activities and other miscellaneous events	385	687

a/7/74 thru 3/75 (fund dissolved 3/75).

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature of purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u>			
<u>(CIVIL FUNCTIONS)</u>			
(continued)			
Philadelphia District:			
Philadelphia District Welfare and Recreation Association	Maintain efficiency and morale of members	\$ 716	\$ 7,201
Rock Island District:			
Civilian Welfare Association	Provide recreational and welfare activities	4,065	10,870
Portland District:			
Portland District Welfare Fund	Conduct program of approved activities	1,032	7,426
The Dalles-John Day Dam Employees' Welfare Fund	Provide essential welfare and recreational activities	1,056	1,992
Bonneville Recreation Association	Provide approved welfare and recreational activities	2,108	4,202

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u>			
<u>(CIVIL FUNCTIONS)</u>			
(continued)			
Seattle District:)			
Hiram M.)	Provide welfare and)	\$ 63	\$ 200
Chittenden)	recreational activ-)		
Locks Welfare)	ities)		
Fund)		131	193
Chief Joseph)			
Dam Project)		40	876
Fund)			
Albeni Falls)			
Dam Project)			
Welfare Fund)		220	2,828
Libby Dam Resi-)			
dency Welfare)			
Fund)		4,770	854
Seattle District))			
Welfare Fund)			
Walla Walla Distirct:			
McNary, Ice)	Provide welfare and)	2,640	10,513
Harbor and)	recreational)		
Lower Monu-)	activities)		
mental Dams)			
Welfare Fund)		494	2,651
Engineer Recre-)			
ation Club)			
Walla Walla)		1,047	3,159
District Wel-)			
fare Fund)			

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature of purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u>			
<u>(CIVIL FUNCTIONS)</u>			
(continued)			
Sacramento District: Employee Recreation Association	Support recreational and social activ- ties for employees	\$ 214	\$ 2,293
San Francisco District: Employees' Activities Council	Social and recre- ational activities	532	7,349
Southwestern Division, Dallas: SWD Civilian Welfare Fund	Provide recreational and welfare activities	675	269
Albuquerque District: Engineer Recreation Association Fund	Entertainment and recreation of employees	499	2,374
Engineer Music System	Provide music to district personnel	2,608	2

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u> <u>(CIVIL FUNCTIONS)</u> (continued)			
Fort Worth District: Fort Worth Engineer District Recreation Association	Provide special entertainment and recreation activities	\$3,154	\$10,889
Galveston District: Corps of Engineers Employees Association	Plan and develop social entertainment/recreational activities	349	4,685
Little Rock District: Civilian Recreation Association, LRD Civilian Recreation Association: Mountain Home Resident Office Pine Bluff Resident Office	Social and athletic activities	110	2,718
		303	1,694
		107	215

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
CORPS OF ENGINEERS			
<u>(CIVIL FUNCTIONS)</u>			
(continued)			
Little Rock District:			
(continued)			
Civilian Recreation Association:	Social and athletic activities	\$ 34	\$ 563
Daranelle Resident Office			
Greers Ferry Resident Office		207	1,451
Table Rock Resident Office		426	243
Tulsa District:			
Civilian Recreation Association, TD	Social and athletic activities	395	3,913
Civilian Recreation Association:			
Denison (Texas) Resident Office		-	1,916
Eufaula (Okla.) Resident Office		20	2,641

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>CORPS OF ENGINEERS</u>			
<u>(CIVIL FUNCTIONS)</u>			
(continued)			
Tulsa District:			
(continued)			
Fort Gibson)	Social and athletic	\$ 100	\$ 2,465
(Okla.) Resi-)	activities		
dent Office)			
Keystone (Okla.))		250	1,875
Resident Office)			
)			
Millwood (Ark.))		372	1 928
Resident Office)			
Kaw Reservoir Of-)		-	639
fice)			
John Redmon)		-	765
Reservoir Resi-)			
dent Office)			
Total		<u>\$84,104</u>	<u>\$179,626</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF AGRICULTURE:</u>			
USDA Welfare and Recreation Association	Operates various facilities and sponsors recreational programs and other activities Photo sales Prescriptions Miscellaneous sales--beef, fruit, and ticket sales Barber shop Ag Reporter-- newspaper Parking lot	a/ \$95,544	\$ 36,465 9,196 65,819
Organization of Professional Employees, USDA (PEDA)	Promotes the welfare of its members, with emphasis on the improvement of professional performance and conditions of employment, including service as a representative of professional employees with	b/ 4,050	4,037 10,393 240,454

a/ includes \$60,000 of credit union notes.

b/ As of 12/31/74.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
DEPARTMENT OF AGRI- <u>CULTURE</u> (continued)			
Organization of Professional Employees, USDA (PEDA) (continued)	respect to the hand- ling of matters which affect professionals before the Congress of the United States and other administra- tive agencies. Source of funds: Dues Interest income		\$ 67,349 1,266
USDA Graduate School	Provides educational courses for quali- fied Federal Gov- ernment employees and other qualified persons Tuition and fees Interest and dividends Bookstore Publications Revolving Fund Miscellaneous	a/\$1,414,997	a/3,062,338 a/28,943 a/178,150 a/31,696 a/3,622
Total		<u>\$1,514,591</u>	<u>\$3,739,728</u>

a/As of 7/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF COMMERCE</u>			
<u>Office of the Secretary:</u>			
Commerce Employees Recreation Association	Sponsor recreational activities	\$ 7,416	\$18,945
Bureau of the Census	Sponsor recreational and welfare activities	19,302	3,351
National Bureau of Standards:	Sponsor recreational activities		
Standards Employees Benefit Association:			
General Fund)		4,700	20,000
Trust Fund)		24,600	1,500
Boulder Laboratories Employees' Association, Inc.	Sponsor recreational activities	816	1,163
Senior Lunch Club	Executive dining room	14,400	3,900
National Oceanic and Atmospheric Administration:	Sponsor welfare activities	10,385	-
Field Welfare Association of the Coast and Geodetic Survey (was to be dissolved in October 1975)			

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF COMMERCE</u>			
(continued)			
National Oceanic and Atmospheric Administration	Sponsor recreational activities	\$ 4,299	\$ 11,860
NOAA Employees Association	Advance professional standing of the Corps	800	a/900
Association of Commissioned Officers of NOAA			
Patent Office:			
Patent Office Welfare and Recreation Association	Sponsor recreational and welfare activities	1,138	1,075
Maritime Administration:			
Maritime Recreation Association	Sponsor recreational activities	550	1,800
U.S. Merchant Marine Academy Ship Service Store	Sales of uniforms, books, tobacco, etc., to cadets	458,100	1,278,700
USMMA Junior Officers' Mess	Merchandise sales for welfare and morale	14,400	126,200
USMMA Cadet Welfare Fund	Welfare of cadets	69,800	44,100
USMMA Athletic Association	Promote athletic program	31,400	143,600
USMMA Officers' Club	Welfare and morale	8,300	48,300
USMMA Petty Officers' Club	Welfare and morale	5,300	18,400

a/Estimated

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF COMMERCE</u>			
(continued)			
Maritime Administration (continued)			
USMMA Cultural Events Fund	Concerts and lectures	1,200	7,100
USMMA Protestant Chapel Fund	Promote religious activities	700	400
USMMA Jewish Chapel Fund	Promote religious activities	800	200
USMMA Catholic Chapel Fund	Promote religious activities	<u>700</u>	<u>1,100</u>
Total		<u>\$579,106</u>	<u>\$1,732,594</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u> <u>Army:</u>			
Exchange system	Provides a convenient and reliable source from which authorized patrons may obtain articles and services required for their well-being and contentment	a/\$529,923,529	a/\$2,461,310,685
Other resale and revenue-sharing	Resale operations other than exchanges, for the support of morale, welfare, and recreational programs--e.g., package liquor stores.	47,228,520	186,119,843
Military general welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare, and recreational programs for military personnel	26,346,256	63,344,060
Civilian employee general welfare	To provide morale, welfare, and recreational pro-	a/2,816,522	a/2,301,968

a/Figures include Air Force assets and revenues which are accounted for under joint operations; Army and Air Force Exchange, and Civilian Welfare Fund.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
<u>(continued)</u>			
Army (continued):			
and recreation	grams for divilian		
nonappropriated	personnel		
fund instrument-			
ality			
Open messes	Provide dining and social	\$ 53,338,940	\$173,713,318
	activities, services,		
	and facilities to		
	membership groups		
	To provide other	9,699,228	26,296,165
	morale, welfare,		
	and recreational		
	activities to		
	special interest		
	groups		
Common support	Consolidated adminis-	146,041,511	31,330,101
service nonappro-	trative services		
riated fund in-			
strumentality			
Supplemental mis-	To provide specific	18,924,913	51,683,378
sion services	morale activities as		
	adjuncts to mission		
	support programs-		
	e.g., child care cen-		
	ter, Army community		
	service, etc.		

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
(continued)			
Army			
(continued):			
Commissary system	To provide subsistence and household supplies for sale to authorized individuals	a/\$ <u>33,800,000</u>	<u>\$1,062,800,000</u>
Total for Army			
		<u>\$868,119,319</u>	<u>\$4,058,899,518</u>
Air Force		(a)	(a)
Exchange system	Provides a convenient and reliable source from which authorized patrons may obtain articles and services required for their well-being and contentment		
Other resale and revenue-sharing	Resale operations other than exchanges, for the support of	3,325,969	11,638,632

a/Funds generated by a surcharge on commissary sales, and used to pay certain required operating expenses.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
(continued)			
Air Force			
(continued):			
Military general welfare and recreation nonappropriated fund instrumentality	morale, welfare, and recreational programs to provide morale, welfare, and recreational programs for military personnel	\$ 67,247,655	\$ 83,605,361
Civilian employee welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare, and recreational programs for civilian personnel	(a)	(a)
Open messes	Provide dining and social programs, services, and facilities to membership groups	104,557,641	250,787,737

a/Figures included with the Army, custodian of Army and Air Force joint operation.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
<u>(continued)</u>			
Air Force			
(continued):			
Other mem-	To provide	\$ 11,091,892	\$ 30,891,561
bership	other morale,		
associa-	welfare, and		
tion non-	recreational		
appropri-	activities to		
ated fund	special in-		
instrumen-	terest groups		
tality			
Common sup-	Consolidated ad-	33,948,992	18,835,521
port serv-	ministrative		
ices non-	services		
appropri-			
ated fund			
ins'trumen-			
tality			
Supplemental	To provide	23,905,840	40,659,322
mission	specific morale		
services	activities as ad-		
	juncts to mission		
	support programs--		
	e.g., child care		
	center, Army commun-		
	ity service, etc.		

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u> (continued)			
Air Force			
(continued)			
Commissary system	To provide subsistence and household supplies for sale to authorized individuals	a/\$ <u>37,100,000</u>	<u>\$1,317,000,000</u>
	Total for Air Force	<u>\$281,177,989</u>	<u>\$1,753,418,134</u>
Navy:			
Exchange system	Provides a convenient and reliable source from which authorized patrons may obtain articles and services required for their well-being and contentment	\$186,084,000	\$1,060,119,000
Other resale and	Resale operations other than exchanges,	15,039,996	87,576,516

a/Funds generated by a surcharge on commissary sales, and used to pay certain required operating expenses.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u> (continued)			
Navy			
(continued):			
revenue sharing	for the support of morale, welfare, and recreational programs		
Military general welfare and recreation non-appropriated fund instrumentality	To provide morale, welfare, and recreational programs for military personnel	\$ 63,575,587	\$ 59,994,109
Civilian employee general welfare and recreation non-appropriated fund instrumentality	To provide morale, welfare, and recreational programs for civilian personnel	1,594,841	2,138,296
Open messes	Provide dining and social programs, services, and facilities to membership groups	39,469,174	112,760,433

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
<u>(continued)</u>			
Navy			
(continued):			
Other membership association nonappropriated fund instrumentality	To provide other morale, welfare, and recreational activities to special interest groups	\$ 730,546	\$ 2,760,989
Common support service appropriated instrumentality	Consolidated administrative services	31,630,898	14,159,010
Supplemental mission services	To provide specific morale activities as adjuncts to mission support programs--e.g., child care center, Army community service, etc.	940,119	6,605,603

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
(continued)			
Navy			
(continued):			
Commissary system	To provide subsistence and household supplies for sale to authorized individuals	a/ \$ <u>10,300,000</u>	\$ <u>520,300,000</u>
	Total for Navy	<u>\$349,365,161</u>	<u>\$1,866,413,956</u>
Marine Corps:			
Exchange system	Provides a convenient and reliable source from which authorized patrons may obtain articles and services required for their well-being and contentment	\$ 57,582,000	\$ 232,189,000
Other resale and revenue-sharing	Resale operations other than exchanges, for the support of morale, welfare, and recreational programs	1,730,476	9,757,539

a/Funds generated by a surcharge on commissary sales, and used to pay certain required operating expenses.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u> (continued)			
Marine Corps:			
Exchange system	Provides a convenient and reliable source from which authorized patrons may obtain articles and services required for their well-being and contentment	\$ 57,582,000	\$ 232,189,000
Other resale and revenue-sharing	Resale operations other than exchanges, for the support of morale, welfare, and recreational programs	1,730,476	9,757,539
Military general welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare, and recreational programs for military personnel	17,407,175	14,135,638

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u> (continued)			
Marine Corps (continued):			
Military general welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare, and recreational programs for military personnel	\$ 17,407,175	\$ 14,135,638
Civilian employee general welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare, and recreational programs for civilian personnel	34,650	61,552
Open messes	Provide dining and social programs, services, and facilities to membership groups	11,809,838	34,397,909
Other membership association nonappropriated fund instrumentality	To provide other morale, welfare, and recreational activities to special interest groups	275,631	1,431,482

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
<u>(continued)</u>			
Marine Corps			
(continued):			
Common support service non-appropriated fund instrumentality	Consolidated administrative services	2,682,960	8,090,118
Supplemental mission services	To provide specific morale activities as adjuncts to mission support programs-- e.g., child care center, Army community service, etc.	(a)	(a)
Commissary system	To provide subsistence and household supplies for sale to authorized individuals	<u>b/2,100,000</u>	<u>88,000,000</u>
Total for Marine Corps		<u>\$93,622,730</u>	<u>\$388,063,238</u>

a/None reported
b/Funds generated by a surcharge on commissary sales, and used to pay certain required operating expenses.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
<u>(continued)</u>			
Defense Logistic Agency:			
Military general welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare and recreational programs for military personnel	\$ 7,598	\$ 40,404
Supplemental mission services	To provide specific morale activities as adjuncts to mission support programs--e.g., child care center, Army community service, etc.	<u>455</u>	<u>1,570</u>
Total for Defense Logistic Agency		<u>8,053</u>	<u>41,974</u>
Defense Civil Preparedness Agency:			
Civilian employee general welfare and recreation nonappropriated fund instrumentality	To provide morale, welfare, and recreational programs for civilian personnel	<u>346</u>	<u>1,929</u>
Total for Civil Preparedness Agency		<u>346</u>	<u>1,929</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF DEFENSE</u>			
<u>(continued)</u>			
National Security Agency:			
Civilian employee general welfare and recreation non-appropriated fund instrumentality	To provide morale, welfare, and recreational programs for civilian personnel	\$ 8,993	\$ 41,162
Open messes	To provide dining and social programs, services, and facilities to membership groups	<u>49,503</u>	<u>213,495</u>
Total for National Security Agency		\$ <u>58,496</u>	\$ <u>254,657</u>
Total for Department of Defense		<u>a/,b/\$1,592,352,094</u>	<u>a/,c/\$8,067,093,406</u>

a/As of the study date, some small Defense offices have not reported. However, these exclusions are not expected to materially change the total figures.

b/Fiscal year ended 6/30/76.

c/AS of 6/30/76.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
DEPARTMENT OF HEALTH, <u>EDUCATION, AND WELFARE</u> Public Health Service: Parklawn Recreation and Welfare Association, Inc.	Operates retail stores, sponsors recreational and interest group activities. Offers life insurance and other welfare services.	\$ 19,409	\$84,000
Center for Disease Control Share, Inc.	Promotes general welfare of employees Sponsors recreational and informational activities Offers group insurance programs Revenue received from such things as membership fees, rental from cafeteria, sale of tickets to amusements, photo services, picture frames and printing, etc.	11,480	49,320

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE</u>			
(continued)			
Public Health Service (continued):			
National Institutes of Health, Recreation, and Welfare, Association, Inc.	Operates retail stores Sponsors recreational and interest group activities Offers emergency loans, insurance, and other employee welfare services Contributes to the NIH Clinical Center's Patient Welfare Fund and the NIH Child Day Care Center	\$167,349	\$622,948
Native Health Service Employee Association Hospital Officers Clubs: Baltimore Carville Galveston New Orleans San Francisco Seattle Staten Island	Sponsors recreational activities Operates retail store and sponsors recreational activities	3,113	7,125
		2,118	57,334
		4,223	77,572
		857	909
		432	797
		327	9,640
		-	175
		438	9,000

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE</u> (continued)			
Office of Education: OE Recreation Association	Promotes and encourages recreation activities involving all OE employees	\$ 380	\$ -
Social Security Administration: SSA Employees Activities Association-- Headquarters	Operates retail store and post office. Sponsors recreational and informational activities. Offers group insurance and Christmas Club programs.	a/408,452	a/158,440
SSA EAA--Wilkes-Barre, Pa.	Operates retail store Sponsors recreational activities	b/665	b/8,119

a/Fiscal year ended 9/30/74.

b/Fiscal year ended 12/31/74.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE</u>			
(continued)			
Social Security Administration			
(continued):			
SSA EAA--			
Program Centers:			
Philadelphia	Sponsors recreational activities	a/\$3,700	a/\$32,000
New York	Sponsors recreational activities	b/3,000	b/1,500
Chicago	Not operating	a/2,600	(a)
Kansas City	Sponsors recreational activities	b/6,200	b/32,102
Birmingham	Operates retail store	c/6,765	c/11,746
San Francisco	Sponsors recreational activities	b/2,700	b/4,600

a/Fiscal year ended 6/30/74.

b/Fiscal year ended 12/31/74.

c/Fiscal year ended 9/30/74.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature of purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE</u> (continued)			
Office of the Secretary: HEW Employees Association	Operates retail store Sponsors recreational and informational activities Offers groups insur- ance programs	\$ <u>20,349</u>	\$ <u>146,739</u>
 Total		<u>\$664,557</u>	<u>\$1,314,066</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF HOUSING AND</u> <u>URBAN DEVELOPMENT</u> HUD Employees Recreation Association	To promote (1) cul- tural, recrea- tional, welfare, health, and social activities and serv- ices and (2) provide group-purchasing dis- counts and perform other economic serv- ices on behalf of members	a/\$27,311	a/\$73,278

a/Fiscal year ended 5/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF THE INTERIOR</u>			
<u>Department-wide:</u>			
Emergency Loan Fund	Make interest-free loans to employees for emergencies when no other source of funds is available	a/ \$26,918	a/ \$ 775
Interior Department Recreation Association Bureau of Land Management:	Sponsor recreational activities	b/ 416,936	b/ 395,138
Small funds in 46 field offices with income from various sources, including canteen operations	Social, welfare, and recreation	8,023	35,308
Geological Survey: Denver Geological Survey Employees Association	Social, recreation, and employee welfare	2,144	34,471

a/As of 4/30/75.

b/Fiscal year ended 8/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF THE INTERIOR</u>			
(continued)			
Southeastern Power Administration:			
SEPA Associates	Employees' association	\$ 229	\$ 12
Bureau of Reclamation:			
Funds in 36 field offices and Job Corps installations	Social, recreation, and employee welfare	108,490	146,349
Bureau of Mines:			
Funds in nine field offices	Social, recreation, and employee welfare	<u>4,007</u>	<u>5,813</u>
Total		<u>\$566,747</u>	<u>\$617,866</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF JUSTICE</u>			
<u>Legal Administrative</u>			
Activities:			
Coliege Scholar- ship Fund	Provide scholarships to student children of employees in Washington, D.C.	a/\$ 12,436	a/\$ 5,882
Recreation Association	Sponsor recreational activities	a/8,300	(a)
Federal Bureau of investiga- tion:			
Recreation Association	Carry out recreational and welfare activities for employees at the central office and 60 field locations	b/106,927	b/420,842
Bureau of Prisons:			
Employee clubs	Provide employees with services and social activities in Wash- ington, D.C., and 34 field locations	c/208,645	c/518,583
Total		\$336,308	\$945,307

a/Assets are as of September 30, 1975. Revenue is for the year which began October 1, 1974.

b/Assets are as of December 31, 1974. Revenue is for the calendar year 1974.

c/Assets are as of June 30, 1975. Revenue is for fiscal year 1975.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF LABOR</u> Department of Labor Recreation Association	Sponsor recreational, cultural, athletic, travel, group- purchasing, etc., activities for Department of Labor employees	a/\$9,963	a/\$190

a/A gross profit figure was not available because expenses were offset against revenues under one account heading.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF STATE</u> State/USIA Recreation Association, Inc.	Sponsor recreational activities for State/USIA employ- ees, although other Government agency employees may be members	a/\$444,582	a/\$2,643,545
Department of State Employees' Emer- gency Fund	Assist individual employees to meet emergency financial needs that cannot be met with aid from more appropriate sources Render to the whole body of employees services not avail- able officially or through community resources Supplement unofficially the personnel program of the Department of State as needs arise (This fund is no longer active and was to be liquidated.)	12,901	270

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF STATE</u> (continued)			
U.S. Government employee associations-- operated abroad under authority of section 921(a) of the Foreign Service Act of 1946	76 commissary, mess, and recreational facilities	<u>\$12,601,658</u>	<u>\$30,367,139</u>
Total		<u>\$13,059,141</u>	<u>\$33,010,954</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature of purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF TRANSPORTATION:</u>			
Department-wide: Executive dining room	Provides dining facilities for key DOT staff members and important visitors	\$ 88,102	\$ 14,289
DOT Employee Recreation Association	Sponsors educational, welfare, social and recreational activities	a/7,961	a/6,353
Federal Aviation Administration: Den-Air, Inc., Denver, Colorado radio Civilian, Inc., Los Angeles, California FAA Employees' Association, Kansas City, Missouri CKC Club, ARTCC, Olathe, Kansas)	Employee social, welfare, and recreational group	1,548 a/5,861 2,166 13,643	1,981 a/5,715 5,334 83,275

a/As of 12/31/74.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF TRANSPORTATION (continued):</u>			
Federal Aviation Administration (continued):			
Chicago Center)	Employee social,)	\$10,718	\$192,700
Employees' As)	welfare, and)		
sociation,)	recreational)		
Aurora, Illi-)	group)		
nois)			
FAA Employees' As-)		3,097	3,142
sociation, In-)			
dianapolis, In-)			
diana)			
Federal Aviation)		1,428	15,150
Club, Fort)			
Worth, Texas)			
Great Lakes Head-)		1,248	6,983
quarters Em-)			
ployees' Asso-)			
ciation, Des)			
Plaines, Illi-)			
nois)			
Metro Tower FAA)		463	5,787
Employees' As-)			
sociation, De-)			
troit, Michigan)			
Federal Aviation)		1,594	20,703
Club, Atlanta,)			
Georgia)			

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF TRANSPORTATION (continued):</u>			
Federal Aviation Administration (continued):			
NAFEC Association, Atlantic City, New Jersey	Employee social welfare, and recreational group	\$ 5,563	\$ 10,970
Diamond Head FAA Employee Association, Honolulu, Hawaii		537	11,918
Civilian Club, Anchorage, Alaska; 80% FAA employees, 20% Weather Bureau employees		1,665	5,997
FAA Aero Center Employee Association, Oklahoma City, Oklahoma		92,776	163,671

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF TRANSPORTATION (continued):</u>			
Federal Aviation Club	Provides facilities for education and physical development of FAA employees and encourages participation in social, educational, recreational, and cooperative activities	\$ <u>a/7,422</u>	\$ <u>a/44,394</u>
Employees' Mutual Benefit Plan Honolulu, Hawaii	Assets are distributed to beneficiaries upon a member's death	4,103	4,103
U.S. Coast Guard: Exchange system	Provides a convenient and reliable source from which authorized patrons (active duty, retired, reserve, and dependents) may obtain articles and services required for their well-being and contentment	<u>b/11,138,096</u>	<u>b/52,749,518</u>

a/Fiscal year ended 12/31/74.

b/Fiscal year ended 7/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF TRANSPORTATION (continued):</u>			
U.S. Coast Guard (continued):	Provides lodging, dining, social, and recreational facilities for authorized patrons (active duty, retired, and dependents)	\$ (a)	b/\$12,506,287
Nonappropriated fund mess system (clubs)			
Coast Guard Trust Fund	Provides cultural, educational, intellectual, scientific, social, and recreational activities to Coast Guard personnel. Source of fund is from assessment of exchange and package store sales.	c/955,818	d/384,823

a/Assets included in exchange system amount. Breakout for clubs and package liquor stores not available.

b/Fiscal year ended 7/31/75.

c/AS of 5/31/75.

d/8/1/74 through 5/31/75.

NONAPPROPRIATED FUND ACTIVITIES

Nature or purpose Current assets Gross revenue

Organization

DEPARTMENT OF TRANSPORTATION

(continued):

U.S. Coast Guard

(continued):

Welfare Fund

Makes loans and grants to Coast Guard personnel. Also sponsors an interest-free educational loan program for dependent. unmarried children of personnel. Funds were generated through voluntary contributions.

a/ \$1,620,937

\$ b/ 69,586

District and Unit Morale Funds

c/ 555,806 d/ 1,287,325

Morale funds are non-appropriated funds created by assessments on exchange net sales. to provide support for special services programs to meet the off-duty leisure time needs of Coast Guard personnel and their dependents.

a/ AS of 12/31/74.

b/ Calendar year 1974.

c/ AS of 1/31/75.

d/ 2/1/74 thru 1/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF TRANSPORTATION</u> (continued):			
U.S. Coast Guard (continued):	They also provide a source for small, short-term loans to Coast Guard personnel.	\$ <u>a/161,529</u>	\$ <u>5,848,000</u>
District and Unit Morale Funds (continued):			
Commissary system	Provides a convenient and reliable source from which authorized patrons (active duty, retired, reserve, and dependents) may obtain articles and services required for their well-being and contentment.		
Total		\$ <u>14,682,081</u>	\$ <u>73,448,004</u>

a/Funds generated thru a surcharge on commissary sales and used to pay certain required operating expenses.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF THE TREASURY:</u>			
<u>Department-wide:</u>			
Plaza Cafeteria, Inc.	Provide low-cost meals for employees in Treasury cafeterias	a/\$ 34,082	\$ 6,896
Recreation Association	Sponsor recreational activities for member employees	9,878	4,122
Treasury Historical Association	Assist Secretary of Treasury and National Park Service in historical, scientific, educational, and related interpretative activities in all property administered by the Department of the Treasury	2,141	2,076
Welfare Association	Provide interest-free loans to employees in Washington, D.C. area	a/13,568	784
Federal Law Enforcement Training Center: FLETC Employees Fund	Sponsor various recreation and welfare activities	504	1,316

a/As of 3/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF THE TREASURY</u>			
<u>(continued):</u>			
Bureau of Engraving and Printing: Restaurant Corporation	Provide educational, welfare, and social benefits for Bureau employees	\$ 15,196	\$ 23,589
Internal Revenue Service: 13 organizations operating within the 7 IRS geographical regions	Various types of employee and welfare associations providing social, recreational, and charitable activities for employees; discounts on tickets; emergency loans; etc.	67,434	23,422
Bureau of the Mint: Denver Mint Employees Association	Provide welfare and recreational activities for the benefit of Denver Mint employees	236	5,154

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>DEPARTMENT OF THE TREASURY</u>			
(continued):			
Bureau of the Public Debt:			
Field Office, Parkersburg, W. Va., Recreation and Welfare Association	Sponsor recreational, and welfare activities for employees	\$ 1,659	\$ 6,983
U.S. Secret Service: Benefit Fund	Employee association generating funds through the purchase and sale of various items, food, etc.	<u>7,830</u>	<u>39,857</u>
Total		<u>\$152,528</u>	<u>\$114,199</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u> (a)	<u>Current assets</u> \$ (a)	<u>Gross revenue</u> \$ (a)
<u>DISTRICT OF COLUMBIA</u> <u>GOVERNMENT</u>	None	-	-
<u>ENERGY RESEARCH AND</u> <u>DEVELOPMENT ADMINIS-</u> <u>TRATION</u>	None	-	-
<u>ENVIRONMENTAL PROTEC-</u> <u>TION AGENCY</u>	None	-	-
<u>EQUAL EMPLOYMENT OPPOR-</u> <u>TUNITY COMMISSION</u>	None	-	-
<u>EXPORT-IMPORT BANK OF</u> <u>THE UNITED STATES:</u> Parking garage	Provide and manage park- ing for employees of Eximbank, Veterans Ad- ministration, Adminis- trative Office of U.S. Courts, Small Business Administration, and General Services Admin- istration	2,846	30,195

a/Reported that no major activities were carried on.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>FARM CREDIT ADMINISTRATION:</u> Farm Credit Club	Sponsors such activities as Christmas parties, and picnics	\$ a/168	\$ b/3,360
<u>FEDERAL COMMUNICATIONS COMMISSION</u>	None	-	-
<u>FEDERAL DEPOSIT INSURANCE CORPORATION:</u> Federal Deposit Insurance Club	Sponsor recreational activities for member employees	1,065	5,475
<u>FEDERAL ENERGY ADMINISTRATION</u>	None	-	-
<u>FEDERAL HOME LOAN BANK BOARD</u>	None	-	-

a/As of 12/31/74.

b/Calendar year 1974.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>FEDERAL MARITIME COMMISSION:</u> Federal Maritime Commission Welfare Society	Promote the general welfare of employees of the FMC and render financial assistance in the form of interest-free loans, or otherwise, to said employees and former employees, in cases of emergency arising from sickness, death, or other causes	a/\$ 620	\$ -
<u>FEDERAL MEDIATION AND CONCILIATION SERVICE</u>	None	-	-
<u>FEDERAL POWER COMMISSION:</u> Federal Power Employees Association	Provide recreational and social activities and other services for FPC employees	4,470	66,421

a/As of 12/31/75.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>FEDERAL TRADE COM-</u> <u>MISSION:</u> <u>FETRACOM</u>	Provide recreational ac- tivities and foster employee morale. As- sociation, was reacti- vated in 1975.	\$256	-

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>GENERAL SERVICES ADMINISTRATION:</u>			
Region 1:			
GSA Employees Welfare and Recreational Association	Provide cultural, educational, recreational, social, and financial assistance for GSA personnel	\$ 1,051	\$ 737
Region 2:			
GSA Employees Association of Belle Mead, Raritan, and Somerville, New Jersey	Same as for region 1	463	185
Region 3:			
Central Office Employees' Association, Inc.	Vending machines, operation of parking lots on nongovernment property, sale of candies, cookies, etc.	53,709	94,008
GSA Employees Association of Philadelphia, Pennsylvania	Same as for region 1	(a)	(a)

a/Included in Central Office Employees' Association total, region 3.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>GENERAL SERVICES ADMINISTRATION (continued):</u>			
Region 4:			
GSA Activities Club Region 5:	Same as for region 1	\$ -	\$ -
GSA Region 5 Employees Association, Inc.	Same as for region 1	6,105	1,399
Region 6:			
GSA Region 6 Employees Association, Inc.	Same as for region 1	7,807	1,548
Region 7:			
GSA Welfare Service Inc.	Same as for region 1	19,040	20,717
Region 8:			
GSA Employees Association, Inc.	Same as for region 1	1,731	6,135
Region 9:			
GSA Employees Association--Rough and Ready--Stockton, California	Same as for region 1	139	131
GSA Employees Association, San Francisco Region, Inc.	Same as for region 1	350	-
Region 10:			
GSA Employees Association, Inc., of Auburn, Washington	Same as for region 1	750	1,764
Total		<u>\$91,145</u>	<u>\$126,624</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>INTERSTATE COMMERCE COMMISSION:</u>			
In-Com-Co Club	Promote employee recreation, education, and welfare activities	\$1,145	a/\$2,463
Club II	A cooperative lunchroom established to provide the Commissioners with the opportunity to engage in ICC business during lunch	<u>1,749</u>	<u>2,838</u>
Total		<u>\$2,894</u>	<u>\$5,301</u>

a/Estimated.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Total assets (note a)</u>	<u>Gross revenue</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION:</u>			
Headquarters Employees Club, Washington, D.C.	Exchange store and well- fare and morale ac- , tivities	b/\$ 21,587	\$ b/70,624
NASA Exchange, Ames Re- search Center, Moffett Field. Calif.	Operation of cafeteria and vending machines and welfare and mo- rale activities	36,888	257,167
FRC Exchange, Flight Re- search Center, Edwards, Calif.	Operation of cafeteria and welfare and mo- rale activities	b/7,150	b/158,328
Goddard Employees Welfare Association, Goddard Space Flight Center, Greenbelt, Md.	Cafeterias, chuck wagon, vending machines, well- fare, recreation and morale activities. and exchange store	c/386,470	1,105,519

a/NASA reported total, rather than current assets.

b/Calendar year 1974.

c/9/30/74

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Total assets (note a)</u>	<u>Gross revenue</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
(continued):			
KSC Exchange-KSC, Kennedy Space Center, Fla.	Souvenir counter, service station, barber-shop, welfare and recreation and morale activities	\$ 175,619	\$ 100,852
NASA Exchange-KSC-WTR Branch, Lompoc, Calif.	Vending machines, welfare, and recreation and morale activities	1,067	9,487
Lewis Exchange, Lewis Research Center, Ohio	Cafeteria; exchange store; vending machines; and welfare, recreation, and morale activities	125,011	585,405
NASA JSC Exchange, Johnson Space Center, Houston, Tex.	Cafeteria; vending machines; exchange store; and welfare, morale, and recreational activities	1,181,731	b/1,788,357

a/NASA reported total, rather than current assets.

b/Calendar year 1974.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Total assets (note 2)</u>	<u>Gross revenue</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>			
(continued):			
NASA Exchange, Marshall Space Flight Center, Ala.	Barbershop, vending machines, and welfare and recreation activities	\$ 211,883	\$ 254,996
NASA Wallops Exchange, Wallops Station, Wallops Island, Va.	Cafeteria, transient quarters, and social welfare and morale activities	57,628	153,745
NASA Langley Exchange, Langley Research Center, Hampton, Va.	Cafeteria, morale activities, vending machines, and souvenir counter	<u>220,793</u>	<u>770,834</u>
Total		<u>\$2,425,827</u>	<u>\$5,255,314</u>

a/NASA reported total, rather than current assets.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>NATIONAL CREDIT UNION AD- MINISTRATION</u>	None	\$ -	\$ -
<u>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</u>	None	-	-
<u>NATIONAL LABOR RELATIONS BOARD: <u>Recreation and Welfare Association</u></u>	Sponsor social, educa- tional, recreational, and cooperative ac- tivities	7,045	24,629
<u>NATIONAL MEDIATION BOARD</u>	None	-	-
<u>NATIONAL SCIENCE FOUNDA- TION: <u>Employees Association</u></u>	Sponsor recreational activities and op- erate park activity	2,702	35,706
Director's Lunch Fund	Operate executive dining room	<u>245</u>	<u>20,220</u>
Total		<u>\$2,948</u>	<u>\$55,926</u>
<u>NATIONAL TRANSPORTATION SAFETY BOARD</u>	None	-	-

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>NUCLEAR REGULATORY COMMISSION:</u>			
Nuclear Regulatory Commission Employees Recreation Association, Inc.	Provides benefits to employees, such as low-rate insurance, discount travel packages, and athletic leagues	\$3,434	\$ -
Regional Office: King of Prussia, Pa., Administrative officer, Sunshine Club	Provides recreational activities for employees, such as athletic events, picnics, and retirement functions. Source of funds: Dues Vending machine	358	-
Total		<u>\$3,792</u>	<u>430</u> <u>201</u> <u>\$631</u>

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION</u>	None	\$ -	\$ -
<u>OFFICE OF MANAGEMENT AND BUDGET:</u>			
<u>OMB Recreation Association</u>	Employees' Recreation Association	654	6,966
<u>OVERSEAS PRIVATE INVESTMENT CORPORATION</u>	None	-	-

NONAPPROPRIATED FUND ACTIVITIES

Organization

Gross revenue

PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

The Panama Canal Company is a Government-owned corporation financed mostly from tolls and revenue from supporting service operations. These services include the customary nonappropriated-fund-type activities, but they are considered a part of the regular business operation of the company. Revenues of retail- and recreation-type units were:

Retail units (mostly supermarkets and department stores)
Food units (mostly cafeterias and vending machines)
Recreation units (theaters and bowling alleys)

\$32,154,000
2,884,000
401,000

Total

\$35,439,000

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>RAILROAD RETIREMENT BOARD:</u> Recreational Association	Promotion of athletic, recreational, and social activities	\$ 518	\$ 2,106
<u>RENEGOTIATION BOARD</u>	None	-	-
<u>SECURITIES AND EXCHANGE COMMISSION:</u> Recreation and Welfare Association, Inc.	Provide a program of employee recreational, educational and charitable activities	16,163	27,094
<u>SELECTIVE SERVICE SYSTEM:</u> Selective Service Club National Headquarters, Washington, D.C.	Promotes recreational activities for employees. Income derived from dues and sales of theater tickets	267	2,635
<u>SMALL BUSINESS ADMINISTRATION</u>	None	-	-
<u>SMITHSONIAN INSTITUTION</u>	None	-	-
<u>TENNESSEE VALLEY AUTHORITY</u>	None	-	-

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current assets</u>	<u>Gross revenue</u>
<u>U.S. APMS CONTROL AND DISARMAMENT AGENCY</u>	None	\$ -	\$ -
<u>U.S. CIVIL SERVICE COMMISSION: Civil Service Commission Club</u>	Sponsors recreational activities. Operates retail store. Makes interest-free loans (up to \$50) to members	28,380	44,367
<u>U.S. COMMISSION ON CIVIL RIGHTS</u>	None	-	-
<u>U.S. INFORMATION AGENCY</u>	None	-	-
<u>U.S. INTERNATIONAL TRADE COMMISSION</u>	None	-	-

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current and fixed assets (note a)</u>	<u>Gross revenue (\$1,000 and above)</u>
<u>VETERANS ADMINISTRATION:</u>			
<u>VA Hospital Employees</u>			
Association:			
Augusta, Ga.	) Employee recreational	\$1,523	\$3,437
Bath., N.Y.	) activities	609	2,211
Butler, Pa.	)	863	4,535
Cananadaigua, N.Y.	)	218	2,782
Chillicothe, Ohio	)	1,096	3,042
Coatesville, Pa.	)	40	1,200
Columbia, Md.	)	881	3,696
Fargo, N.Dak.	)	268	1,696
Fort Meade, S. Dak.	)	635	2,800
Iowa City, Iowa	)	1,194	2,190
Lebanon, Pa.	)	1,454	6,740
Livermore, Calif.	)	548	3,373
Long Beach, Calif.	)	530	2,005
Marion, Ill.	)	250	1,163
Memphis, Tenn.	)	188	1,897
Montrose, N.Y.	)	194	5,297
Northampton, Mass.	)	568	1,927
Pittsburgh, Pa.	)	652	2,410
(Leech Farm))		
Pittsburgh, Pa.	)	650	1,665
(Univ. Drive))	-	
Portland, Oreg.	)	736	2,407
Providence, R.I.	)	3,593	9,174
Richmond, Va.	)	820	3,500
San Antonio, Tex.	)	1,271	1,500
San Antonio, Tex.	)		8,908

a/VA reported current and fixed assets.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current and fixed assets (note a)</u>	<u>Gross revenue (\$1,000 and above)</u>
<u>VETERANS ADMINISTRATION</u>			
<u>(continued):</u>			
VA Hospital Employees Association (continued):			
San Diego, Calif.)	Employee recreational activities	\$ -	\$ 1,400
Syracuse, N.Y.)		646	5,378
Wilmington, Wash.)		684	1,502
Waco, Tex.)		1,676	-
VA Employees Association:	VA employee store operated for convenience of C.O. employees.	22,617	82,406
Central office, Wash. D.C.	Major source of income is from sales of small appliances, film, cameras, and sundry items. Store operated at a loss during FY reported.		
Cleveland, Ohio	Employee recreational activities	187	3,001

a/VA reported current and fixed assets.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current and fixed assets (note a)</u>	<u>Gross revenue (\$1,000 and above)</u>
<u>VETERANS ADMINISTRATION</u>			
(continued):			
VA Employees Association (continued):			
Fort Snelling, Minn.	Employee recreational activities	\$108,103	\$703,944
Minneapolis, Minn.			
Hines, Ill.		759	4,176
Manila, P.I.		179	1,800
Nashville, Tenn.		630	3,404
Newark, N.J.		1,098	1,978
Phoenix, Ariz.		417	3,068
San Francisco, Calif.			
Seattle, Wash.		699	6,759
Waco, Tex.		1,826	3,013
Washington, D.C.)		5,887	5,871
		161	6,471
Federal Employees Association:			
Indianapolis, Ind.	Employee recreational activities	1,288	1,430
VA Employees Recreational Activities. Centrai office	Provide travel services (domestic and foreign) for VA employees, relatives, and friends	3,902	3,409

a/VA reported current and fixed assets.

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current and fixed assets (note a)</u>	<u>Gross revenue (\$1,000 and above)</u>
<u>VETERANS ADMINISTRATION</u>			
<u>(continued):</u>			
Veterans Canteen Service (note b)	-	\$ -	\$ -
Oteen Mixed League, Oteen, N.C.	Bowling	-	3,600
Nursery School, Perry Point, Md.	Preschool child education	200	1,440
VAIC Employees Association, Philadelphia, Pa.	Provide financial counsel and sponsor activities	28,549	27,572
Mutual Benefit Association: Chillicothe, Ohio Salem, Va.	Supply immediate cash to employee beneficiaries	6,990 1,046	16,383 1,850

a/ VA reported current and total assets.

b/The Service is like a nonappropriated fund activity in that it sells merchandise and services to veterans, visitors, and employees in VA hospitals and homes. It operates with a revolving fund established by appropriations in 1947 and 1948, and funds in excess of requirements are deposited into the Treasury as miscellaneous receipts. Revenues in fiscal year 1975 were \$95,956,411, and assets on June 30, 1975, were \$28,186,956. GAO annually audited the Service pursuant to 38 U.S.C. 4207. The latest audit was for fiscal year 1974 (FOD-75-6, Jan. 20, 1975).

NONAPPROPRIATED FUND ACTIVITIES

<u>Organization</u>	<u>Nature or purpose</u>	<u>Current and fixed assets (note a)</u>	<u>Gross revenue (\$1,000 and above)</u>
<u>VETERANS ADMINISTRATION</u>			
(continued):			
VA Employees Welfare Association, Chicago, Ill.	Benevolence	\$ 449	\$ 3,070
Secretaries Association, Cleveland, Ohio	Employee recreational activities	20	1,023
VA Employees Club, Little Rock, Ariz.		126	2,373
Data Vets, Austin, Tex.		1,146	33,164
Employee Activities Association, Somerville, N.J.		2,518	7,447
Bowling League: Phoenix, Ariz.-- bowling league West Haven, Conn.-- bowling league		363 -- --	1,139 -- 1,500
Total:		<u>\$210,947</u>	<u>\$1,019,220</u>

a/VA reported current and fixed assets.

COPY

January 2, 1975

Pub. Law 93-604

TITLE III--AUDIT OF NONAPPROPRIATED FUND
ACTIVITIES

31 USC 135.

Sec. 301. (a) The (1) operations and funds (including central funds) of nonappropriated fund and related activities authorized or operated by an executive agency to sell merchandise or services to military or other Government personnel and their dependents, such as the Army and Air Force Exchange Service, Navy Exchanges, Marine Corps Exchanges, Coast Guard Exchanges, Exchange Councils of the National Aeronautics and Space Administration, commissaries, clubs, and theaters, (2) systems of accounting and internal controls of such funds and activities, and (3) any internal or independent audits or reviews of such funds and activities shall, unless otherwise provided by law, be subject to review by the Comptroller General of the United States in accordance with such principles and procedures and under such rules and regulations as he may prescribe. The Comptroller General and his duly authorized representatives shall have access to those books, accounts, records, documents, reports, files, and other papers, things, or property relevant to funds and activities within this subsection as are deemed necessary by the Comptroller General.

88 STAT. 1961
88 STAT. 1962

(b) When required by the Comptroller General for such nonappropriated fund and related activities with gross receipts from sales of more than \$100,000 a year as he may designate by class, or upon specific request the Comptroller General in any other case, each executive agency shall furnish promptly a copy of the annual report of any nonappropriated fund or related activity referred to in subsection (a). If such information is not included in any activity's annual report, such agency shall also furnish a statement showing the yearly financial operations, financial condition, and cash flow, and such other annual information relating to the activity as may be agreed upon by the Comptroller General and the head of the executive agency concerned.