

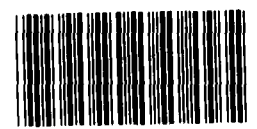
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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D.C. 20548

OCTOBER 12, 1984

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To the President of the Senate and the
Speaker of the House of Representatives

Subject: Progress in Improving Program and Budget Information for Congressional Use (GAO/AFMD-85-9)

This report is submitted to the Congress in accordance with 31 U.S.C. 1113(e)(2), formerly the Congressional Budget Act of 1974, which requires the General Accounting Office (GAO) to report annually on the progress and results of our work to develop standard terms and classifications for federal fiscal, budgetary, and program-related information; to identify congressional needs for such information; to monitor recurring reporting requirements of the Congress and to recommend changes. We are also required to comment on the executive branch progress under the statute in implementing changes.

The Director of the Office of Management and Budget (OMB) and the Secretary of the Treasury are also required by 31 U.S.C. 1113(e) to report annually to the Congress on executive branch plans for addressing program and budget information needs. Specifically, they are required to include plans for implementing changes to classifications and codes to meet the information needs of the Congress as well as to furnish information on the status of prior-year system and classification implementations.

OUR PROGRESS

Our work over the last year has been directed towards improving financial management in the federal government, including the congressional budget process and the financial management systems that support policy making in the Congress and the executive branch. We have communicated the results of our work in reports, testimony before congressional committees, and comments on pending legislation. We also provided program and budget information services and special analyses to congressional committees. Enclosures I and II list selected reports and testimony related to program and budget information since September 1, 1983.

EXECUTIVE BRANCH PROGRESS

The Department of the Treasury and the Office of Management and Budget issued their tenth annual report to the Congress in March 1984. The joint report by OMB and Treasury discusses a number of executive branch actions during the past year that were directed toward satisfying congressional information needs. The

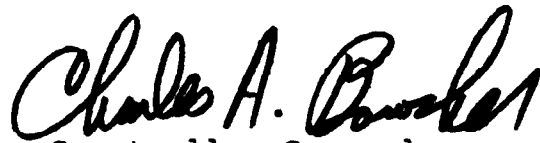
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report discussed new and improved budget information, simplified presentation of budget data, automated improvements, cash management, standards and classification, standardizing disbursing officers' checks-issued records, and improvement in the quality and timeliness of data. The report also discussed planned activities by the Treasury and OMB for the current year.

Next year we plan to include the information required by 31 U.S.C. 1113 (e)(2) in our annual report to the Congress prepared in accordance with section 312 (a) of the Budget and Accounting Act of 1921.

We are sending copies of this report to the Director of the Office of Management and Budget; the Chairmen of the House Committee on Appropriations, Committee on the Budget, and Committee on Government Operations; the Chairmen of the Senate Committee on Appropriations, Committee on the Budget, and Committee on Governmental Affairs; the Director of the Congressional Budget Office, Secretary of the Treasury, and other interested persons.



Comptroller General
of the United States

Enclosures

SELECTED REPORTS AND DOCUMENTS RELATED
TO PROGRAM AND BUDGET INFORMATION ISSUED
SINCE SEPTEMBER 1, 1983

<u>Report document title</u>	<u>Control number</u>	<u>Date</u>
Pros and Cons of a Separate Capital Budget for the Federal Government	PAD-83-1	9/22/83
Analysis of Multiyear Procurement Candidates Included in Defense's FY 1984 Budget Request	NSIAD-83-70	9/30/83
Analysis of FY 1984 Budget Requests for Approved Multiyear Procurements	NSIAD-83-57	9/30/84
Improved Internal Controls Are Needed to Better Assure that Obligations Will Not Be Backdated	AFMD-84-14	11/9/83
Millions of Unspent NIH Grant Funds Available for Use	HRD-84-24	12/13/83
Underestimation of Funding Requirements in the Five-Year Procurement Plan	NSIAD/DMTAS	3/84
Status of Budget Authority Proposed for Rescission in President's Sixth Special Message for FY 1984	OGC-84-10	3/06/84
Study of Progress Made in Implementing the Single Audit Concept	AFMD-84-21	3/06/84
Summaries of Conclusions and Recommendations on the Operations of Civil Departments and Agencies	OADPS-84-1	3/20/84
Summaries of Conclusions and Recommendations on Department of Defense Operations	OADPS-84-2	3/20/84

<u>Report document title</u>	<u>Control number</u>	<u>Date</u>
Report of Withholding of Budget Authority Provided for Grants for the Education of Immigrant Children	OGC-84-8	3/23/84
Status of Budget Authority Rescission Proposed in President's Fourth Special Message for FY 1984	OGC-84-9	3/26/84
Biennial Budgeting: Summary of the Major Issues	OACG-84-4	4/17/84
First-Year Implementation of the Federal Managers' Financial Integrity Act in VA	HRD-84-46	4/27/84
Department of Defense's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-98	5/1/84
Department of the Air Force's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-93	5/1/84
Defense Logistics Agency's First-Year Implementation of The Federal Managers' Financial Integrity Act	NSIAD-84-99	5/1/84
National Aeronautics and Space Administration's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-100	5/1/84
Defense Mapping Agency's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-101	5/1/84
Department of the Army's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-92	5/1/84

<u>Report document title</u>	<u>Control number</u>	<u>Date</u>
Department of State's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-91	5/1/84
Department of the Navy's First-Year Implementation of the Federal Managers' Financial Integrity Act	NSIAD-84-94	5/1/84
Department of Labor's First-Year Implementation of the Federal Managers' Financial Integrity Act	HRD-84-45	5/3/84
Department of Health and Human Services' First Year Implementation of the Federal Managers' Financial Integrity Act	HRD-84-47	5/9/84
Department of Education's First-Year Implementation of the Federal Managers' Financial Integrity Act	HRD-84-49	5/9/84
Status of Budget Authority Proposed for Rescission	OGC-84-12	5/24/84
Department of the Interior's First-Year Implementation of the Federal Managers' Financial Integrity Act	RCED-84-136	6/19/84
Agriculture's First-Year Implementation of the Federal Managers' Financial Integrity Act	RCED-84-138	6/21/84
Department of Commerce's First-Year Implementation of the Federal Managers' Financial Integrity Act	RCED-84-133	6/22/84
Congress Needs Better Information on Forest Service's Below-Cost Timber Sales	RCED-84-96	6/28/84

<u>Report document title</u>	<u>Control number</u>	<u>Date</u>
Transportation's First-Year Implementation of the Federal Managers' Integrity Act	RCED-84-141	7/13/84
The Federal Crop Insurance Corporation's Effort to Provide Monthly Reports to the Senate Committee on Appropriations	RCED-84-169	7/13/84
HUD's First-Year Implementation of the Federal Managers' Financial Integrity Act	RCED-84-140	7/20/84

SELECTED TESTIMONY RELATED TO
PROGRAM AND BUDGET INFORMATION
GIVEN SINCE SEPTEMBER 1, 1983

<u>Subject</u>	<u>Date</u>	<u>Committee</u>	<u>Witness</u>
The Federal Capital Investment Program Information Act of 1983	9/14/83	Senate Committee on Governmental Affairs: Subcommittee on Intergovernmental Relations	Charles A. Bowsher Comptroller General
Honest Budgeting Act of 1983, S. 1679	9/19/83	Senate Committee on Banking, Housing, and Urban Affairs	Harry S. Havens Assistant Comptroller General
Reform of the Federal Budget Process	2/9/84	House Committee on Rules: Budget Process Task Force	Harry S. Havens Assistant Comptroller General
The Grace Commission's Major Proposals to Control Federal Costs	2/28/84	Senate Committee on Budget	Charles A. Bowsher Comptroller General
Impact of the Chadha Decision on the Appropriation Process	3/1/84	House Committee on Rules	Milton J. Socolar Special Assistant to the Comptroller General
Cost Accounting Standards	3/7/84	House Committee on Banking, Finance, and Urban Affairs: Subcommittee on Economic Stabilization	Charles Bowsher Comptroller General
The Federal Capital Investment Budget Act of 1983, H.R. 1244	3/8/84	House Committee on Government Operations: Subcommittee on Legislation and National Security	Harry S. Havens Assistant Comptroller General
Cost Accounting Standards	5/17/84	House Committee on Banking, Finance, and Urban Affairs: Subcommittee on Economic Stabilization	Milton J. Socolar Special Assistant to the Comptroller General
Implementation of the Federal Managers' Financial Integrity Act of 1982	5/22/84	House Committee on Governmental Operations	Charles A. Bowsher Comptroller General

<u>Subject</u>	<u>Date</u>	<u>Committee</u>	<u>Witness</u>
Federal Credit Programs	5/24/84	House Committee on Banking, Finance, and Urban Affairs: Subcommittee on Economic Stabilization	Harry S. Havens Assistant Comptroller General
The Reliability and Availability of Agency Information and the Accuracy of DOD Weapon System Cost Estimates	6/27/84	Senate Committee on the Judiciary: Subcommittee on Administrative Practice and Procedure	Frank Conahan Director NSIAD
The Congressional Budget Act Amendments of 1984, H.R. 5277	7/26/84	House Committee on Government Operations: Subcommittee on Legislation and National Security	Harry S. Havens Assistant Comptroller General