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INTERNATIONAL AFFAIRS

Activities of Domestic Agencies

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Mr. Chairman and Members of the Task Force:

I am pleased to be here today to discuss U.S. government spending on international programs and activities. When policymakers and analysts discuss U.S. spending for international endeavors, in most cases, they focus on the activities and programs funded by the international affairs budget account (the 150 account).¹ The 150 account funds U.S. embassies abroad as well as the bulk of foreign aid. It also pays the cost of U.S. membership in international organizations, such as the United Nations and the World Bank, and operations of foreign affairs agencies, such as the State Department and the U.S. Agency for International Development. In fiscal year 1998, the Congress appropriated about \$19 billion for such programs. However, many international activities similar to those funded in the 150 account are conducted by a host of domestic agencies through other budget accounts.

My remarks today are intended to first illuminate the nature and magnitude of U.S. international involvement through programs and activities funded in accounts other than the 150 account, including examples of the associated activities and the agencies. Then I will discuss the increasing participation of domestic agencies in international activities and the complexities of this involvement. Finally, I will make some observations on how the 1993 Government Performance and Results Act could be used as a tool for addressing coordination issues and congressional oversight challenges that emanate from the changing and growing U.S. engagement with other countries.

Summary

The U.S. government is engaged in a wide variety of programs and activities that affect the governments, institutions, and peoples of other countries. Coming to an accurate understanding of just how much money is spent on international activities outside the international affairs, or 150, budget account is difficult, however, because there are no broadly accepted criteria for what constitutes an international affairs activity or foreign assistance. Some analysts may use a very broad definition and include the \$1.9 billion in Social Security payments made annually to beneficiaries living overseas; others may use a more limited definition and count only the bilateral assistance funded in the 150 account (about \$5.2 billion). Moreover, some programs cannot easily be classified as international or domestic because they serve more than one function, and it is often difficult to distinguish between national and international

¹Throughout this statement, the term “account” refers to a U.S. budget function.

objectives. One example may be the law enforcement assistance we provide overseas because of the international nature of organized crime. This assistance often has the dual objectives of strengthening foreign countries' law enforcement capabilities and of combating crime that affects the United States. What is clear, as this example illustrates, is that considering only the 150 account does not give a complete picture of U.S. international engagement.

Our analysis of fiscal year 1998 appropriations indicates that non-150 account activities that have international aspects but serve primarily U.S. domestic needs are numerous, varied, and widely distributed across the U.S. government. Many U.S. government agencies and nearly every Department are engaged in some sort of activity involving other countries or international organizations. Fiscal year 1998 appropriations include funding for at least 70 different programs that bear a close resemblance to one or more of those in the 150 account.

We identified approximately \$7.6 billion in appropriations for non-150 account programs and activities that parallel one or more of the international affairs programs and activities in the 150 account. About 90 percent of these appropriations are designated for specific efforts of the Departments of Agriculture, Defense, and Energy, including about \$5.4 billion for military activities, such as peacekeeping efforts in Bosnia. While these programs and activities are related to U.S. international affairs, they directly meet national needs and serve to enhance national defense, agricultural promotion, law enforcement, environmental protection, and other missions. Some observers may disagree with our characterization of certain programs as well as our total because the lines between domestic and international programs and between security and economic assistance are often blurred. In addition to the programs we identified, there is a wide range of other domestic activities that affect other countries to varying degrees. We do not mean to suggest, however, that the non-150 account programs represent hidden foreign affairs spending or that funding has been misclassified. We do believe that the scenario I have just painted presents a challenge to achieving effective oversight, that is, determining how well programs are coordinated and are contributing to U.S. objectives.

While we were not able to firmly establish trends in spending on international-related activities by domestic agencies, we determined that these agencies have direct and broad involvement in furthering U.S. policy objectives. This reflects the complex nature of the problems we face and

the changing objectives, strategies, and approaches to addressing them; it also reflects the increasingly interrelated nature of U.S. economic, security, and domestic interests. One good example is the Cooperative Threat Reduction Program. It is funded in the defense budget account to assist the former Soviet Union in reducing the danger of nuclear proliferation and weapons of mass destruction. This program is structured in a way that achieves economic benefits for the former Soviet Union as well as security benefits for the United States. Another example is U.S. support for the North Atlantic Treaty Organization's (NATO) Partnership for Peace program, which was designed to help aspiring NATO members and others in improving their defense capabilities. U.S. support for this program is funded from both the 150 account and the 050 defense account. Similarly, U.S. contributions to NATO and activities to train foreign military personnel are also funded from both accounts.

On another front, the growth in international crime has led to an expansion in U.S. overseas law enforcement activities. In addition, the increasing technical complexity of international issues, such as nuclear nonproliferation and global environmental protection, has necessitated more partnerships between domestic technical agencies and their foreign counterparts. These changes have resulted in an increase in the number of domestic agency staff located overseas.

This web of programs and activities presents management complexities, mainly coordination problems among the several agencies that are pursuing their own separate and distinct mandates. For instance, our reviews of U.S. aid to the former Soviet Union and U.S. efforts to combat money laundering abroad found that the various U.S. agencies involved were not always coordinating their activities.

In light of this changing environment, congressional oversight over international affairs will necessarily involve a broad view of the variety of activities and amount of spending throughout the government that are aimed at achieving a particular goal. The Government Performance and Results Act (the Results Act) offers a useful framework for identifying cross-cutting issues among agencies and improving coordination and oversight.

International-Related Appropriations Outside 150 Account

Since there are no broadly accepted criteria or a consensus on what constitutes an international program, it is difficult to come to a definitive total of just how much money is spent on international activities outside the 150 account. However, in preparing for this testimony, we analyzed

fiscal year 1998 appropriations legislation to identify programs that involve or directly affect the governments and institutions of other countries. We identified programs and activities that parallel those in the 150 account but that satisfy other national needs. In many cases, though, we could not isolate appropriations for the international elements of programs that contain both domestic and international components. We recognize that because the lines between domestic and international activities are often blurred, some observers could disagree with how we characterized these activities. Moreover, we do not mean to imply that these non-150 account activities are misclassified. Nor do we believe that this constitutes hidden foreign affairs spending. Rather, it reflects the increasingly complex and often international nature of the issues U.S. government agencies face.

International Affairs Programs Directly Related to 150 Account Activities

Many international programs in a variety of budget accounts are similar to those funded in the 150 account. For example,

- the defense budget account (050 account) funds U.S. support for NATO's Partnership for Peace program to promote democracy, expand cooperation, and strengthen relationships between NATO and nonmember countries;
- the natural resources and environment budget account (300 account) funds support for developing countries to reduce the manufacture and use of ozone-depleting substances; and
- the commerce and housing credit budget account (370 account) funds a variety of Department of Commerce programs and activities aimed at promoting U.S. exports and international trade.

According to Office of Management and Budget staff, although programs like these are related to international affairs, they fall outside the 150 account because they primarily meet national needs and serve other major missions, such as ensuring national defense or promoting U.S. agriculture.

Placement of program funding in a particular budget account sometimes appears to have more to do with which Department or agency is administering a program than the nature of the program itself. For example, the cost of subsidies distributed by the U.S. Export-Import Bank to finance the export of U.S. capital equipment, projects, and services is funded through the 150 account. However, similar subsidies for agricultural exports, distributed by the Department of Agriculture's Commodity Credit Corporation, are funded through the 350 agriculture account.

Many programs defy simple classification as international or domestic. For example, many have national security as well as foreign relations aspects, and funding may be divided between the 150 and the 050 defense accounts. Part of the U.S. contribution to NATO's operations, for instance, is funded in the 150 account, along with contributions to other international organizations; other U.S. contributions for NATO's military infrastructure, are funded through the 050 defense account. Similarly, funding for U.S. activities to train foreign military personnel is included in both budget accounts. Funding for other programs is sometimes moved between accounts, reflecting the difficulty in categorizing programs that serve both domestic and international affairs purposes. For example, in fiscal year 1998, funding for a major component of the U.S. food aid program was reallocated from the 150 account to the 350 agriculture account to reflect the program's changing priority. This program has a dual nature because it serves international affairs objectives by providing assistance to developing countries and agricultural objectives by promoting U.S. agricultural exports.

Some key U.S. domestic concerns originate in Mexico. For example, serving the domestic interests of ensuring rural development, health, and environmental protection in southwestern U.S. border states entails engagement with Mexico, similar to U.S. bilateral assistance programs with other developing countries. This engagement includes the activities of the Environmental Protection Agency's U.S.-Mexico Border Program, the Department of Health and Human Service's U.S.-Mexico Border Health Commission, and other international programs.

Table 1 shows the amounts of non-150 account appropriations we identified for international activities that parallel those funded in the 150 account. (See app. I for a listing of activities included in the totals and app. II for budget accounts to which agencies' funding is allocated).

Table 1: Fiscal Year 1998 Appropriations for Activities That Parallel Activities of the 150 Account, by Agency

Dollars in thousands

Department/agency	International affairs account activity categories					Total
	International development and humanitarian assistance	International security assistance	Conduct of foreign affairs	Foreign information and exchange activities ^a	International financial programs	
Agriculture	\$196,883		\$155,749		\$531,447	\$884,079
Commerce			173,220	\$7,250	70,686	251,156
Defense	84,130	\$4,855,517	510,074	26,000		5,475,721
Education				66,351		66,351
Energy		525,200	970	38,100	1,375	565,645
Environmental Protection Agency			163,019			163,019
Health and Human Services	56,227		4,565	28,289		89,081
Housing and Urban Development				500		500
Interior	1,400		22,668			24,068
Justice			14,294			14,294
Labor			12,095			12,095
National Aeronautics and Space Administration				1,000		1,000
State			43,992 ^b			43,992
Treasury	50		29,000		2,000	31,050
Other ^c			1,200	1,000	3,100	5,300
Total	\$338,690	\$5,380,717	\$1,130,846	\$168,490	\$608,608	\$7,627,351

^aIncludes international research and development activities.

^bIncludes international commissions funded in the 300 natural resources and environment account.

^cIncludes Commission on Security and Cooperation in Europe, National Science Foundation, Securities and Exchange Commission, and Small Business Administration.

Source: Our analysis of fiscal year 1998 appropriations data.

Broad Involvement of Domestic Agencies

Funding trends for international programs outside the 150 account were difficult to track because historical funding information for many of these programs was not available or consistently documented. However, we identified several major international initiatives involving domestic agencies that have begun in recent years, and overseas staffing by these

agencies has increased to meet new challenges. In addition to programs that parallel those in the 150 account, the U.S. government is engaged in a wide range of domestic activities that affect other countries and that are conducted largely to directly protect domestic interests. However, it is difficult to identify and quantify all of the U.S. government activities that affect foreign countries, especially since the degree of impact varies widely among programs.

New International Initiatives Involving Domestic Agencies

In the past several years, the U.S. government has undertaken several major international initiatives that are supported by non-150 accounts. One prominent example is the Department of Defense's Cooperative Threat Reduction Program, initiated in fiscal year 1992, to assist the countries of the former Soviet Union in reducing the danger of nuclear proliferation and weapons of mass destruction; this program has cost about \$400 million per year. In 1993, a joint initiative by the Departments of Energy and Defense was begun to improve nuclear material protection, control, and accounting in the former Soviet Union; the annual cost of this program has increased from about \$5 million in fiscal year 1993 to \$137 million in fiscal year 1998. Also, since the signing of the Dayton peace agreement in December 1995, the Department of Defense has spent an average of about \$2.5 billion a year to uphold peace in Bosnia as part of a multilateral coalition under NATO. In addition, the Department of Justice has been expanding the Federal Bureau of Investigation's Legal Attaché Program, which posts agents overseas to help fight international crime, from 26 offices in fiscal year 1996 to a target level of 42 in fiscal year 1998.²

Increase in Overseas Staffing

Domestic agencies have been increasing the number of employees that are posted overseas, while traditional foreign affairs agencies, like the State Department, have been reducing their staffing levels for the past 10 years. Although the total number of U.S. personnel posted in U.S. diplomatic missions abroad has changed little over the past 10 years, the portion from domestic agencies has increased by 25 percent, from about 8,000 positions in fiscal year 1988 to over 10,000 in 1998 (see table 2).

²Few of the international-related programs we identified have been reduced significantly since fiscal year 1992. The most significant exception is the Department of Agriculture's Public Law 480 direct loan program. Its funding has decreased in real terms by 58 percent since fiscal year 1992, from about \$430 million to about \$180 million in fiscal year 1998.

Table 2: U.S. Direct Hire Personnel Posted at Diplomatic Missions Overseas—1988, 1992, and 1998

Source	1988	1992	1998
Foreign affairs agencies	9,858	9,646	7,573
Domestic agencies	7,932	8,260	10,118
Total	17,790	17,906	17,691

Source: Our analysis of State Department data.

The broad distribution of funding across U.S. government agencies reflects the multifaceted nature of U.S. international relations and the extensive development of staff expertise, technology, and other resources throughout the government. Traditional foreign affairs agencies, including the State Department, the U.S. Agency for International Development, and the U.S. Information Agency, have extensively relied on field experts from domestic agencies to conduct international relations. Many domestic agencies are also engaged in foreign relations, working directly with their overseas counterparts.

Domestic agencies support foreign policy and international affairs activities of foreign affairs agencies in many ways. A number of these agencies provide expert knowledge on foreign policy matters that informs international negotiations and supports the State Department in its advocacy of U.S. policy with other governments. For example, the Department of Labor’s Bureau of International Labor Affairs assists in formulating international economic, trade, and immigration policies affecting U.S. workers. Other domestic agencies provide logistical support for some of the international initiatives of foreign affairs agencies. This includes the airlift services provided by the Department of Defense for some humanitarian relief efforts of the U.S. Agency for International Development, including those recently undertaken in Haiti, Bosnia, and Rwanda.

Domestic agencies also make contributions to a variety of international organizations. These are often the same organizations that are supported by 150 account appropriations. For example, like the State Department, the Department of Defense funds U.S. contributions to NATO. Also, the Departments of Health and Human Services, Commerce, and Agriculture contribute funds to a variety of U.N. organizations, including the U.N. Children’s Fund and the U.N. Educational, Scientific, and Cultural Organization.

Domestic agencies also use their expertise in providing assistance to other countries in pursuit of U.S. goals. For example, the Department of Energy has developed expertise and technology in handling nuclear materials that it is further developing and sharing with nations of the former Soviet Union. The Department of the Interior has expertise in nature and wildlife conservation, which it is applying to animals threatened with extinction in Africa and other parts of the world.

Domestic agencies often can provide technical expertise, beyond what the foreign affairs agencies can reasonably develop and maintain, in implementing international agreements. For example, the Environmental Protection Agency has provided experts to assist the United States and other nations in complying with international environmental agreements. In addition, the Department of Defense has primary responsibility for compliance and monitoring of some arms control treaties.

Domestic agencies often facilitate other contacts between the United States and other countries. For example, the Department of Education facilitates academic and interpersonal contacts across borders through its international education exchange and foreign language programs. Also, the Department of Health and Human Services facilitates international contacts in health science fields through the international research programs of the National Institutes of Health's John E. Fogarty International Center.

Complexities in Managing International Affairs

In recent years, we have reported on the complexities associated with many international programs and initiatives overseas that involve multiple agencies. One issue, in particular, that has surfaced often and prominently in our reviews is the need to ensure that agencies are working in tandem when pursuing common goals and objectives. In some cases we reviewed, the large number of agencies made international efforts unwieldy and difficult to coordinate—sometimes leading to confusion on the part of foreign governments.

During our 1996 Conference on Foreign Affairs Issues, participants cautioned that, with so many U.S. agencies now conducting programs and posting staff overseas, U.S. ambassadors may no longer be able to ensure that these various U.S. activities are coordinated and focused on the highest priorities in U.S. bilateral relationships.³ It can be difficult for the

³Foreign Affairs: Perspectives on Foreign Affairs Programs and Structures (GAO/NSIAD-97-6, Nov. 8, 1996).

ambassadors even to be aware of each agency's activities. Conference participants also noted that policymakers need to understand how various U.S. agencies in practice are operating overseas and consider whether coordination mechanisms need to be strengthened.

Our specific audits have tended to support the conference observations. In 1995 we found that 23 departments and independent agencies were implementing 215 aid projects in the former Soviet Union. Funding, while primarily in the international affairs, defense, and agriculture budget accounts, also came from eight other budget accounts.⁴ Disputes had arisen among the agencies over the implementation of their programs, despite the establishment of an official coordinator. The coordinator's role has since been expanded and strengthened.⁵

In our 1996 review of the U.S. effort to combat money laundering abroad, we also noted the involvement of the State Department and many agencies within the Departments of Justice and the Treasury.⁶ We found that European law enforcement officials acknowledged the important role of U.S. law enforcement agencies. However, some officials believed that too many U.S. agencies were involved in money-laundering inquiries. They reported that, in some cases, this overlap made it difficult to determine which U.S. agency they should coordinate with.⁷

Results Act Offers Framework for Improvement in Coordination

With so many agencies involved in foreign affairs, cognizant congressional committees are confronted with a challenge to provide comprehensive oversight. A broad view of foreign policy implementation that considers the wide variety of international programs is critical for this oversight. As the pursuit of U.S. foreign policy goals involves more agencies, congressional oversight will require scrutiny of the relevance, priority, and efficiency of programs across the spectrum of budget accounts.

⁴Former Soviet Union: Information on U.S. Bilateral Funding ([GAO/NSIAD-96-37](#), Dec. 15, 1995).

⁵Former Soviet Union: An Update on Coordination of U.S. Assistance and Economic Cooperation Programs ([GAO/NSIAD-96-16](#), Dec. 15, 1995).

⁶These agencies include the Drug Enforcement Administration, the Federal Bureau of Investigation, the Internal Revenue Service, the Customs Service, and the Secret Service.

⁷Money Laundering: A Framework for Understanding U.S. Efforts Overseas ([GAO/GGD-96-105](#), May 24, 1996).

As we reported last August, the Results Act should offer a framework to address issues of coordination.⁸ Each of the act's key stages—defining missions and desired outcomes, measuring performance, and using performance information—offers a new opportunity to address mission fragmentation and overlap among agencies involved in related efforts. For example, the Results Act is intended to foster a dialogue on strategic goals among Congress and the agencies involved as well as external stakeholders. This dialogue should help to identify those agencies and programs that address similar missions and to relate how the performance of each affects the achievement of the overall strategic goals.

This concludes our prepared statement, Mr. Chairman. I would be happy to answer any questions you or members of the Task Force may have.

⁸See *Managing for Results: Using the Results Act to Address Mission Fragmentation and Program Overlap* (GAO/AIMD-97-146, Aug. 29, 1997).

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Abbreviations

NATO North Atlantic Treaty Organization

International Activities Funded Outside the International Affairs Budget Account (150 Account), Fiscal Year 1998 (by Related 150 Account Activity Category)

Department/ agency	Program/activity	Fiscal year 1998 appropriations
International development and humanitarian assistance (including technical assistance) (Subfunction 151)		
Agriculture	Public Law 480, title I	\$196,054,000
Agriculture	Binational agriculture research and development research grant	500,000
Agriculture	International arid lands consortium research grant	329,000
Defense	Overseas humanitarian, disaster, and civic aid	47,130,000
Defense	Bosnia demining	28,000,000
Defense	Humanitarian demining technologies research and development	9,000,000
Health and Human Services	Centers for Disease Control and Prevention: global polio eradication	56,227,000
Interior	African elephant conservation	1,000,000
Interior	Rhinoceros and Tiger Conservation Fund	400,000
Treasury	Secret Service: counterfeit training for foreign law enforcement organizations	50,000
International security assistance (Subfunction 152)		
Defense	Overseas contingency operations (Bosnia and Southwest Asia)	4,138,100,000
Defense	Former Soviet Union threat reduction	382,200,000
Defense	Source nation support for drug interdiction	174,963,000
Defense	Counterproliferation support: advanced development	68,264,000
Defense	Partnership for Peace, 4 support for NATO	4,162,000
Defense	Miscellaneous support of other nations, Army operations and maintenance	34,568,000
Defense	Miscellaneous support of other nations, Air Force operations and maintenance	13,260,000
Energy	Nonproliferation and national security	478,200,000
Energy	Nuclear Reactor Safety Program for the former Soviet Union	47,000,000
Conduct of foreign affairs (Subfunction 153)		
Agriculture	Foreign Agricultural Service and General Sales Manager	135,749,000
Agriculture	Colonias/North American Development Bank projects	20,000,000
Commerce	U.S. and Foreign Commercial Service	171,070,000

(continued)

**Appendix I
International Activities Funded Outside the
International Affairs Budget Account (150
Account), Fiscal Year 1998 (by Related 150
Account Activity Category)**

Department/ agency	Program/activity	Fiscal year 1998 appropriations
Commerce	International Telecommunications Union plenipotentiary conference	1,750,000
Commerce	NOAA: International fisheries commissions	400,000
Defense	International military headquarters, Army operations and maintenance	255,413,000
Defense	NATO Security Investment Program	152,600,000
Defense	On-site Inspection Agency	95,626,000
Defense	International military headquarters, Navy operations and maintenance	6,435,000
Energy	Falcon and Amistad Dams operating and maintenance fund	970,000
Environmental Protection Agency	U.S.-Mexico Border Program	75,000,000
Environmental Protection Agency	Climate change action plan programs	73,285,000
Environmental Protection Agency	Montreal Protocol Multilateral Fund	12,000,000
Environmental Protection Agency	Office of International Activities, global and regulatory environmental risk reduction program	2,734,000
Health and Human Services	Border health training centers	3,765,000
Health and Human Services	U.S.-Mexico Border Health Commission	800,000
Interior	North American Wetlands Fund	11,700,000
Interior	Fish and Wildlife Service: international affairs	5,810,000
Interior	International forestry activities	3,500,000
Interior	National Park Service: international park affairs	1,658,000
Justice	FBI Legal Attaché program	7,294,000
Justice	U.S. National Central Bureau, International Criminal Police Organization	7,000,000
Labor	Bureau of International Labor Affairs	12,095,000
Other	Commission on Security and Cooperation in Europe	1,090,000
Other	Securities and Exchange Commission: international consultations and meetings	100,000
Other	Securities and Exchange Commission: permanent secretariat for the International Organization of Securities Commissions	10,000
State	International Boundary and Water Commission	23,953,000

(continued)

**Appendix I
International Activities Funded Outside the
International Affairs Budget Account (150
Account), Fiscal Year 1998 (by Related 150
Account Activity Category)**

Department/ agency	Program/activity	Fiscal year 1998 appropriations
State	International fisheries commissions	14,549,000
State	American sections, international commissions	5,490,000
Treasury	International affairs	29,000,000
Foreign information and exchange activities (Subfunction 154)		
Commerce	NOAA: global and climate change research	7,250,000
Defense	Russian-American observational satellites research and development	13,000,000
Defense	U.S.-Japan management training	10,000,000
Defense	Russian monitoring technologies research and development	3,000,000
Education	International education and foreign language studies	60,351,000
Education	International education exchange	5,000,000
Education	International Very Special Arts Festival	1,000,000
Energy	Large Hadron Collider Project	35,000,000
Energy	Russian-American Fuel Cell Consortium	3,000,000
Energy	Fossil energy research and development: international program support	100,000
Health and Human Services	John E. Fogarty International Center (National Institutes of Health)	28,289,000
Housing and Urban Development	Center for International Business Education	500,000
NASA	U.S./Mexico Foundation for Science	1,000,000
Other	National Science Foundation: U.S./Mexico Foundation for Science	1,000,000
International financial programs (Subfunction 155)		
Agriculture	Commodity Credit Corporation: export loan subsidies	527,500,000
Agriculture	Commodity Credit Corporation: administrative expenses	3,820,000
Agriculture	Global marketing support service research grant	127,000
Commerce	International Trade Administration: trade development	58,986,000
Commerce	International Trade Administration: executive direction and administration	11,700,000

(continued)

**Appendix I
International Activities Funded Outside the
International Affairs Budget Account (150
Account), Fiscal Year 1998 (by Related 150
Account Activity Category)**

Department/ agency	Program/activity	Fiscal year 1998 appropriations
Energy	International Solar Energy Program	1,375,000
Other	Small Business Administration: U.S. export assistance centers	3,100,000
Treasury	Financial Crimes Enforcement Network: international money-laundering programs	2,000,000

Legend

FBI = Federal Bureau of Investigation
 NASA = National Aeronautics and Space Administration
 NATO = North Atlantic Treaty Organization
 NOAA = National Oceanic and Atmospheric Administration

Source: Our analysis of Appropriations Conference Reports and Senate Appropriations Committee Reports, fiscal year 1998.

U.S. Budget Accounts That Include Agency Activities That Parallel the 150 Account, Fiscal Year 1998

Department/ agency	National defense (50)	International affairs (150)	Science, space, and technology (250)	Energy (270)	Natural resources and environment (300)	Agriculture (350)	Commerce and housing credit (370)
Agriculture		•				•	
Commerce					•		•
Defense	•						
Education							
Energy	•			•			
Environmental Protection Agency					•		
Health and Human Services							
Housing and Urban Development							
Interior					•		
Justice		•					
Labor							
NASA			•				
National Science Foundation			•				
Securities and Exchange Commission							•
Small Business Administration							•
State		•			•		
Treasury							

Appendix II
U.S. Budget Accounts That Include Agency
Activities That Parallel the 150 Account,
Fiscal Year 1998

Department/ agency	Community and regional development (450)	Education, training, employment, and social services (500)	Health (550)	Administration of justice (750)	General government (800)
Agriculture					
Commerce					
Defense					
Education		.			
Energy					
Environmental Protection Agency					
Health and Human Services			.		
Housing and Urban Development	.				
Interior					
Justice				.	
Labor		.			
NASA					
National Science Foundation					
Securities and Exchange Commission					
Small Business Administration					
State					
Treasury				.	.

Note: Budget account numbers to which funds are assigned are in parentheses.

Source: Our analysis of appropriations and Office of Management and Budget data, fiscal year 1998.

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