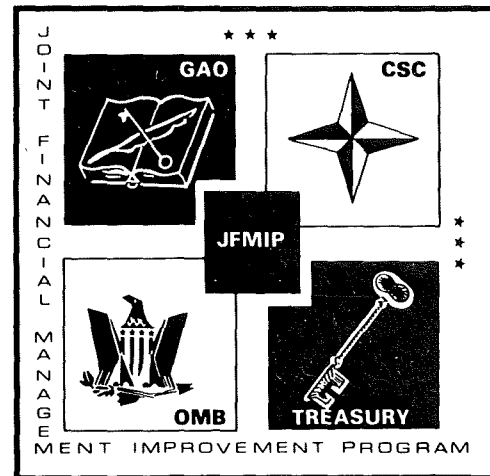


March 1977

JOINT FINANCIAL MANAGEMENT IMPROVEMENT PROGRAM

ANNUAL REPORT FOR 1976





JOINT FINANCIAL MANAGEMENT IMPROVEMENT PROGRAM

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F O R E W O R D

The Joint Financial Management Improvement Program (JFMIP) is a cooperative effort of the Department of the Treasury, the Office of Management and Budget, the General Accounting Office and the Civil Service Commission, working with each other and with other agencies to coordinate and improve financial management policies and practices throughout the government.

In this report we have summarized the significant improvements achieved in the financial management arena with the support and encouragement of JFMIP. The report is not limited to direct JFMIP projects. It includes activities where leadership is taken by one of the central agencies but where there is current or historical JFMIP involvement. The report also includes examples of financial management improvements reported by many agencies.

The appendixes list the key officials of JFMIP, the JFMIP agency liaison representatives and the publications issued by JFMIP during the past three years.

I hope that the reporting of past accomplishments will stimulate further improvements and that readers of this report may find ideas from the experiences of others that will be useful in their own operations. Anyone interested in learning more about some of the activities discussed in this report may contact the JFMIP staff or the appropriate agency liaison representatives.

Donald C. Kull
Executive Director
March 1977

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JOINT FINANCIAL MANAGEMENT
IMPROVEMENT PROGRAM

ANNUAL REPORT FOR 1976

INTRODUCTION

In 1948, the Secretary of the Treasury, the Director of the Bureau of the Budget and the Comptroller General of the United States initiated the Joint Financial Management Improvement Program (JFMIP) as a cooperative venture to improve accounting in the Federal Government. The Budget and Accounting Procedures Act of 1950 gave the program official status, recognizing all three agencies' statutory responsibility in this area. The Chairman of the Civil Service Commission was added to the program by agreement in 1966.

Each JFMIP Principal has designated a representative to serve on a Steering Committee which is responsible for the general direction of JFMIP. The Executive Director, under the general guidance of the Steering Committee, is responsible for developing and directing programs and projects. The head of each operating agency has designated a liaison officer¹ to serve as a point of contact on matters related to JFMIP.

The overall objective of JFMIP is to improve financial management practices and policies throughout the Federal Government so that they will most effectively serve program and general management purposes and achieve maximum efficiency and effectiveness in operation.

JFMIP carries out a variety of activities aimed at achieving this objective. It sponsors conferences, workshops, and seminars. It publishes a periodic JFMIP bulletin and various other documents to disseminate information on progressive financial management practices. It reviews the management improvement efforts of the operating agencies and coordinates financial activities of the central agencies. JFMIP sponsors or conducts research or other studies on financial management matters of general interest and assists operating agencies in dealing with specific financial management problems, particularly, those that have relevance to other programs and agencies.

¹

See APPENDIXES A and B.

A number of projects are carried out through interagency project teams organized by JFMIP. Such teams may include staff members from operating agencies as well as the central agencies. Some financial management problems may be dealt with by referral to a source of expertise, some by assignment to one of the central agencies and some by informal consultation. JFMIP serves as a catalyst to stimulate action by whatever approach suits the circumstances. Achievement of financial management improvements depends heavily on the interest and active participation of personnel from the central agencies and operating agencies. JFMIP plays a key role in mobilizing resources and coordinating cooperative efforts.

The basic purposes of this report are to summarize the significant improvements achieved in the financial management arena with the support and encouragement of JFMIP and to serve as a medium of communication among financial managers for accomplishing further improvements. The items reported in the major parts of this report are not limited to current JFMIP projects. They include some activities undertaken primarily by one of the central agencies which have current or historical JFMIP involvement and significant interagency implications. The final section includes examples of financial management improvements reported by many agencies.

REVIEW OF ACCOUNTING SYSTEMS

From its very beginning, JFMIP has had a strong interest in the development of good accounting systems for the many agencies of the Federal Government. The Financial and General Management Studies Division of the General Accounting Office provides advice and assistance to agencies in the development of their systems and it also carries out the GAO responsibility for evaluating and approving agency accounting systems.

GAO has reported that, as of December 31, 1976, principles and standards had been approved for 98 percent of the accounting systems subject to approval. Designs had been approved for 52 percent of the systems.

Of the 177 accounting systems with approved designs, 26 percent bear approval dates from 1950 through 1968, 21 percent bear approval dates for the 4-year period 1969 through 1972, and 53 percent bear approval dates for the last 4 years, 1973 through 1976.

The Department of Defense accelerated its efforts to get its accounting systems approved. During the calendar year 23 of its system designs were approved by the General Accounting Office.

The table below summarized the status of accounting systems approval as of December 31, 1976.

STATUS OF ACCOUNTING SYSTEMS APPROVAL
AS OF DECEMBER 31, 1976

	<u>Systems Subject to Approval</u>	<u>Principles and Standards Approved</u>	<u>Percent Completed</u>	<u>Designs Approved</u>	<u>Percent Completed</u>
Civil	172	167	97	119	69
Defense	165	165	100	58	35
DC Govern- ment	1	1	100	0	0
	<u>338</u>	<u>333</u>	<u>98</u>	<u>177</u>	<u>52</u>

FINANCIAL MANAGEMENT
INFORMATION SYSTEMS

To an increasing extent managers in Federal agencies are making use of computer-based financial and general management information systems for help in planning, executing and evaluating programs. Many agencies find it both necessary and desirable to contract with accounting, information sciences and management consulting firms for assistance in designing, developing and implementing such systems. Some of these contracting efforts have been quite successful while others have encountered serious problems.

In carrying out its responsibilities for reviewing and approving agency accounting systems, the General Accounting Office has observed a number of problems common to many agencies but usually not systematically documented. GAO has interviewed people in many Federal agencies, accounting and management firms and professional organizations to collect information on the problems and the lessons learned. The results were compiled in a booklet entitled, "Lessons Learned About Acquiring Financial Management and Other Information Systems" which was published by GAO in August 1976. This booklet has been widely distributed and has been recognized as a very useful document.

FINANCIAL REPORTING

Early in 1976 the Department of the Treasury began a major effort to develop a set of consolidated financial statements on an accrual basis for the Federal Government. These statements will not replace existing reports on appropriations, obligations or cash transactions and will not involve any change in the Federal budget and appropriation process.

The Treasury Department has been assisted in this effort by the General Accounting Office and by a distinguished group of accountants, economists and business leaders serving on an advisory committee. This advisory committee has held several meetings and has been deeply involved in studying many complex issues.

Late in 1976 the Treasury Department issued a prototype report, using figures for FY 1975. This prototype was issued without waiting for resolution of many complicated issues being studied by the staff and the advisory committee in order to expose the basic concept to the general public. Future reports will be influenced by the comments received from the public as well as by further analysis by the staff and the advisory committee.

A second prototype report, using FY 1976 data, is planned for mid-1977. The target for publication of the first official report, covering FY 1977, is early 1978. It is expected that the form and content of the report will continue to evolve during the next few years.

BUDGET DEVELOPMENTS

The first full year's operation under the Budget and Impoundment Control Act of 1974 has now been completed. While this Act deals primarily with the congressional budget process, it has had significant effects on Executive Branch agencies.

To implement some of the provisions of this Act, the Office of Management and Budget has revised its Circular A-34, Instructions on Budget Execution. The principle changes included revision to standard budget execution forms, modification of apportionment and reappportionment procedures, and refinements of definitions and budget concepts.

The Budget and Impoundment Control Act of 1974 has given added impetus to cooperative efforts to develop improved standard budget classifications which recognize

the growing legislative and executive needs for meaningful financial information. GAO has the lead responsibility in this area but works closely with OMB, the Treasury Department, the Congressional Budget Office and congressional committees.

ANNUAL FINANCIAL MANAGEMENT CONFERENCE

For several years JFMIP has sponsored an annual one-day Financial Management Conference. The purpose of this conference is to stimulate the development and widespread use of good financial management practices.

At the Fifth Financial Management Conference held on February 2, 1976, the theme was "Communications in Financial Management." One of the highlights of the conference was an address by Representative Frank Horton on the work of the Commission on Federal Paperwork. At this conference the Financial Management Improvement Awards for 1975 were presented to Terence E. McClary, Assistant Secretary of Defense (Comptroller) and John E. Dever, City Manager of the City of Sunnyvale, California.

The Sixth Financial Management Conference was held in Washington on February 7, 1977. Speakers from Federal, State and local governments addressed the 460 conference participants on the theme of "New Challenges for Financial Managers." Afternoon workshops provided an opportunity for indepth consideration of zero-based budgeting, intergovernmental auditing, cash management and consolidated Federal financial statements.

The Financial Management Improvement Awards for 1976 were presented to Alice M. Rivlin, Director, Congressional Budget Office, and Joseph T. Davis, Assistant Commissioner (Administration), Internal Revenue Service.

INTERGOVERNMENTAL FINANCIAL MANAGEMENT CONFERENCE

JFMIP joined with several agencies and a number of organizations representing State and local government financial managers in sponsoring an Intergovernmental Financial Management Conference in 1976. About 175 managers from Federal, State, and local governments in 25 States met in St. Louis on September 23 and 24 to exchange views on several financial management issues of current concern.

The keynote address was presented by Harrison J. Goldin, Comptroller of New York City. He brought the group up-to-date on the efforts underway to deal with New York's complicated fiscal problems. Of particular interest is an intensive cooperative effort to develop an integrated financial management system and have it in operation by July 1977.

Mr. Goldin noted that many other cities are facing problems similar to those of New York and called for a combination of Federal action, State oversight, and local fiscal reform. His specific proposals included more equitable Federal revenue sharing formulas, increased Federal funding of welfare and Medicaid costs, and Federal loan guarantees to State agencies on behalf of cities denied access to the public credit markets, provided such cities adhere to sound fiscal practices.

The conference was also addressed in plenary session by David Mosso, Fiscal Assistant Secretary, U.S. Department of the Treasury; Richard Heath, Director of Finance and Administration, Arkansas; Jack Urie, Director of Finance, Kansas City, Missouri; and Wayne Anderson, Executive Director, Advisory Commission on Intergovernmental Relations. Mr. Anderson addressed a luncheon meeting on "Fiscal Accountability at the Local Government Level."

A major portion of the conference was devoted to six workshops led by outstanding experts in several fields with full opportunity for questions and comments by all participants.

The conference was climaxed by a luncheon address by Elmer B. Staats, Comptroller General of the United States. Speaking on "Prospects for Resolution of Intergovernmental Management Problems," he called attention to some of the major problem areas and the steps that have been taken to deal with them. He noted that some degree of intergovernmental tension is inevitable and probably healthy. Mr. Staats stressed the importance of creating and maintaining a strong high-level mechanism at the Federal level to deal with intergovernmental issues, enforce agency compliance with Government-wide policy, and resolve interagency conflicts. He called also for strengthening financial management systems and improving productivity. He said that policy making officials from all levels of government must maintain a regular dialogue.

AUDIT IMPROVEMENT PROJECT

For a number of years it has been Federal policy to rely heavily on use of State and other non-federal auditors for audit of federally assisted programs carried out by State and local governments. There have, however, been difficulties in obtaining full implementation of the established policies. A number of special studies and reports have identified major problem areas. These include the following:

"Increased Intergovernmental Cooperation Needed for More Effective, Less Costly Auditing of Government Programs," GAO Report - B-176544, dated April 8, 1974.

"Problems in Reimbursing State Auditors for Audits of Federally Assisted Programs," GAO Report - FGMSD-75-22, dated June 25, 1975.

"A Report on Federal Government Audits: Abuses and What Corrections Are Needed," Department of the Treasury - November 1975.

"Initiatives for Improving Governmental Audits" Joint Conference Report, Intergovernmental Audit Forum - January 14-16, 1976.

"State Audits of Federally Assisted Programs," a position paper dated September 1, 1976, adopted by the Commission on Federal Paperwork.

The National Governors Conference, the National Association of State Budget Officers, and various States have also issued resolutions or reports on this subject.

Late in 1976 JFMIP was asked by the Secretary of the Treasury to undertake a project aimed at achieving cooperative action by all levels of government in generating appropriate audit improvements at an early date. By the end of the year a project plan had been developed for initiation of the project in January 1977.

The number and complexity of Federal programs carried out through State and local governments have increased substantially. Many of the programs are covered by legislation which sets up specific requirements, policies on compliance procedures, audits, etc. The different Federal departments and agencies have their own policies and procedures which take into account legislative requirements for their programs.

There is also a great diversity of policies and practices among the 50 States and the many units of local government. The intergovernmental audit process involves not only auditors but also program and budget officials at all levels of government.

A number of problems have been identified in the areas of overlapping or duplication of audit responsibilities, independence of auditors, proper disclosure and dissemination of audit results and funding arrangements.

Rather than addressing all of these problems in detail the JFMIP project will be focused on developing specific recommendations and plans for achieving significant improvements in two areas;

1. Avoidance of unnecessary audit duplication and concentration of audit resources on highest priority projects.
2. Funding arrangements for audits of federally assisted programs of State and local governments.

The project will be carried out in close cooperation with the National Intergovernmental Audit Forum and the Regional Forums which have already given considerable attention to this matter. Maximum use will be made of work previously done or currently being undertaken by the National and Regional Forums. The forums may be asked to undertake special tasks which will contribute to this project. The views of State and local officials and their organizations will be obtained in a variety of ways. Several staff members have been assigned to JFMIP to undertake this project.

CASH MANAGEMENT

The work of an interagency Money Management Task Force organized by JFMIP was summarized in a booklet, Money Management Study, issued in 1976. This study, demonstrated clearly the potential for improved management and substantial savings through more attention to cash management by operating agencies of the Federal Government. The following general guidelines were developed during the study in the hope that they would be useful to agencies in developing their own policies and procedures and improving their cash management practices.

Guidelines for Disbursements

1. Each agency should have a carefully developed disbursement plan as a part of its forecast of outlays, which should be consistent with the agency's objectives, strategies, program plans and budget.
2. A payment schedule and control system should be established.
3. Procedures should be established for evaluating economic factors, including the time value of money, in establishing payment schedules. Unless there are significant programmatic or policy factors, payments should generally be made at the time they are due.
4. Except for very large purchases where special analyses might be warranted, it is usually desirable to take cash discounts.
5. Procedures should be reviewed to assure that payments to small vendors and for occasional purchases are not delayed beyond the due dates.
6. Fuller use should be made of letters of credit and other established procedures for managing the timing of payments for government programs.
7. Procedures should be established for regular comparison of actual with planned disbursements.
8. The causes and impact of significant variances from disbursement plans should be evaluated and plans adjusted when necessary.

Guidelines for Collections

1. Agencies with significant amounts of receipts should have a collections plan which is a part of overall forecasts and consistent with the agency's objectives, strategies, program plans and budget.

2. Collection schedules and control systems for billing and cash processing should be established.
3. Economic factors, including the time value of money, should be considered in development of billing cycles and collection procedures. The importance of prompt collection and deposit of cash should be recognized.
4. Procedures should be established for regular comparison of actual with planned collections.
5. The causes and impact of significant variances from planned collections should be evaluated and plans adjusted when necessary.

Guidelines for Forecasting

1. Financial forecasts should be an integral part of the budget process.
2. The forecasting system should be designed to incorporate information which is consistent with the agency's objectives, strategies and program plans.
3. All assumptions used in developing the forecasts should be selected objectively on the basis of available information and the assumptions should be documented.
4. Forecasts should incorporate the best and most recent information available within the limits of practicality.
5. The forecasting system and the forecasts should be developed objectively by qualified personnel.
6. Forecasts should provide management with a most likely outcome, supplemented when practicable with information on error potential or ranges of estimates.
7. The forecasting system should have a capability for evaluating the sensitivity of the projected outcome to variations in the assumptions.

8. Forecasts should be subjected to regular and timely reviews in the light of actual experience and revised assumptions.
9. Appropriate officials of the agency, the Treasury Department and the Office of Management and Budget should be notified on a timely basis of significant variations from forecasts and planned changes.

Many of the points covered in these guidelines were incorporated in Treasury Department Circular 1084 "Regulations Governing Cash Management Practices Within The Federal Government" dated December 29, 1976. The purpose of this Circular was to broaden Treasury's overview of the cash management practices of Federal agencies and establish requirements for agencies which will maximize the amount of cash available to the Treasury and minimize borrowing needs. The regulations apply to all government agencies whose financial transactions affect the cash account of the Treasury. The Circular deals with such areas as: billings and collections, deposits, disbursements, cash advances under grant and other programs and cash held outside the Treasury. This Circular requires positive action by all agencies in design of their payment and collection systems. More detailed guidelines will be furnished through the Treasury Fiscal Requirements Manual.

The Office of Management and Budget is giving increased attention to the monitoring of Federal outlays. Requirements for agencies are set forth in OMB Circular A-112 dated September 1, 1976.

One of the areas given considerable attention in the Joint Financial Management Improvement Program's Money Management Study was the timing for payment of bills incurred by operating agencies. The General Accounting Office is making a more detailed analysis of this matter. Primary results of this study indicate that there are numerous instances where payments are being made either too early or too late.

Letters of Credit

One of the methods of reducing requirements for Treasury cash is the letter of credit. As a result of a JFMIP study in 1963, the letter of credit method of financing Federal grant programs was introduced by the Treasury Department

in 1964. The letter of credit method enables a recipient organization to obtain Federal cash quickly when needed, within an established limit.

The letter of credit method is now used by almost every Federal agency administering Federal grant programs. Disbursements under letters of credit have gone from \$1.5 billion in the mid 1960s to over \$63 billion in FY 1976. As of September 30, 1976, there were about 8,500 active letters of credit. It has been conservatively estimated that daily availability of funds to the Treasury has increased by \$2-3 billion through use of letters of credit instead of making monthly Treasury check advances to grantee organizations.

Continuing efforts are being made by the Treasury Department and other agencies to increase the efficiency of the letter of credit method and reduce even further the amount of excess cash held by recipient organizations. One technique being used extensively within the Department of Health, Education and Welfare is the single letter of credit. In this system numerous letters of credit issued by different organizations within the same Federal department to State agencies, local government agencies or other recipient institutions are replaced by one centrally administered single letter of credit issued to a central organization within the recipient institution.

Additional techniques for improvement of letters of credit include the delay of drawdown techniques, the checks paid technique, and the Letter of Credit - Treasury Regional Disbursing Office System. A proposed revision of Treasury Department Circular 1075 mandating the Letter of Credit - Treasury RDO System--for many organizations was published in the Federal REGISTER on November 24, 1976.

Electronic Fund Transfer Systems

Substantial progress has been made in expanding the use of direct deposit and electronic fund transfer systems in the Federal Government.

Public Law 92-366, enacted August 7, 1972, authorized paying Federal recurring benefit recipients by credit to their accounts at financial organizations. This program is optional for the recipient and the financial organization.

When the program was initially implemented, checks were drawn and directed to financial organizations for credit to the accounts of those beneficiaries who elected to participate in the program. Between February 1976 and December 1976, Treasury converted to an electronic funds transfer system, whereby payments are directed to financial organizations through the Federal Reserve Banks. The EFT system eliminates the issuance of checks for participating recipients.

In February 1977, the Treasury Department transferred 5.5 million direct deposit payments, totaling over \$1.2 billion. Promotion efforts are underway to encourage more of the 44 million eligible benefit payment recipients to participate in this voluntary program. Treasury expects to make 75 million payments by EFT in FY 1977. This is expected to grow to 113 million in FY 1978 and 156 million in FY 1979. It is anticipated that 40 percent of the benefit payments will be made by EFT by the close of FY 1980 with savings of over \$25 million annually.

Primary benefits of the program are:

- Improvement in service to Government beneficiaries through:
 - Virtual elimination of nonreceipt, delays in delivery, theft and check loss by recipient.
 - Availability of funds for recipients who travel.
 - Elimination of inconvenience in depositing and cashing checks.
- Ability to effectively handle anticipated normal increases in payment volume.
- Reduction in Government operating costs in the payment mechanism.

The Social Security benefit, Railroad Retirement and Civil Service annuity payments are now on the EFT system. Veterans compensation and pension payments will be converted to the EFT system by October 1977. The conversion of Federal salary payments to the EFT system will begin in 1977.

The Air Force continues to lead the way among agencies doing their own disbursing. Currently 60 percent of Air Force civilians and 61 percent of military active duty personnel

have their pay sent to financial organizations. As of October 30, 1976, EFTS was being used for payroll payments to over 320,000 Air Force personnel using over 9,000 banks and other financial organizations. Payments to most overseas locations are made by AUTODIN, magnetic tape and courier arrangements.

Treasury Department Circular No. 1083, "Regulations Governing the Utilization of the U.S. Treasury Electronic Funds Transfer System," was issued June 21, 1976. It encourages use of EFTS and establishes policies and procedures.

In September 1976, the Treasury Financial Communication System became operational. It uses EFTS for both incoming deposits and outgoing payments, using interactive computer telecommunications. Since that date, approximately \$30 billion of deposits and payments involving 20,000 transactions have been processed.

The objectives set for this system were:

--Cash Mobilization

- Accelerating collections,
- Controlling the scheduling and timing of disbursements, and
- Providing more timely data on available resources

--Improving the Treasury's central reporting and auditing control,

--Reducing paperwork and related operating costs, and

--Creation of a telecommunications network for financial data flowing into the Treasury

To accomplish these goals and objectives, the Treasury System is linked through the New York Federal Reserve Bank into the Federal Reserve Communications System or "Fedwire."

The FEDWIRE System links the 12 Federal Reserve District Banks, the Board of Governors of the Federal Reserve System, and the Treasury Administrative Communication system through the Federal Reserve's Culpeper Switching System in Culpeper, Virginia.

One of the workshops at the Financial Management Conference in February 1976 was on electronic fund transfer systems. At year end plans were being made for a one-day seminar on EFTS to be jointly sponsored by JFMIP and the Association of Government Accountants in March 1977.

AGENCY ASSISTANCE

During 1976 JFMIP completed its participation in a cooperative project with the Farmers Home Administration (FmHA) in the U.S. Department of Agriculture. The objective of this project, which was started in 1974, was to develop a coordinated financial management program for the agency. The changes which have been made and are in the process of being made will result in impressive financial savings and will help FmHA do a better job in its basic mission of making and servicing loans that contribute to the economic success of rural people and the areas where they live. The inter-agency team organized by JFMIP is credited by the Administrator of FmHA with playing a major role in the success of the project.

Major project accomplishments include the following:

1. The agency is installing a unified management information system and some of its elements are now in operation. This system will provide information on past results, information needed to guide current operations, and information for projecting future requirements.
2. A new loan disbursement system now in operation provides for drawing loan funds from the Treasury only as needed and thus saving interest cost for FmHA, its borrowers and the Treasury aggregating about \$40 million per year.
3. A work measurement system now in operation provides accurate indicators of what FmHA people are doing, how long it takes them to do it, and what the cost is. This system is used in estimating the agency's staff and funding needs and managing available resources more efficiently and effectively than was previously possible. Savings through increased productivity have been estimated at \$10 to \$20 million per year.

4. The agency is collaborating with The American University in a unique career development program for training its employees in financial management and executive skills.

Substantial progress was made during 1976 in the development of a financial management/planning system for the Bureau of Alcohol, Tobacco, and Firearms (ATF) in the Department of the Treasury. This started in 1975 as a cooperative JFMIP/ATF/Treasury project. The major effort is now being carried on by ATF with technical assistance from the General Accounting Office.

The objective of the ATF project is to design and implement a financial management/planning system that will record data on estimated and actual workload, staffing and costs in a manner that facilitates meaningful review by all levels of agency management. The work measurement portion of the system has been adapted from the system developed for the Farmers Home Administration. Work is being coordinated with Treasury Department plans for a personnel and payroll information system modeled after a system used by the Department of the Interior. By the end of 1976 work was underway on a Request for Proposals which ATF will issue in 1977 to obtain contractor assistance on detailed design, development and implementation of the system.

EDUCATION AND TRAINING

JFMIP continued its efforts to encourage other universities to apply the concepts used at The American University in the Institute for Applied Public Financial Management. The objective of this program is to educate government employees and other students in financial and related management skills which will contribute directly to improved government programs. The Institute uses the capabilities and resources of the School of Business Administration and the School of Government and Public Administration. The curriculum places heavy emphasis on practical application and is responsive to the needs and objectives of the students and the government organizations where they are employed.

Starting in September 1975 with one class of 20 students from the Farmers Home Administration, the Institute's program expanded to three classes in September 1976. The original class from the Farmers Home Administration is now in the second year of the two-year program and a second class from that agency began the first year. A third class consists

of students from several Federal agencies and five students from local governments in the Washington area. A fourth class consisting of students from the Department of Defense will begin the program in September 1977.

Several universities have shown strong interest in establishing programs, similar to the program at the American University or in applying some of the concepts. Information has been furnished to many other universities throughout the country.

The Civil Service Commission's Management Sciences Training Center serving the Washington metropolitan area conducted 295 management related training sessions for a total of 4,423 participants. Of these, 105 sessions were within the financial management areas and were attended by 3,000 participants. Additionally, 177 financial management related training sessions were conducted by regional training centers for 4,000 government employees. The Commission also established a National Interagency Training curriculum consisting of those courses that will be offered nationwide. Included in that curriculum were the financial management courses entitled:

- Basic Contracting;
- Budget Formulation;
- Governmental Bookkeeping
and Accounting;
- Practice Problems in Govern-
mental Accounting; and
- Simplified Procurement Methods
and Techniques.

JFMIP has cooperated with professional associations and other organizations in financial management training programs. Members of the JFMIP Steering Committee and staff have participated in a number of seminars and workshops as leaders and speakers.

PRODUCTIVITY PROGRAM

In July 1976 JFMIP issued its third annual productivity report as part of an interagency effort to measure and improve productivity in the Federal Government.

Volume I reports productivity measures for FY 1967-1975, analyzes the causes of productivity change, and presents information on the status of productivity programs.

Volume II consists of case studies from various public and private organizations which may provide useful examples to others who are interested in improving their productivity.

A Supplement to Volume I, "The Measurement Data Base" provides detailed information on the output measures used for the 25 functions covered in the report.

The current measurement system covers 1,926,000 staff years in 279 organizational elements of 51 Federal departments and agencies. This represents 67 percent of the total Federal civilian work force.

During FY 1975 productivity of the measured Federal work force increased 2 percent. Since the base year of FY 1967, productivity has increased 10.7 percent, or an average annual increase of 1.3 percent. As might be expected, there are substantial variations in the rates of change for individual organizations and for the 25 functional areas for which productivity indexes have been developed. Average annual rates of change for the different functions range from minus 2.4 percent to plus 6.5 percent. All but 4 of the 25 functions had productivity increases during this period.

Information on the causes for productivity changes has been obtained from the agencies submitting measurement data. Analysis of this data is helpful in extending the application of techniques which have increased productivity and identifying problem areas which need attention. The most commonly cited reasons for productivity change were:

Gains

- Workload increases.
- Improved training, increased job evaluation, greater upward mobility and use of career ladders.
- Improved morale as a result of job redesign and enrichment.
- Acquisition and use of capital equipment.
- Automation.
- Reorganization and work simplification.

Losses

- Increases in product complexity which cannot be quantified and factored out of the measurement equation. These include such things as increased environmental, safety and legal standards.

- Problems in obtaining funding for capital acquisitions.
- Steady and sharp declines in workload which cannot be matched by staff reductions.
- Duplicate work efforts during conversions to new or automated system.

Use of Productivity Data

Over the past several years Federal efforts to measure and enhance productivity have increased at an impressive, but uneven rate. Solid progress has been made in a number of agencies. Some agencies, however, have undertaken productivity efforts with inadequate preparation. Others have been skeptical about the usefulness of productivity measurement, viewing it only as a reporting requirement and hoping that the movement would disappear. Despite the fact that the word "productivity" has wide currency, the concept of productivity programs as an ongoing integral part of management has only begun to be accepted by Federal managers and organized labor.

Now that productivity measures are available for two-thirds of the Federal civilian employees, increased attention has been given to demonstrating the usefulness of productivity as a management tool. Productivity measures have utility in at least six major areas of management:

1. Setting of Goals. A productivity measurement system can aid in the setting of management goals and can make them more specific and meaningful.
2. Budget Justification. Productivity data provides a powerful tool for justifying staff requirements and capital equipment. It also provides a means for projecting the future impact of planned improvements on resource requirements.
3. Cost Reduction and Performance Improvement. Studies of productivity data help to locate specific problem areas and determine corrective actions.
4. Ongoing Control of Operations. Productivity measures help to monitor the efficiency of operations and assess the effects of re-allocating resources and any organizational changes.

5. Improvement Motivation. Since productivity measurement is primarily a scorekeeping technique, it provides a basis for the generation of incentive plans, productivity bargaining, suggestion award systems, and assessment of motivational programs.
6. Accountability. All of the above enable Federal agencies to communicate their successes and problems concerning the efficiency of government operations to the executive branch, the Congress, and the public.

Several activities, undertaken with JFMIP leadership during the past year, have been aimed at demonstrating the usefulness of productivity in the management process:

1. At a conference on "Implementing a Productivity Program" speakers from Minneapolis Honeywell, Travellers, Xerox, and Detroit Edison described their experiences with establishing and maintaining productivity programs. Each speaker stressed management commitment and employee involvement as keys to success in establishing a program.
2. A roundtable discussion with representatives from industry, State and local government, the Federal Government, and nonprofit institutions provided an opportunity for sharing a wide variety of experiences in implementing major productivity efforts. The discussion was focused on "lessons learned."
3. Work was started on a booklet containing comprehensive guidelines on how to implement a productivity program.
4. Informal consultations have been held with executive and legislative branch staff members on use of productivity in the budget process.
5. The management uses of productivity have been stressed during several workshops.

6. The JFMIP staff assisted the National Center for Productivity and Quality of Working Life in a series of demonstration projects on the concept of Total Performance Measurement (TPM). In this approach, measures of productivity and effectiveness are integrated with information on employee attitudes and customer attitudes to aid operational managers in identifying and correcting problem areas.

Changing Responsibilities for Productivity

In a memorandum dated July 13, 1976, the Director, Office of Management and Budget, reemphasized the importance of productivity and announced changes in central agency assignments. The National Center for Productivity and Quality of Working Life, which was established by P.L. 94-136 approved on November 28, 1975, has broad responsibilities for improving productivity in all sectors of the economy. The National Center will provide general direction for the internal Federal productivity program and will coordinate the various activities now being undertaken by Federal agencies. The Bureau of Labor Statistics and the Civil Service Commission will continue their active involvement in the program. The reporting responsibility previously handled by JFMIP will be included in the responsibilities of the National Center.

By memorandum of August 10, 1976, Vice President Rockefeller, as Chairman of the National Center for Productivity and Quality of Working Life, asked each agency to designate a senior official to serve as liaison to the Center.

The GAO staff that has been assigned to JFMIP to assist in the productivity area was reassigned to GAO's Financial and General Management Studies Division in September. This Division makes productivity analyses and evaluations for Congress and coordinates all of GAO's productivity efforts. It assists GAO auditors in their reviews of agency programs and has responsibility for oversight and evaluation of all efforts for promoting productivity improvements in Federal agencies.

The JFMIP role in productivity will be focused primarily on providing advice and assistance to agencies on financial management aspects of productivity and encouraging wider use of improved productivity systems.

EXAMPLES OF AGENCY IMPROVEMENTS

Among the financial management improvements reported by agencies are the following examples.

The Army has begun the complete redesign of its military pay systems. The new system will include all Army active duty, Reserve and National Guard personnel in a pay status as well as retired personnel. Using a direct access data base, teleprocessing and remote terminals, the central processing site will compute pay, process pay changes, make payments and develop statements of account with minimal human interaction. In addition, the system will automatically update the status of the military personnel appropriation as expenditures are made, provide statistical and analytical data, retain historical data on retrievable and micromagnetic media and respond to inquiries via teleprocessing.

The Air Force has completed the standardization of all civilian pay operations in the continental United States. This should result in a more responsive payroll distribution system. Future actions include plans to: convert the only overseas civilian payroll office to the new system; mechanize the reconciliation of pay and personnel records; mechanize leave and retirement records; and expand the use of the clustering concept to create more efficient groupings.

The Navy has completed the first phase of standardization of its civilian payroll processes, reducing the number of systems from 55 to 12 with a future reduction to seven standard systems envisioned.

The Army has also been streamlining its civilian payroll process. The new Standard Army Civilian Payroll System (STARCIPS) has been placed in operation at 62 installations, thereby replacing 54 different systems. Complete extension of the standard Army system is planned during 1977, leaving the Army with three civilian payroll systems, which will be reduced to two when the Army depots receive new equipment.

The Air Force Accounting and Finance Center established a Financial Management Improvement program to identify potential economies of operation and manpower savings. The purpose of the effort is to reduce support costs through centralization, regionalization and record-sharing actions and to increase direct mission capability. Each of the Military Departments now has adopted a formalized ongoing effort to promote financial management improvements.

The State Department implemented its new combined payroll and personnel system for all departmental employees as well as all Americans and foreign nationals served by the Washington Finance Center for the Western Hemisphere. Significant benefits have been reported through elimination of duplicate input of common data elements for both the personnel and payroll systems; elimination of contract card punching; elimination of the need for payroll personnel to abstract and code payroll change data onto code sheets, thereby possibility of errors; a decrease in required computer time; and the virtual elimination of all overtime previously required to process payroll changes in the Payroll Office.

The Rural Electrification Administration in the Department of Agriculture has implemented a Prime Criteria Loan Procedure for its program of assistance to electric power systems. Under this procedure, a list of financially strong and well-managed power distribution systems was prepared on the basis of financial and other performance criteria. Loan applications from systems on this list receive minimum review. The procedure is intended to release REA area office personnel for more intense analysis of borrowers with less favorable performance records and decrease the loan processing time for all borrowers. About 48 percent of all applications received will be processed as Prime Criteria loans. The estimated savings will be 32 staff hours per loan application, or 3.3 staff years per year.

The Railroad Retirement Board has implemented a new system to expedite initial payment to retired employees. Under the system, called IMPACT (Initial Monthly Partial Annuity Certification in Tiers), field representatives will make preliminary eligibility determinations and compute a partial rate of payment for most employees based on the age and years of service at the time of application. When the application is received in the Board's headquarters, the partial rate is paid. The computer system will begin paying the partial rate effective with the first day of the month the application is filed with certain reservations.

The Tennessee Valley Authority has reported a \$400,000 annual recurring savings due to its improvements in forecasting cash needs, monitoring the scheduling of large disbursements, and minimizing cash balances.

The Export-Import Bank conducted an in-depth study of its disbursement procedures which revealed several procedural duplications. Refinements were made in the system, including the design of a new disbursement form which combined wire transfer letters, check requests, voucher and posting media into one standardized voucher form. Use of the new form alone has resulted in an estimated annual savings of nearly four staff years and an estimated \$46,500 in administrative costs. It also enabled the EDP office to produce a daily record of disbursement actions, and established a basis for conversion to the new Treasury Financial Communication System and the planned automation of disbursement procedures.

The Department of Housing and Urban Development decentralized authority for the tax payment function on single family dwellings from Headquarters to its field offices. This authorization was based on a pilot program which demonstrated that the field offices could pay property taxes quicker and more accurately; reduce the tax penalties incurred by the Department; establish and maintain more accurate property tax records; and establish more effective relationships with local tax authorities.

Effective January 1, 1976, the Department of Housing and Urban Development completed the conversion of all letters of credit formerly operated through the Federal Reserve Bank System to the Letter of Credit - Treasury Regional Disbursing Office (RDO) System. The payment request is formatted in such a fashion that the recipients are required to submit a status of Federal funds report with each request for funds. This requirement provides the Federal program agencies with a tool for responsible cash management in the control of advances and the monitoring of the cash management practices of recipients. Application of this system as intended results in funds being advanced in amounts to meet current needs only, which minimizes cash flow from the Treasury and results in substantial interest savings by reducing Government borrowing to finance grant programs.

The Department of the Interior is using the Treasury Financial Communications System for receiving by wire quarterly collections of amounts due the U.S. Government for work performed in connection with the Trans-Alaska Pipeline. This procedure has increased the availability to the Department of the Treasury of over \$12 million annually by 7 to 14 days, representing an annual savings of at least \$12,000 to \$24,000.

The Bonneville Power Administration in the Department of the Interior has developed and implemented a computer system for managing its investments in various U.S. Treasury notes and bills. Investments, averaging about \$1 million per day, are recorded daily via a computer terminal. Reports on the status of the investments, including interest accrual, discounts and premiums can be requested from a remote terminal, and are generated at the end of the month. The system also serves as the basis for entries to the Administration's accounting system. The system has resulted in a savings of approximately 10 staff days per month.

The Department of Health, Education, and Welfare's Bureau of Health Insurance in the Social Security Administration has accelerated its efforts to reduce the unnecessary and excessive average daily bank balances maintained in intermediary and carrier Federal Health Insurance Benefit Accounts. Major emphasis was placed on the implementation of the checks paid technique under the letter of credit method. Contracts to handle the accounts are awarded on competitive bids. All contractors were requested to use this preferred technique for financing the Medicare Benefit Accounts in cases where it proved advantageous to the Government. During the first year of operation, nine contractors used the checks paid technique, resulting in an \$11.3 million reduction in cash balances. Additional savings were achieved by monitoring all other contractors' Federal Health Insurance Benefit Accounts in an effort to minimize the average daily balances.

The Social Security Trust Funds have been earning an additional \$1-\$1.5 million annually in interest income as a result of a new method developed by the Department of Health, Education, and Welfare which permits State governments to wire-transfer their social security contributions to the account of the U.S. Treasury. Previously, there were only two methods by which States could deposit social security contributions--by mail and over the counter. Since the wire transmission procedure is optional, it is unlikely that all States will adopt it in the near future but several States are now using it. If all States were to deposit their contributions by wire, the additional interest income accruing to the trust funds would approximate \$15 million annually.

The Retirement and Survivors Insurance and Disability Insurance Trust Funds administered by the Department of Health, Education, and Welfare are earning an additional

\$3 million in interest income each year as a result of various improvements made in trust fund drawdown procedures. The revised procedures allow for better estimates of cash needs, thus minimizing the trust fund drawdown and maximizing invested funds.

The Department of the Treasury continued its implementation of reporting Series E savings bond sales on magnetic tape in lieu of registration stubs. Ten additional issuing agents converted to the new operations during the year, which will result in a recurring annual savings of about \$190,000. Fifty-four issuing agents are now participating in the program.

To date, a new procedure developed by the Department of the Treasury for funding foreign currency bank accounts maintained by civilian disbursing officers has reduced these accounts by \$31 million, resulting in recurring annual interest savings to the U.S. Government of approximately \$2.2 million.

The U.S. Customs Service has adopted the Health Education and Welfare Computer Audit System (HEWCAS) as an aid in upgrading audit techniques. The HEWCAS system, developed by the Audit Agency of the DHEW, was reported in the JFMIP Annual Report for 1975. The system composes computer programs written in COBOL for processing and extracting data on any computer with a COBOL compiler.

The Internal Revenue Service developed a timesharing computer system to summarize a major part of the data necessary to prepare the Service's various budget submissions. System development has been substantially completed and the system was used successfully to prepare the FY 1978 budget to OMB. In addition, this system generates and prints the internal financial plans for the various components of IRS.

The Internal Revenue Service has also implemented a centralized clearinghouse for locally developed fiscal management computer programs. This procedure will help assure efficient utilization of existing computer resources at the National Office and seven regional systems sites through semi-annual listings of on-shelf computer applications.

The Office of Revenue Sharing has offered State and local government units receiving revenue sharing funds the option of having their general revenue sharing payments

deposited directly into their checking or savings accounts. By the end of 1976 more than 27,000 units of State and local government had elected to receive their funds using electronic fund transfer procedures.

In August 1976, the Federal Supply Service of the General Services Administration began billing civilian agencies for supply services through the Simplified Intra-governmental Billing and Collection (SIBAC) System. This was the sixth billing system to use SIBAC. The SIBAC system was started as the result of a study by a JFMIP interagency team and was first implemented in January 1972 when the Federal Supply Service began billing the Department of Defense for supply services.

The SIBAC system eliminates interagency receivables and payables, reduces the need for checks and deposits in payment of bills, and simplifies collection procedures by providing for simultaneous billing and collection. Under this system, the billing agency has funds available for its use on the day the SIBAC statement is prepared. Prior to SIBAC, it took from 60 to 90 days before funds became available to the billing agency. Currently, over 62,300 statements are being produced by automated means with charges of over \$1.8 billion yearly for civilian agencies. The GSA supply services to the Department of Defense amount to over \$630 million annually.

The Veterans Administration has continued installation of its Centralized Accounting for Local Management (CALM) System at its field stations. Through use of a computer output microfilm system, a single microfiche is produced, containing the same information normally printed on 269 computer pages. Annual savings of greater than \$1 million have been obtained from a reduction in paper purchases alone, and other substantial savings have been realized in mailing costs, storage space, and computer time.

The Energy Research and Development Administration developed an entirely new automated, on-line travel system to replace the cumbersome one in use the past several years. The system is designed to provide a continuous update of the travel accounts of ERDA organizations and to provide funds control by rejecting any proposed trips for which funds are not available. First year savings of greater than \$100,000 were obtained, and annual savings of greater than \$250,000 are projected for the future.

The accounting staff of the Energy Research and Development Administration is using several automated financial analysis systems. Computer programs were developed to assist in the analysis of production costs, alternative prices and related cash flows for the uranium enrichment program, and in the testing of assumptions related to the development of rates for the Geothermal Loan Guaranty Program.

The National Aeronautics and Space Administration's Johnson Space Center conducted an intensive review of user requirements for computerized reports produced from the various financial management reporting systems. Upon completion of the review, paper requirements for financial management reporting had been reduced by approximately 2,700,000 pages annually.

The Department of Labor is continuing development of automation of Federal Employee Compensation Act (FECA) Payment and Accounting functions. The current decentralized manual system will be replaced by a centralized automated claim control and payment process, with data inputted via "intelligent terminals" to a central data base.

The Environmental Protection Agency completed an extensive experiment in zero-based budgeting in several offices. This involved a critical review and analysis of the cost effectiveness of several of the Agency's programmatic and administrative activities. As a result, the Agency's budget reflected a redirection of resources in several significant areas where adequate resources were not available in prior years. This was made possible by redirecting the emphasis applied to areas of minimal payoff or low priority. An auxiliary benefit was the identification of several administrative processes requiring further examination aimed toward the adoption of more effective and efficient operating procedures.

The Advisory Commission on Intergovernmental Relations has taken a rather unique action to improve the efficiency of its financial management operations. Following a review which showed that the then current automated system could not handle an expanded account structure, the Commission converted to a manual operation! The manual system allows instantaneous alteration of programs, forecasts, and reports. The primary achievement of the switch is the integration of all financial documents into a single numbering system that is tied into package slip controls, receipt controls, and fund accounts. The Commission has a staff of 37.

The Urban Mass Transportation Administration of the Department of Transportation developed and tested a transit-industry reporting system and a uniform system of accounts and records, Financial Accounting and Reporting Elements (FARE). FARE accumulates public mass transportation financial and operating information by uniform categories. The system has been designed to assist in meeting the needs of individual public mass transportation systems, Federal, State, and local governments, and includes a sufficient level of detail to meet the analytical requirements of each of the different types of users. The information provided by this system will be used by UMTA to evaluate grant applications as well as the performance of the grantee after the grant is awarded.

By providing training courses concerning contract audits, operational auditing, and auditing of computer systems, to both State and Federal auditors, the Department of Transportation's Federal Highway Administration was able to significantly improve the quality of its surveillance over the financial operations of all funded agencies and to greatly assist the development of internal audit organizations at the State level.

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