



COMPTROLLER GENERAL OF THE UNITED STATES  
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The Honorable Jack Brooks  
Chairman, Committee on Government  
Operations  
House of Representatives

Dear Mr. Chairman:

This responds to your request that I comment on H.R. 7044, Congressman Dickinson's bill which requires that not more than one-fourth of the budget authority of any department or agency of the executive branch may be obligated during the last quarter of a fiscal year. The language of the bill is--with one exception--identical to language suggested by the General Accounting Office before the Subcommittee on Legislation and National Security, Committee on Government Operations in hearings on March 25, 1980. In our proposed language, we retained the limit of 20 percent in the last 2 months already in H.R. 4717 rather than 25 percent in the last quarter.

The specific amount of the limitation is not critical. What is critical is that the needed management improvements be made in the budget execution process. Obviously, our proposal of 20 percent in the last 2 months is not as restrictive as 25 percent in the last quarter. Any such limitation is, however, difficult to administer and addresses a symptom (disproportionate year-end spending) rather than correcting underlying management problems. We support the temporary use of a limitation on year-end spending as a means of conveying Congress' concern, not only with year-end spending itself, but with the need to strengthen the budget execution and procurement processes. Either alternative could be used for this purpose. The provision for granting exemptions from coverage where necessary would allow the more restrictive limit to be administered. However, under the tighter limit, it is likely that more exemptions would be needed.

In summary, we consider the element critical to solving this problem to be management attention to the quality--not

just the quantity--of spending. Either limit could be used to convey concern to try to bring about the needed emphasis on the budget execution process.

Sincerely yours,

ANTHONY SOKOLAR

For the

Comptroller General  
of the United States

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Mr. Myers (PAD)  
Mr. Hunter (PAD)  
Mr. Jenney (PAD)  
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