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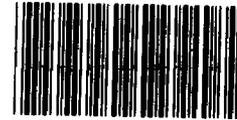
UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

December 18, 1980

PROGRAM ANALYSIS
DIVISION

B-201214

The Honorable John B. Anderson
House of Representatives



114016

Dear Mr. Anderson:

Subject: Using Congressional Reporting Requirements
in the Budget Process (PAD-81-24)

In your March 27, 1980, letter, you asked us to find out whether specific due dates for congressionally mandated reporting requirements are in synchronization with the budget process and whether executive agencies chronically miss statutory reporting deadlines. As you pointed out, if either or both of these conditions are true, then the Congress is being deprived of the full use of many of the reports it receives from the executive branch.

We share your concern about the potential value of these reports. Most of them are intended to provide the Congress with essential information about Federal programs, activities, projects, and budgets. Without this information, it would be extremely difficult, if not impossible, for the Congress to make rational decisions about governmental activities.

To answer the questions you posed, we reviewed and analyzed data from several sources that maintain information on congressional reporting requirements, including our own reporting requirements file, the Clerk of the House of Representatives' report system, and the Library of Congress' SCORPIO 1/ system.

In general our findings reveal that:

- report due dates are, for the most part, synchronized with the budget process;
- a significant number of reports transmitted by the executive branch are late; and

1/SCORPIO is an acronym for Subject-Content-Oriented Retriever for Processing Information On-Line.

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- no single organization systematically monitors and records the actual receipt dates of reports submitted to the Congress by the executive branch.

To find out if reporting requirements do coincide with the budget process, we needed to know which congressional budget phase generates the most reports. Table 1 shows that the majority fall due during phase I. This is the phase that encompasses information gathering and analysis, the essential precursors to making sound budget decisions. As a way of checking this general finding, we analyzed two report categories, "appropriations" and "budget," which we felt were particularly relevant to the budget process. Table 2 shows our results. Note that 55 percent of the appropriations reports and 56 percent of the budget reports must be submitted during phase I. (Enclosure I illustrates the results of tables 1 and 2.) Both these analyses indicate that the Congress recognizes the importance of timely information, and when it levies reporting requirements and due dates, it takes into account the various activities of each budget phase.

Table 1

Reports Required by Each Budget Phase

<u>Phases of the Budget process</u>	<u>Number of Reports</u>	<u>Percentage of Reports</u>
<u>Phase I</u>		
Gather, analyze, and prepare information	1,796	58.6
<u>Phase II</u>		
Establish spending priorities	197	6.4
<u>Phase III</u>		
Evaluate spending bills	540	17.6
<u>Phase IV</u>		
Reassess budget reso- lution; enact recon- ciliation bill	532	17.4
<u>TOTAL</u>	<u>3,065</u>	<u>100.0</u>

Table 2Appropriations and Budget Reports
Required by Each Budget Phase

<u>Month Required</u>	<u>Number of Reports</u>			
	<u>Appropriations</u>	<u>Percentage of Total</u>	<u>Budget</u>	<u>Percentage of Total</u>
<u>Phase I</u>				
November	1		3	
December	3		1	
January	82		88	
February	1		2	
March	2		2	
April	53		56	
<u>Subtotal</u>	<u>142</u>	<u>55.47</u>	<u>152</u>	<u>56.30</u>
<u>Phase II</u>				
May	1		1	
<u>Subtotal</u>	<u>1</u>	<u>0.39</u>	<u>1</u>	<u>0.37</u>
<u>Phase III</u>				
June	2		1	
July	53		54	
August	1		1	
<u>Subtotal</u>	<u>56</u>	<u>21.87</u>	<u>56</u>	<u>20.74</u>
<u>Phase IV</u>				
September	3		8	
October	54		53	
<u>Subtotal</u>	<u>57</u>	<u>22.27</u>	<u>61</u>	<u>22.59</u>
<u>TOTAL</u>	<u>256</u>	<u>100.00</u>	<u>270</u>	<u>100.00</u>

If, however, reports are not out of synchronization with the budget process, their usefulness to the Congress does seem to be impaired by tardiness. When reports are received after decisions have been made about issues addressed in the

reports, then the reports are, at best, of marginal utility to decisionmaking. To ascertain the extent to which agencies miss statutory reporting due dates, we reviewed and analyzed 2,000 reporting requirements and their due dates for the FY 1979 reporting period. ^{1/} We compared the recorded due dates with the recorded receipt dates for approximately 1,100 of the 2,000 reports. (Roughly 900 requirements were excluded from our analysis because either the reports were not due in FY 1979, or exact due dates could not be determined (due dates predicated on the occurrence of an event).) The results of our comparison are shown in table 3, which reveals that more than three-fourths of the reports required by law were more than 31 days late; two-thirds were more than 91 days late; and one-half were more than 181 days late.

Table 3
Delinquency of Executive Agency
Reports, FY 1979

<u>Days' Late</u>	<u>Number of Reports</u>	<u>Percentage of Reports</u>
0 to 30	246	22
31 to 90	125	11
91 to 180	195	17
181 to 360	566	50
<u>TOTAL</u>	<u>1,132</u>	<u>100</u>

Clearly, the biggest problem affecting the Congress' use of recurring reports is that executive agencies submit the reports late. We think tardiness is encouraged by the absence of a comprehensive system that would monitor and record the receipt dates of reports. Currently, no single organization within the Federal Government is responsible for keeping track of the full range of statutory reporting requirements. Such a system could help identify: (1) reporting requirements, (2) committees having oversight responsibilities for the requirements, (3) due dates contained in the requirements, and (4) actual receipt dates for each report.

^{1/}Data taken from the Clerk of the House of Representatives' reporting system.

The reporting systems maintained by the Clerk of the House and the General Accounting Office (GAO) come closest to identifying these essential elements.

Maintenance of the House system is pursuant to House Rule III, Clause 2, which stipulates that the Clerk of the House:

"shall make and cause to be printed and delivered to each member, or mailed to his address, at the commencement of every regular session of Congress, a list of the reports which it is the duty of any officer or Department to make to Congress, referring to the Act or resolution and page of the volume of the laws, or journal in which it may be contained, and placing under the name of each officer the list of reports required of him to be made."

The House system identifies the reporting requirements addressed to the Speaker of the House. For each requirement, the system contains the report due date set by law and its actual date of receipt. The system does not identify the committees having oversight responsibilities for the requirements to the Speaker. Moreover, it does not identify reports specified by law to be addressed to particular committees. As a result, this system does not reflect the universe of statutory reporting requirements.

The GAO maintains an inventory of congressional reporting requirements in accordance with Title VIII of the Congressional Budget Act of 1974 (P.L. 93-344), which directs the Comptroller General to:

"monitor the various recurring reporting requirements of the Congress and committees and make recommendations to the Congress and committees for changes and improvements in their reporting requirements to meet congressional information needs ascertained by the Comptroller General, to enhance their usefulness to the congressional users and to eliminate duplicative or unneeded reporting."

The GAO inventory contains reporting requirements addressed to the Speaker and to the President of the Senate, as well as those addressed to individual House and Senate committees. It also identifies the committees having oversight responsibility for the requirements, but it does not identify actual report receipt dates.

As support for our general findings, we have given your staff additional information on the questions listed below. To reflect data from a complete reporting cycle, we used FY 1979 instead of 1980. Your staff agreed to this change. Specifically, the information we supplied covers these questions in your March 27, 1980, letter:

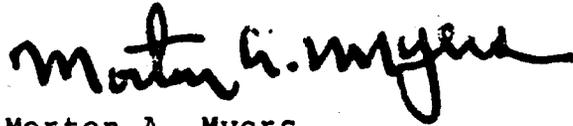
- Which sections of U.S. Code mandate a recurring report to the Congress at least once a year by a specific date?
- Which sections of U.S. Code mandate a recurring report to the Congress at least once a year without specifying a date?
- Which sections of U.S. Code mandate reporting requirements to be submitted to the Congress based on the submission of requests for authorization or appropriation of funds?
- For FY 1980, on what dates were recurring reports required by law actually submitted to the Congress?
- For FY 1980, on what dates were executive communications transmitting requests for authorizations or appropriations for agencies, departments, commissions, or functions described or analyzed in recurring reports to the Congress actually submitted or introduced in bill form by requests of the executive branch?
- For FY 1980, on what dates were the conference reports for authorizations or appropriations for agencies, departments, commissions, or functions analyzed in recurring reports to the Congress filed with either the House or the Senate?

For your information, we are now studying recurring reporting requirements and their associated trends over the past few years. In the forthcoming report, we plan to discuss: (1) the need and value of implementing a comprehensive monitoring and recording system, (2) the relevancy of existing requirements and to what degree do agencies' reports address or conform to legislative requirements or both, and (3) to what degree do congressional committees rely on information contained in the reports when making decisions during the budget and oversight processes. When our work is complete

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we will report our findings and recommendations on how to streamline reporting requirements and how to improve their utility to the congressional decisionmaker.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Morton A. Myers". The signature is written in a cursive, flowing style.

Morton A. Myers
Director

Enclosure

