

Mr. Helch
Mrs. Smith



Address by the Comptroller General of the United States,
Elmer B. Staats, at the 18th Annual National Symposium
and Exposition of the Federal Government Accountants
Association, Washington, D. C., June 9, 1969

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THE FINANCIAL MANAGEMENT SCENE, 1969

We are meeting at a time when the need for greater understanding of the importance of improved financial management to the Federal Government probably was never greater. The demands upon the Government for more effective and expanding services in nearly every area of our society probably have never been heavier and these demands, large as they are, are certain to increase in the years immediately ahead. Our system of apportioning the tax dollar--our system, in other words, of determining priorities--is being questioned by articulate groups in and out of Washington. Across the Government, from the White House to the Congress, there is increasing awareness that improved financial management is needed--and urgently needed.

All of this, of course, is not news to you members of the Federal Government Accountants Association. You are deeply enmeshed every day in these matters. Most of you know what the problems are, what the needs are for solving them, and what the more obvious difficulties are that must be surmounted. Most of these problems, needs, and difficulties come under the broad heading that I will call "the financial management scene, 1969." Financial management is at the

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core of the question of determining national priorities. It is part and parcel of the need for developing better information on which these determinations are based.

The selection of subjects which you will be discussing in the technical sessions of this symposium in the next three days indicates that the Federal Government Accountants Association is very much aware of these challenges. I am certain that the symposium, consequently, will be a stimulating and fruitful experience for all participating. The General Accounting Office considers this year's FGAA annual meeting a particularly important occasion. We are particularly pleased to be invited to participate.

When FGAA was organized in 1950, it was believed that an association whose members were engaged in the daily activities of the Federal Government would be particularly well qualified to support the Government's financial management efforts. The rate of FGAA's growth in less than 20 years from its original 40 members to almost 7,000 today, coming from some 125 Federal agencies and major divisions throughout the country reflects the need for such an association and the validity of that assumption. As a national association you provide a medium of professional communication on issues and problems of financial management that is vital. This symposium attests to that fact.

We hear the term "financial management" used extensively and commonly in Government literature and discussions as if everyone understood what the term means. I am not sure that this is so. For my purposes today I am using the term to mean the methods and processes by which the Federal Government determines the allocation, and controls the use of, that part of the gross national product which the Federal Government preempts for its purposes.

Where everyone looks, changes are under way--in accounting systems, in budgetary practices, in organizational structure, in the way information of all kinds is being gathered and analyzed--changes that hopefully will result in improvements. I say "hopefully" because this is a period in which we are exploring methods and procedures in many areas that are new to many of us.

For example, new and improved classification schemes are being developed for financial information. This is happening at a time when the classification of financial information for planning-programming-budgeting purposes has not been fully determined. It is happening at a time when the Congress is considering a bill which would direct the establishment of standard classifications of Federal programs, activities, receipts, and expenditures.

There are many reasons for the current high level of activity. Most obvious is the dramatic increase in the growth of the Federal Government itself. Federal outlays have about doubled in 10 years and it is estimated that they will be about \$193 billion for fiscal

year 1970. This increase is attributable to many factors besides the requirements of national security and international affairs, the primary factor being the tremendous growth in the population of the United States accompanied by large concentrations of the population in urban areas.

The Federal Government has undertaken a multitude of new programs in an effort to relieve the social problems accompanying this dramatic change. These programs have emphasized the basics of society--transportation, housing, education, job opportunities, environmental pollution, law enforcement, and many others. The proliferation of new programs, the expansion of old ones, and our deep involvement in world affairs have all had a cumulative effect adding up to the tremendous problems of managing the Government economically and effectively.

The need for finding better ways of making decisions with respect to allocation of resources and the necessity for controlling more efficiently the flow of resources to their ultimate recipient has caused concern among the Government's managers from the Congress and the President on down. We are all aware that these concerns, expressed in various ways, have been translated or are in the process of being translated, into plans of action.

Most of us here, of course, are familiar with those plans already translated into action. I refer to PPBS or the Planning-Programming-

Budgeting System, the restructuring of the Federal budget as a consequence of the recommendations of the President's Commission on Budget Concepts, the sharp increase in Federal aid to states and local governments, the stepped up improvement efforts in department and agency accounting systems, and the personal interest by President Nixon and former President Johnson in improvement in the Government's financial management procedures.

Let me review some of these developments and comment on their effect on financial management at greater length.

PLANNING-PROGRAMMING-BUDGETING SYSTEM

An innovation that caused much concern among all managers, program as well as financial, was the introduction of the planning-programming-budgeting system throughout the Government. To refresh our recollection on how PPBS came into being, it may be helpful to highlight its history.

In 1949 the first Hoover Commission recommended that the budget should show what the departments and agencies were intending to do--that is, it recommended a budget based on programs or performance rather than on objects or expenditures.

In 1951 the Bureau of the Budget issued instructions implementing this program for budget presentations and justifications.

In 1955 the second Hoover Commission noted this development but recognized that there had been little effective action in developing

the cost of programs. It recommended that action be taken to install accrual accounting and cost budgeting for this purpose.

In 1956 the Budget and Accounting Procedures Act was amended to specifically require accrual accounting throughout the Government.

In the early 1960's came the Bureau of the Budget requirement of 5-year projections from the departments and agencies.

In 1961 PPBS was adopted for management of military programs in the Department of Defense.

In 1965 PPBS was extended by Presidential direction to 22 departments and major independent agencies of the executive branch.

In 1969 it is being extended to 9 more independent agencies and commissions.

Although the basic concepts of PPBS are not really new, its adoption Government-wide is new. Generally, PPBS is an elaboration and a further effort to make systematic a process that has been developing for some 20 years.

Basically, the objective of PPBS is a more systematic approach to the problems of making decisions that management has always attempted to practice in budgetary matters, that is to allocate available resources as efficiently as possible in achieving results desired.

No easy generalizations can be made as to the current status of the PPB system within the executive branch or of its influence

in the budgeting process. PPBS has not been accepted heartily by all agencies or by the Congress. Its future is not clear. To make it fully effective, most would agree that there is need for further experience as well as changes in financial management practices. Analytical capability has certainly increased and benefit-cost studies of alternatives have been made in most agencies. However, a number of problems still exist.

The first of these is the lack of a sufficient number of trained personnel competent to analyze issues and program alternatives. Progress has been made through training programs instituted by the Civil Service Commission and elsewhere and through experience being gained by agency personnel in their day-to-day work.

A second problem is the difficulty of applying systematic analysis to those programs which are concerned with other than purely economic efficiency as a goal--education, health, social security, and so on.

A third problem, one which particularly concerned the second Hoover Commission, is the lack of information on the cost of programs. The accounting principles and standards issued by us for the guidance of Federal agencies require that agency accounting systems produce cost of performance data in accordance with the program structure adopted under the PPB system. Most of the accounting systems

being submitted for our review do include requirements of this kind, but I believe it is safe to say that there are few systems that really accomplish this purpose.

PRESIDENT'S COMMISSION ON BUDGET CONCEPTS

Turning to the budgetary field, the most recent changes of a major nature resulted from the recommendations of the President's Commission on Budget Concepts. You will recall that the Commission was established to recommend improvements in budgetary presentation which would advance both public and congressional understanding. The Commission made 13 major recommendations.

The most important recommendation was that a unified summary budget statement be used to replace the then existing three or more competing concepts that were both confusing to the public and the Congress and deficient in certain essential characteristics.

The recommendation having the greatest effect on the Federal financial community was that budget expenditures and receipts be reported on an accrual instead of a cash basis. This restructuring has resulted in unforeseen, and to some extent quite onerous, changes in the way budgets are formulated and budget results are reported. The adoption of this recommendation was recently reaffirmed by President Nixon and will go into effect for the fiscal year 1972 budget.

Implementation of the Commission's recommendation will require significant efforts to be directed at the development of accrued revenue and expenditure information. Some agencies, of course, can make this change with little or no effort. In others, modifications required in accounting systems and ways of collecting data will be drastic. This is particularly so in regard to unreported or unbilled performance under procurement and construction contracts and grant programs.

A special steering committee composed of representatives of the Department of the Treasury, the Bureau of the Budget, and the General Accounting Office has been established to spearhead the follow-on work necessary to carry out the budget and accounting recommendations of the Commission. Solutions to the problem are being actively pursued and progress is being made.

FEDERAL GRANTS-IN-AID TO STATE
AND LOCAL GOVERNMENTAL ENTITIES

Improvement in all phases of financial practices is made mandatory by the sharp increase in Federal aid to State and local governments. These dramatic increases have produced problems that at times seem insurmountable. New dimensions have been added to the Federal Government's relations with States, cities, counties, school districts, and other independent local Government entities. The growth of these programs is almost unbelievable--from an outlay of just over \$3 billion in 1955 to almost \$21 billion in 1969. Federal aid constituted

approximately 10 percent of all general revenue available to State and local governments in 1955 and nearly 18 percent in 1969. At such a rate of expansion we can easily visualize an outlay of over \$50 billion in 1975.

These programs embrace 50 states, 3,000 counties, and over 90,000 local governmental units. There is no official list of the number of authorized Federal aid programs, but last summer Congressman William Roth of Delaware compiled a list of 1,050 separate programs operated by over 20 departments and agencies through some 150 major bureaus and offices.

Many of these programs have individualized rules and regulations for administration, accounting, auditing, reporting, and even for accounting. Many have specific requirements relating to such things as matching funds to be supplied by the grantee, or eligibility of recipients involving age, income level, type of neighborhood, or geographic location. The result: almost insurmountable problems of administration.

Financial managers, particularly, have difficult problems to solve because of the various governmental levels involved in the pipeline through which the Federal aid funds must flow, the degrees of sophistication of the levels of local government with respect to their own financial management, the proliferation of the number of grantees as the pipeline lengthens, and the human problems resulting

from diverse political, social, economic, and educational views in the different parts of the country and even within local communities.

Efforts are being made to solve these problems. For example--

The Joint Financial Management Improvement Program last year established a project to study the financial administration of the grant-in-aid programs with the purpose of coming up with recommendations for simplification and, where possible, unification. The Bureau of the Budget is beginning a long-range project from which it is hoped solutions to some of the problems can be found.

The President recently created in his own executive office under the supervision of the Vice President an Office of Intergovernmental Relations. This office was not created primarily for problem solving, being more in the nature of a clearing house or liaison agency between levels of local government and the Federal Government. The Office does have an assist role in that, as the President's directive stated, the Director shall, upon request, assist all Federal departments and agencies with problems that may arise between them and the executive agencies or elected officials of state and local governments.

As Federal aid programs increase, Federal financial managers must give more attention to the simplification and unification of their financial administration. The Congress has indicated its

interest in this area through the introduction of several bills, one of which would provide for a consolidation of grant programs upon recommendation of the President. Another would provide for the simplification of administration through joint funding of local projects and would promote some economies in audit.

Since this is one of the Federal Government's programs in which the financial management community can make a tremendous contribution, I hope the possibilities before us will be the subject of thought and constructive discussion by this symposium.

ACCOUNTING SYSTEMS DEVELOPMENT

I now turn to a subject of special concern and responsibility of a great many here--accounting systems development.

The Congress has expressed increasing concern during the past 5 years over the slow rate of improvement in accounting systems since the passage of the Budget and Accounting Procedures Act of 1950 and the 1956 amendment to that act.

The House Government Operations Committee has held hearings and issued reports expressing its concern. Bills have been introduced to impose penalties on agencies that fail to improve their accounting systems. These expressions by the Congress have had a stimulating effect on the executive agencies.

The Congress also has expressed a clear interest in systematized information systems for its use in analyzing proposed legislation and appropriations requests.

Of course there are scores of agencies, hundreds of programs, thousands of geographic locations, and an extended variety of activities for which improved accounting must be accomplished. Some agencies and programs are relatively small and relatively uncomplicated. Others are extremely large and complex. Some involve large contract operations with industry, universities, and others. Some involve substantial programs with State and local governments, universities, and nonprofit organizations.

Appropriate coordination of these interlocking operations is a task of magnitude for the larger agencies involved. Many agencies are making significant efforts to improve financial management in general and accounting systems in particular.

Most of you are aware that the Budget and Accounting Procedures Act of 1950 places responsibility on the Comptroller General for:

1. Prescribing accounting principles, standards, and related requirements;
2. Cooperating with Federal agencies in the development of their accounting systems;

3. Reviewing and reporting on agency accounting systems; and,
4. Approving accounting systems that are adequate and in conformity with prescribed principles, standards, and related requirements.

Recently, added emphasis has been placed on these responsibilities. The accounting principles, standards and related requirements have been prescribed and a significant amount of additional manpower is being devoted to the remaining responsibilities of cooperating, reviewing, and approving.

The first accounting system approved under the Budget and Accounting Procedures Act was approved in 1951. During the period 1952-59, 39 systems were approved. There was a decided lull in approvals during the 5-year period 1960-64 when only three systems were approved. This slow pace led to the congressional hearings to which I have referred and the related continuing congressional interest in financial management which has been evidenced each year since 1964.

The executive branch also has supported--at the highest levels--improved systems of financial management. This is evidenced by the Presidential announcement in 1965 of the adoption of PPBS and the Presidential memorandum of May 1966

endorsing the objectives of the Joint Financial Management Improvement Program. Recently, a Presidential memorandum reaffirmed the importance of going forward promptly with converting the budget and the companion financial reports of the Treasury to the accrual basis as recommended by the President's Commission on Budget Concepts.

In calendar year 1968, an 18-year peak was reached in approval of accounting systems. In that single year, 10 complete systems, 3 segments of systems, and 15 statements of principles and standards were approved. Present agency schedules for submission of accounting systems for approval by the Comptroller General indicate that this accelerated pace will continue.

As many of you know, this is an area that is fundamental to the General Accounting Office. It is basic doctrine that agency accounting systems must be designed and operated to provide complete and current financial information to management. GAO accordingly is always active in this area, assisting the departments and agencies cooperatively whenever and wherever possible.

At the present time, GAO is particularly active in this work in the Department of Defense. Currently we have within the GAO

Defense Division a Management Control Systems Group whose sole function is to work cooperatively with DoD personnel to assist them in the development of accounting systems that will meet the standards prescribed by our Office.

As an indication of the significance I place on this area, about 11 percent of GAO's resources available for its Defense Division is assigned to cooperative systems work. We carry out this work by maintaining a continuing day-to-day working relationship with officials and staff of the Department of Defense and the military departments, by being currently well informed on what improvement efforts are being made, by identifying specific areas in which we believe improvements are needed, and by working closely enough with agency officials and staffs to enable us to reach a common understanding of the concepts of the systems to be developed. We have also made ourselves available to provide such technical assistance and guidance as may be needed in the design and development of agency accounting systems and in the resolution of problems.

At present, GAO's major efforts in this area are being devoted to assisting the Department of Defense in the implementation of accounting systems in the following areas: Operations, Research and Development, Industrial Funds, Accrued Expenditures, and Air Reserve Forces Pay and Travel System.

In addition to our cooperative systems work, we consider the adequacy of systems during our regular audit work. Subjects of current interest are the adequacy of inventory control, the effectiveness of maintenance data collection systems, and the reliability of cost data in the engine overhaul program.

STAFFING AND TRAINING

The endless complexities of a modern financial management system to serve the information needs of management has generated a need for an upgrading of skills, another subject of great interest to this symposium. In response to this need, the Civil Service Commission established the Financial Management and PPBS Training Center in Washington, D. C., in 1967 to provide training for executives and staff specialists. The Center develops specialized training materials and provides advice and assistance to other agencies in matters relating to training.

During fiscal year 1968, the Center conducted 5 training programs for nearly 2,000 participants in the Washington area. Additional training sessions were conducted in the field for more than 3,000 employees. A substantial number of new courses are under active development for fiscal year 1969. New courses in financial management will include "Estimating Program Costs" and "Financial Control."

Governmental accounting courses at colleges and universities are based almost entirely on accounting practices of municipalities.

Courses based on accounting in the Federal Government are not taught because there is no suitable textbook on the subject. The Joint Financial Management Improvement Program has begun the development of a textbook on the Federal Financial Management System, primarily for use by Federal managers and financial personnel but useful to students of business and public administration and political science. I hope that some of you who are here today will be contributors to this textbook.

The increased emphasis on training in financial management holds much promise for long term benefits. At this time, however, there is a continuing shortage of qualified personnel at a time when the demands for better financial management are increasing.

I am sure it is a matter of concern to this symposium as it is to me that the problem of adequate staffing for financial management positions--always a challenge--has been aggravated recently by the provisions of the "Revenue and Expenditure Control Act of 1968" which placed limitations on the number of civilian officers and employees in the executive branch. Along with limiting the number of employees, the act directed the development of expenditure control procedures--an additional workload for many of you.

AUDITING

In the area of auditing, there is need for a greater awareness of change and challenge. Government operations being what they are, auditing can never be stabilized with work going on with little concern being given to changes in scope, direction, or dimension. There have been some changes in Federal agency auditing in the past few years but these have been mainly connected with changes in the structure of organization. There have been moves to consolidate audit activities in some departments into a central audit organization and some moves in the direction of providing small policy guidance groups at high levels. But there is no place for complacency.

If a feeling of complacency among Federal auditors does exist, I for one feel that it is self-deluding. As a consequence of many changes in the Government itself--some of which we have already discussed today such as its expansion both in expenditures and the number of its programs--many changes in the approach of auditing will become mandatory in the near future.

Let me give you three examples of what I mean.

First. The change in the presentation of the reports on budget execution from the cash basis to the accrual basis will certainly require an extension of the auditor's traditional program. Reports on the cash basis are relatively simple, and the system through which the information is collected is relatively simple. Because of

this simplicity in the past, auditors have given little or no attention to this aspect of Federal reporting. The accrual method of reporting is not simple nor are the systems through which the reported information is collected simple. Individual cash reports can be verified by independent summary totals accumulated in the Treasury Department. This is certainly not so of reports on the accrual basis. If accrual reports are to receive the same credibility as cash reports, there must be assurances to the top managers of the Government--the President, the Director of the Bureau of the Budget, the Secretary of the Treasury, and the Congress--that budget results reported on the accrual basis are reasonable. Here then is a challenge to shake any complacent auditor: providing assurance that budget execution reports are reasonably valid.

Second. The increasing level of Federal aid to state and local governments has produced, and every day is producing, more problems of financial management. The proliferation of Federal aid programs and the tremendous number of delivery points, of which I spoke earlier, have resulted in audit problems of a magnitude hitherto unknown. As the aid programs expand so will these problems. Of course some of you have become concerned about this, but permit me to caution everyone present at this symposium that the problem becomes more and more complex with every new day. It is one that will require for solution the best

brains in the audit fraternity. It will require coordination of Federal auditors, state auditors, local government auditors, and independent public accountants involved in these programs. The solutions to some of these problems may require actions that will be distasteful to many of you, but the solutions must be found.

Third. The General Accounting Office is now considering delegating more responsibility to the agencies in connection with the settlement of accounts of accountable officers and granting relief on account of irregularities. This can be done only if we in the GAO have some assurance from the auditors that the agencies' discharge of this responsibility is being performed in a reasonable and prudent manner. As the audit responsibility expands, the quality and competence of the auditors themselves must also expand. This means that more concern must be given to the training and technical development of audit staffs and to raising the qualifications of those who would enter the audit field.

COMPUTERS

Now I turn to yet another change--the role of the computer in Government information systems.

The increase in the size of the Federal Government in practically every dimension--of increased expenditures, of proliferation of programs, of multiplicity in relations of state and local governments--has brought about a crisis in its management that has just recently

begun to be recognized. The crisis results from the need for information which is not to be had at the present time. To manage reasonably well, the man who makes decisions must have information on which to base his decisions. This lack of management information has stimulated concern and activity at the highest level of Government.

In the present day world, collection and analysis of masses of data can be accomplished only through the use of electronic computers. Their role in this field has been recognized. The President in a memorandum to the heads of departments and agencies in 1966 made it clear that he wanted priority emphasis to be given to twin objectives: (1) using electronic computers to do a better job, and (2) managing computer activity at the lowest possible cost. He said he wanted every agency head to give thorough study to new ways in which the computer might be used to provide better service and to improve agency performance to reduce costs.

The Congress has expressed interest and concern over the unfilled need for information. Several bills have been introduced to provide means for filling those needs. Just recently, a bill was introduced which would put a heavy burden on our Office by giving it an extensive responsibility in developing new information gathering systems.

The Bureau of the Budget is undertaking a long-range study aimed at eventually developing an information system to assist in the budgetary process.

The Library of Congress has developed a computerized system for providing congressional committees with the status of legislation pending in the Congress.

The Air Force has developed a system of Legal Information Through Electronics (LITE) by which computer techniques are used to obtain citations to information in the United States Code, the Comptroller General's decisions, and the Armed Services Procurement Regulation.

While nearly every agency of the Government is using computers, most of these were developed for such purposes as supply management, accounting, payrolling, personnel management, and other internal management requirements, with little consideration given to broader uses except, possibly, the production of certain summarized reports required by the Treasury Department, the Bureau of the Budget, the Civil Service Commission, and the Internal Revenue Service. The day is fast approaching when more extensive information requirements will necessitate the integration of the numerous independently developed systems into one Governmentwide system. The complexities of accomplishing this are almost overwhelming.

The concept of a total management information system involves the collection of data relating to the total processes concerned with the planning, execution, and control of all Government functions from the highest level of formulating legislation to the lowest level of managing a small activity.

Such a planning effort is certainly beyond the capabilities of any one group of so-called experts. It must involve a representation of all facets of the Government. Financial managers certainly will be involved to the extent necessary to see that their needs are satisfied. All other types and levels of management must have their input to the development of the total system. The interfaces or shared boundaries between the various subsystems such as the financial management system with the personnel system and the program system must be clearly recognized and planned for.

Since the electronic computer is one of the marvels of the age, it can produce benefits of untold value. It can also, if misused or misapplied, produce horrifying confusion and cause wasteful outlays of large sums of money. In the planning of large scale information systems, it is essential therefore that mistakes of the past be recognized, that the needs of the present as well as the future be given consideration, and that the effort be conducted by teams representing all manner and kinds of skills and backgrounds. There is a place on these teams for the dreamers, the planners, and the doers--those experienced with the past as well as those concerned with the future.

The computer will serve us only to the extent that we wish to be served. If guided by intelligent planning, the computer will produce benefits of untold magnitude. The computer, however, will not do the planning or the managing of the Government. That is man's job.

CONCLUSION

It is time to bring these remarks to a close. I cannot do so without taking this opportunity to emphasize my own view of the important contribution that each and every one of you do make, and can continue to make, in your services, whatever they may be, to sound financial management in the Federal Government.

I am not stressing this merely to be complimentary. I am stressing facts. You are qualified professionals. You each have opportunities to influence events in your own agency, more than perhaps you realize. You can support one another through the FGAA in doing so. Your active presence through an organization, and as individuals, on the financial management scene is a constructive, influential force. This is your potential.

We have been discussing, very largely, the problems surrounding the Government manager and his need for more and better financial information. The range of our discussion has been Government-wide-- from the Executive Office of the President to the Congress, from the top-level manager to the lowest echelons. But the point I want to make clear is that all these men, whatever their position, would be powerless to operate without you, the Federal accountant.

I would go as far as to characterize the professional accountant in the Government service as the cement that holds the Government together. As we all know, cement, properly mixed and properly

reinforced, will support almost any structure. In the same way the Federal accountant, providing the proper mix of financial data to Government managers, will provide the information that will enable the managers to make the decisions necessary to the Government structures of the future, such as we have been talking about.

You should, therefore, have the highest sense of your professional importance to your President, to the heads of the departments and agencies, and to the Congress. If they did not have you accountants and auditors to back them up, there would be no Government. Your role in Government and your contribution to the people of this country is as simple and as profound as that.

UNITED STATES GOVERNMENT

Memorandum

MR. ~~KELLEY~~ *MSH*
MRS. SHEA *4/9/69*
GENERAL ACCOUNTING OFFICE

APR 9 1969

TO : Heads of Divisions and Offices*

FROM : Director, Program Planning Staff - *H. C. Kensky*

SUBJECT: FGAA Annual Symposium

Please post and/or distribute the attached preliminary announcement of the Annual National Symposium of FGAA to be held June 9, 10, and 11, 1969, at the Sheraton-Park Hotel.

The program and workshop-seminar sessions formulated by our Symposium Committee, I feel sure, will be of interest to you and your staff. The Comptroller General will make the Keynote Address on June 9. Other GAO people participating in the program are Messrs. Newman, Herbert, Binder, Maycock, and Uyeda. Future announcements will show the schedule of the general program and workshop-seminar sessions and participants.

Attachment

*Office of Policy and Special Studies
Civil Division
Defense Division
Field Operations Division
International Division
Transportation Division
Office of the General Counsel
Office of Personnel
Office of Administrative Services
Claims Division
Washington Regional Office

Recd 4-9-69 (10:30 am)