liquidate such liabilities of the Government. The report shall set forth the required data in a concise form, with such explanatory material (including such analysis of the significance of the liabilities in terms of past experience and probable risk) as the Secretary may determine to be necessary or desirable, and shall include total amounts of each category according to the department, agency, or instrumentality involved.

Approved November 13, 1966.

## LEGISLATIVE HISTORY:

HOUSE REPORTS: No. 1450 (Comm. on Ways and Means) and No. 2327 . (Comm. of Conference).

SENATE REPORT No. 1707 (Comm. on Finance). CONGRESSIONAL RECORD, Vol. 112 (1966):

June 15: Considered and passed House.

Oct. 12: Considered in Senate.
Oct. 13: Considered and passed Senate, amended.
Oct. 20: House agreed to conference report.

Oct. 22: Senate agreed to conference report.