ceeds for the sale of any sealskins processed by the contractor. In the event, proceeds from sales were insufficient to reimburse the contractor for allowable costs of the contract, the deficiency was to be paid the contractor out of funds appropriated for administration of the Pribilof Islands.

NO FORMALIZED ACCOUNTING ON USE OF RECEIPTS

Representative CURTIS. By the way, and have you all made any recommendations as to how we might formalize the accounting of this?

Mr. STAATS. The answer is that we have not. As I have mentioned earlier, to the best of my knowledge, this is the first time this over-all type of compilation has been put together in this particular form. I think it would be of use to a number of the committees of Congress.

PRESIDENT'S COMMISSION ON BUDGET CONCEPTS

I cannot speak finally for the President's Commission on Budget Concepts, but I would think that it would be almost inevitable that that Commisison will address itself to this same issue.

Representative CURTIS. Yes.

You can see in the Ways and Means Committee why we would become involved.

First, we have never developed capital budgets in the Federal Government. I think we badly need them because we get proceeds from the sale of capital assets. We were talking about one today.

Second, we get proceeds from user fees.

Apparently we haven't developed any uniformity about how the receipts from either of those two sources might be used. How do we develop some sort of uniformity in this area?

CATEGORIES OF SITUATIONS RE USE OF RECEIPTS

Mr. STAATS. If I may say so, it seems to me you have three fairly distinct categories of situations.

BUSINESS-TYPE ENTERPRISES

One is the business-type enterprise where the Congress is interested in knowing what the shortfall is between receipts and outgo.

Representative CURTIS. Yes.

Mr. STAATS. I am thinking of power.

Representative CURTIS. TVA, and so forth?

Mr. STAATS. Yes.

REPAYMENTS TO LOAN FUNDS

The second type situation is where you have a loan fund into which repayments are made, and the question of whether those repayments become available for new loans under a revolving loan fund concept.

USER CHARGES

The third is the situation you have been referring to, namely, where you have user charges for people who receive some special service or benefit from the Government and are therefore charged, in effect, a tax, and how that money gets spent. Whether it is earmarked. The gasoline tax for highways is a case in point.

Representative CURTIS. Or stamps.