

Mr. BROOKS. How many people did you say were involved in your program?

Mr. PFAHLER. About 500.

Mr. BROOKS. Of that 500 employed in your total enforcement operation, how many investigators do you have in the field?

Mr. PFAHLER. There are 48 who are investigators as such, although the transportation technicians, of which we have 182, do some investigative work as part of their regular duties.

Mr. BROOKS. Our very able Republican counsel, Mr. Copenhaver, who has been studying other hearings, estimates you have 526—111 in Washington and 415 in the field—and a percentage of those who would be investigators would be across the board; some would be here and some would be in the field, correct?

Mr. PFAHLER. We have only one investigator in Washington; 47 investigators in the field.

Mr. BROOKS. Thank you, sir.

Mr. Chairman.

C. PROGRAM CATEGORY 3—SUPERVISION AND ANALYSIS OF CARRIER ACCOUNTING AND STATISTICS

Mr. TIERNEY. Next, Mr. Paolo, supervision and analysis of carrier accounting and statistics.

Mr. BROOKS. You are in the Bureau of Economics?

Mr. PAOLO. Bureau of Accounts.

Mr. SCHMID. Both the Bureau of Economics and the Bureau of Accounts are part of this activity.

Mr. BROOKS. That is where he was identified here, as the Bureau of Economics.

(Exhibit H follows:)

PROGRAM NO. 3.—SUPERVISION AND ANALYSIS OF CARRIER ACCOUNTING AND STATISTICS

(a) The statutory authority for this program is the Interstate Commerce Act and related acts (49 U.S.C. sec. 1, et seq.).

(b) The principal functions relating to the supervision and analysis of carrier accounting and statistics consist of (1) developing, interpreting, and keeping up-to-date uniform systems of accounts prescribed for the several modes of transportation subject to the Commission's jurisdiction. There are 11 different accounting systems involved; (2) prescribing accounting and statistical reporting requirements of annual and periodical reports; (3) examining the accounts, records, reports, and financial statements of carriers to assure compliance with the accounting and reporting regulations; (4) compiling and publishing transportation, financial, and operating statistics; (5) performing work necessary for the finding of value of pipeline carrier property for ratemaking purposes; and (6) performing economic, mathematical, statistical, and related analytical work necessary to fulfill important aspects of the Commission's regulatory responsibilities.

Our accounting, reporting, and auditing activities are designed to insure uniformity in the application of carriers' accounting practices and accuracy in their results. This is essential so that the financial and statistical reports filed with the Commission are accurate and reflect factual financial and operating conditions. The benefits derived from these activities are many. The Commission relies on the accuracy of the statements, reports, and Commission compiled statistical publications in carrying out its many regulatory functions, including merger proceedings, rate proceedings, and other areas of responsibility. The public, including stockholders, ratepayers, and financial institutions, also depends upon the reliability of Commission published statements, the accuracy of which is essential to maintain the continuous integrity of reported data.