

Mr. BROOKS. Do they anticipate bringing it on pretty much a full accrual system?

Mr. SOLAN. Yes. We hope to.

Mr. BROOKS. What is the problem in doing it?

Mr. SOLAN. Well, it's just the number of accounts—trying to do with an electronic bookkeeping machine rather than a computer. We haven't gotten onto a computer yet, and that is our goal, to get on a computer.

Mr. BROOKS. Make a complete switchover?

Mr. SOLAN. Make a complete switchover at that time.

Mr. BROOKS. Mr. Paglin, was there anything you want to add on that subject?

Mr. PAGLIN. Here again, in our accounting system, it is program-oriented. We attempt to program budget, for planning purposes, and provide ourselves, for management purposes, with the program costs. We have, as part of our accounting system, developed a monthly financial report, which we use quite extensively in our program management and this report shows the financial plan for personal services and the cost for personal services in the various programs, which, as Mr. Solan mentioned, represents about 90 percent of our total funds. In addition to the plan, the report shows again, as a management tool, the amount expended through the month, a projection of committed cost for the remainder of the fiscal year, and the available balances in the particular program. The same way with travel funds. We allocate them to the program, and we report them in a similar manner.

D. MANAGEMENT INFORMATION SYSTEM

Mr. BROOKS. Mr. Chairman, what is the status of your management information system?

Mr. HYDE. We have a group of specialists organized to develop information and report it to the Commission as they do on a regular basis.

Mr. BROOKS. Where do they fit into your organizational chart under your new program structure?

Mr. HYDE. It's part of the Office of the Executive Director, and you will find it—it's one of the items listed in the box.

Mr. BROOKS. The box called Management Information Division there in the middle?

Mr. HYDE. Right, sir.

Mr. BROOKS. Now, Mr. Chairman, have they considered—and I have some other questions to submit to you on that in writing—have you done anything at all on cranking these possibilities into a computer and trying to keep an even more up-to-date evaluation of your expenses and costs, more along the lines that you have just delineated, Mr. Paglin, but also up-dating it and projecting it—giving you a more instantaneous reading on those without any additional cost?

Mr. PAGLIN. We do now have a part of our management system in terms of some application workload statistics on an automated basis, and we provide the Commission staff and the Commissioners with the latest financial plans in terms of a monthly summary of expenditures and the commitments and the existing balances from our existing accounting system.