

Mr. MOODY. These concepts have been implemented in GSA. The PPB program follows functional lines and was developed as a modification of a previously existing long-range planning system for forward planning since 1965 or 1966. While some progress has been made in improved planning, much still remains to be done, as the Administrator pointed out in his statement.

Our current efforts are directed primarily toward refinement and improvement of techniques of program analysis and the identification of meaningful alternative courses of action.

Mr. BROOKS. Mr. Moody, how does this compare with your schematic breakdown of your agency? Does your program budgeting follow the chain of command in those functions pretty closely?

Mr. MOODY. Generally, yes.

Mr. BROOKS. In some of the agencies there is great disparity between the program functions and the breakdown of the chain of command on their diagram. You can hardly interpret it.

Mr. MOODY. We still have improvements to make in this area, but we have been fairly successful in making what the technicians call "crosswalks" between your funding structure, your organizational structure, and your program categories. We are bringing them closer and closer.

C. ACCOUNTING SYSTEM DEVELOPMENT

Mr. BROOKS. What is your agency doing regarding accounting system development?

Mr. MOODY. We think we are doing pretty well, Mr. Chairman. In fact, we are on an accrual basis. Our accounting system has been approved by the General Accounting Office. The accrual method was completely established prior to the GAO approval, which was in June of 1965.

Currently our improvement methods encompass a redesign of the present accounting system into an integrated system which is intended to reduce to a minimum manual matching and comparing functions, arithmetic calculation, and clerical control operations.

I can go on with this to the extent you prefer, or put some more detailed information in the record.

Mr. BROOKS. But you are continuing work, then, on the system; though it has already been approved, you are not accepting that as a—

Mr. MOODY. It is a constant maintenance task to keep abreast of the changing program levels and program directions and requirements and methods of doing business.

D. MANAGEMENT INFORMATION SYSTEM

Mr. BROOKS. What is the status, Mr. Moody, of your management information system?

Mr. MOODY. Our present management systems were developed to meet the specific needs of the individual programs. Although they operate as special purpose information systems within their respective functional areas, wherever feasible they are interfaced and integrated with related information systems.

This is important in our scheme, especially because of the Government-wide mission of GSA. This makes it imperative for us to give