



Budget and Spending: No-Year Appropriations in the Department of Agriculture: PAD-78-74

U.S. Government Accountability Office (GAO)

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## Budget and Spending: No-Year Appropriations in the Department of Agriculture: Pad-78-74

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 38 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. During the past year, there has been an increased concern over the increases in unobligated balances in the government. An unobligated balance is that portion of budget authority that has not yet been obligated. The extent to which unobligated balances have been used for purposes other than those for which they were appropriated in the Department of Agriculture (USDA) was investigated. Unobligated balances in USDA rose from 3.2 billion in 1973 to 13.8 billion in fiscal year (FY) 1976 and dropped back to 7.1 billion in FY 1977. Transfers of unobligated balances to other accounts and reprogramming within an account, both for purposes other than those contemplated at the time of appropriation, have occurred only in the Food and Nutrition Service and the Soil Conservation Service within USDA during the past 5 years. While there are certain financial management advantages in the use of no-year appropriations, these appropriations can have a detrimental effect on Congress and its control of the budget and program funding. An analysis of the need for no-year appropriations for 25 programs indicated that 10...



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