



User Needs Study: Inventory of User Needs



April 12, 2010

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Executive Summary

Financial report users need a broad variety of information about the federal government. The federal government engages in a broad range of activities to achieve its responsibilities to the American public. Those activities include advancing national and economic security, protecting the health of Americans, and promoting education and scientific innovations. Accomplishing these and many other activities requires the federal government to engage in financial transactions that impact the nation's economy and citizens expect the federal government to account for its actions. Also, the Congress and federal executives and managers need information to plan and manage the federal government's activities. Accordingly, the FASAB staff conducted a series of user needs studies intended to help improve the use of financial reports. The studies involved citizens' financial information needs (the document *User Needs Study: Citizens* discusses the results), Congress' financial information needs (the document, *User Needs Study: Congress*, discusses the results) executives and managers financial information needs (discussed in *User Needs Study: Interviews with Executives and Managers*). Upon completing the user needs studies staff developed an *Inventory of User Needs* (Inventory) to show the kinds of items that these groups - citizens, the Congress, and federal executives and managers - would like to review in financial reports concerning the federal government.

For example, the Inventory includes quotes from citizens regarding the information that is of interest to them. They seek understandable information about federal government spending and performance. In some instances, they specifically wanted to know about defense spending. In addition, executives and managers needed timely and accurate information on the status of budgetary resources and operating performance. They needed information such as the rate of spending budgetary resources, life cycle costs, trends in spending, and the cost of providing the program. Also, the Congress needs a wide-range of specialized information, including information from legislative support organizations. For example, they need information on contingent and unfunded liabilities of the federal government, information on the long-term fiscal outlook, and the estimated impact of proposed legislation on the budget.

The Inventory presents these and many other items of information that can be organized into the following broad categories: assets; liabilities/ obligations; revenue; expenses; budgetary information; and performance data. The items also reflect each of the federal financial reporting objectives, i.e. budgetary integrity, operating performance, stewardship, and systems and control (see Appendix B: Reporting

Objectives, for details of each financial reporting objective). Although the categories are not intended to show exact groupings of the items, they show the range of information being sought and that the broad reporting objectives encompass those items. Staff plans to use the information needs results to determine the need for improvements to financial reports.

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Inventory Showing Possible Broad Categories of Information

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
S	citizens	assets of the federal government		X		X			
S	citizens	liabilities of the federal government			X		X		
S	citizens	information about costs		X	X		X		X
S	citizens	financial information about individual departments and agencies	X						
S	citizens	results of federal programs							X
Q	citizens	every branch of the government should have a monthly report made available to the public through the library or [other means]	X						
Q	citizens	a standard balance sheet		X	X				
Q	citizens	how they balance the, budget						X	
Q	citizens	Where is our tax money going?				X	X		X
Q	citizens	explain better what the money is being used for					X		X
Q	citizens	expenses, be open to the public					X		
Q	citizens	something about funds for schools and financial aid					X	X	
Q	citizens	government spending					X	X	
Q	citizens	A report regarding other options as far as choices. How they are spending our money and how they are getting us out of the financial situation					X	X	
Q	citizens	They need to show where this money is going. People need to					X	X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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		know where this money is going.							
Q	citizens	How do you spend all the money? I think Obama is doing a great job					X	X	
Q	citizens	what they are spending it on and why they are spending and also how.					X	X	
Q	citizens	What are [they] doing with their employees regarding (retirement and other benefits) funds in which they are removing from health standard and education, fire, and police department?			X			X	
Q	citizens	how much interest and everything else we are paying to foreign countries					X	X	
Q	citizens	presidential expenses on advertising					X		
Q	citizens	the spending					X	X	
Q	citizens	salaries of top government officials and the expense of illegal aliens as far as education and health care.(wages & salaries)					X		
Q	citizens	salaries of high execs (wages & salaries)					X		
Q	citizens	where the money is being spent, maybe even wages					X	X	
Q	citizens	anything that has to do with our taxpayers' money					X	X	
Q	citizens	what they think would be the percentage of waste		X	X		X		

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/ Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
Q	citizens	we will all see how well the government will be run and if we could see how it is being spent on the health care reform they would be in arms. It's like a black hole just like the private sector				X	X		X
Q	citizens	Where the funds are being spent in the document and the results					X	X	X
Q	citizens	government employee salaries					X		
Q	citizens	how much involvement in Iraq and Afghanistan have cost the American taxpayer		X	X		X		
Q	citizens	the war on drugs (program costs & results)		X	X		X		X
Q	citizens	accountability overall for all the spending that we have					X	X	
Q	citizens	I am very concerned with what we spend in the defense department.					X	X	
Q	citizens	they should provide detailed information on the national debt and the growth or decline of the debt based on the government spending.			X		X		
Q	citizens	yeah if there is any companies who receive benefits from those programs, I mean direct benefits (contractor costs)					X		
Q	citizens	we were just involved with 2 wars and neither of which were included in the federal budget... That is, they were outside of the budget and we have a right to know (cost of war)					X	X	

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Q	citizens	the salaries and benefits of federal government workers and elected officials.					X		
Q	citizens	the money that they spend on themselves					X	X	
Q	citizens	salary expense accounts, space cost					X		
Q	citizens	just who's receiving it, like programs that I think wouldn't be good					X		X
Q	citizens	underlying assumptions on the growth of the economy							
Q	citizens	Pie graphs and a break down so a child in third grade can understand it. How would future goals and objectives be accomplished? While explaining how to meet those goals, the overall effects on the country down to the third grader and their understanding.	X						
Q	citizens	Was the money ever paid back that they owed to other countries?			X				
Q	citizens	buying bonds under board, the feds need to be watched... it's the language that they use			X				
Q	citizens	our national debt			X				
Q	citizens	how much debt we're in			X				
Q	citizens	a report on why we are so in debt			X				
Q	citizens	How much money did we borrow from China?			X				
Q	citizens	Who they are loaning money to.		X					

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/ Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
Q	citizens	the way the government operates	X						
Q	citizens	it would be important to find out their financial correctness, or legal, so they [cannot] run off with our money (audited financial information)	X						
Q	citizens	sources (of revenue)				X			
Q	citizens	I'm concerned about the education because people are not able to afford it. people are going in default they can't pay their loans. what they are going to do, how much they are going to put towards that. what improvements they are going to make. people who are on disability deferred from student loans, that department does not work properly. If anyone knows anything about...I would like to find out about improvement for women veterans, healthcare, compensation for heart attack, and full disclosure on what they really have programs for women veterans.						X	X
Q	citizens	analysis of results							X
Q	citizens	why are they sending money to other countries when our country needs it			X		X	X	
Q	citizens	what the pentagon actually does with the money it receives					X	X	
Q	citizens	some measure of the effectiveness of the programs							X

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Q	citizens	origination of the program							X
Q	citizens	there should be some way to grade their original stated goal (performance information)							X
Q	citizens	we need to understand what the programs do where the money goes and how do they come with who gets to use the program I don't believe in abortion only if the victim was rape or for medical reason only					X	X	
Q	citizens	exactly where they are going to get the money for it (budgeted revenue and sources)				X		X	
Q	citizens	I think they should have something about a theory on why they have their program and what they are trying to achieve with the programs and show what they have done because they have programs that have not done anything only sucking in money. the department of energy and department of (environmental) protection and they have a lot of confusion of what they are protecting, causing confusion, groups that lobby for certain things. Example, the rule for environmental protection in California bankrupt the city because they used extreme measures to clean up sites that would clean themselves, a lot of small gas companies had to pay (program results)							X

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Q	citizens	how much revenue could be raised from the federal taxation of land values and mineral rights		X					
Q	citizens	where money is coming from how it is spent who is going to				X	X	X	
Q	citizens	different sources where they come from. (revenue sources)				X			
Q	citizens	Revenue				X			
Q	citizens	the information on the deficit and the revenue.				X		X	
Q	citizens	would like to know where the revenues are coming from as well. would like a breakdown of taxes.				X			
Q	citizens	Medicare and Medicaid and do more for those who need the help. (program performance information)							X
Q	citizens	health care (program information)							X
Q	citizens	the healthcare benefits (program information)							X
Q	citizens	with regard to healthcare would like data which compares mortality rates cost of services delivered and proportion of healthcare cost associated with pharmaceutical drugs with other country	X						
Q	citizens	well I think health care is important. I think it is all summed up in the questions people are asking. it is either going to make or break this country	X						

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Q	citizens	health care, social security and taxes (program and revenue information)				X			X
Q	citizens	health insurance (program information)							
Q	citizens	social sec. trust fund	X						
Q	citizens	everything the government does should be available (financial activities)	X						
Q	citizens	our financial situation, healthcare. I don't think they are being honest with what they report to us	X						
Q	citizens	report everything (financial activities)	X						
Q	citizens	trends from last year. (financial trends)	X						
Q	citizens	they shouldn't spending money on the unions. (compliance)					X	X	
Q	citizens	I think a cost comparison would be nice between certain services and activities. to have a positive impact or say if service is outdated					X		X
Q	citizens	it is out of control how they spend money					X	X	X
Q	citizens	how much aid is giving to foreign countries					X	X	
Q	citizens	the goals (performance information)						X	X
Q	citizens	about the rest of expenditures of the government such as military etc.						X	

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Q	citizens	healthcare (program information)							X
Q	citizens	they should let us know the percentage of the liabilities of who they owe and in layman terms let us know who borrowed what and what we owe			X				
Q	citizens	amount spent on education as opposed to defense...not just that but everything like a graph.					X		
Q	citizens	how much money they are taking out of social security.					X		
Q	citizens	all the organization they provide funding for					X		
Q	citizens	totally national debt and interest payments			X		X		
Q	citizens	we would like to know where our money is going					X		
Q	citizens	military spending					X		
Q	citizens	keeps us aware of how they spend our money and not try to hide anything					X		
Q	citizens	health care other detailed reports and no child left behind	X						
Q	citizens	what ever matrix are determined to measure those programs							X
Q	citizens	where the moneys coming from				X			
Q	citizens	how they spend the money and who they are giving the money to					X		
Q	citizens	we need to know where our tax dollars are going					X		

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Q	citizens	how much money they have and what they are planning to with it						X	
Q	citizens	I would like to see a break down by state and percentages to see what is spent by whom, and the numbers of the funds that are used for what programs					X		
Q	citizens	how much we were spending and how much is going to other countries the countries that we were in alliance with			X		X		
Q	citizens	uhhhmmm well I'd like to see a fare estimate on what they will really cost especially medical (program costs)		X	X		X		
Q	citizens	Where the hell is all the money going, our soldier's healthcare should be our number 1 priority our health care as well. Lay it down on the table and [make it] clear to understand and be honest and I'm tired of political lies from democrats and republicans and I'm tired of the bureaucracy.					X		
Q	citizens	how much we pay government employees					X		
Q	citizens	add debt			X				
Q	citizens	revenues				X			
Q	citizens	salaries all elected officials					X		
Q	citizens	social security and other incomes should be explained more by the government.				X			

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Q	citizens	more summaries overall	X						
Q	citizens	the budget and to see how much they are taking in and how much they are spending. I personally have to keep a budget. how much of it is borrowed money vs. how much of it is money taken in from taxes			X	X	X	X	
Q	citizens	health care high cost of living Medicare and Medicaid everything else the government has really messed up unemployment everything (program costs)					X		
Q	citizens	salaries and benefits of federal officials			X		X		
Q	citizens	information on its income, including its taxes				X			
Q	citizens	maybe what they're spending their money on					X	X	
Q	citizens	Cost of sending letter to you that you don't care about					X		
Q	citizens	just a general report	X					X	X
Q	citizens	want to know everything the government aid do with all the money					X	X	
Q	citizens	how the money is being used					X		X
Q	citizens	I think the government official they are giving themselves raises we would like to know where the money is going we need a close account for our money					X	X	

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Q	citizens	tax revenue				X			
Q	citizens	they are expending too much money (spending)					X	X	X
Q	citizens	more information on how they get the money (revenue sources)				X			
Q	citizens	about war money we spent					X		
Q	citizens	how congress spends money everything					X		
Q	citizens	how they distribute the money					X	X	
Q	citizens	what they're spending the money on					X		
Q	citizens	spending					X		
Q	citizens	where they are the money from. (sources of revenue)				X			
Q	citizens	future obligations, tax receipts, rolling in effective tax rates including state			X	X		X	
Q	citizens	everybody wants to know what has been done with the stimulus money					X		X
Q	citizens	well the successfulness of their programs some don't work (program performance)							X
Q	citizens	um yeah, the growth of money. In other words if they take in 100bil and spend 100bil				X	X		
Q	citizens	how far in debt the government is			X				
Q	citizens	what the federal government makes, contributions made to the government				X		X	
Q	citizens	debts,							

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Q	citizens	I would prefer it if the report came out semi annually	X						
Q	citizens	just when they waste all the money and what they are doing with it					X		X
Q	citizens	everybody that works for the federal governments salary					X		
Q	citizens	yes I think foreign aid should be reported. That's a waste.					X		X
Q	citizens	the money that is given to other countries					X		
Q	citizens	I would like to know it all - about the government's spending.					X		X
Q	citizens	income of top dogs - what they spend, military spending, surplus.					X	X	
Q	citizens	educational finances					X	X	
Q	citizens	the national debt and also the amount of debt. They're two different things. Usually they publish the amount of money that they're going to spend for that year but then the amount of money they owe they don't really tell you the truth			X		X	X	
Q	citizens	how the money is being spent					X		
Q	citizens	Break-down of expenses how much in detail and in total was given and for what purpose funds were used. were funds used for intended purposes					X	X	X

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Q	citizens	how much the federal government's retirement plans for congress, senators, and official government employees medical plans/retirement plans how much they cost taxpayers?			X		X		
Q	citizens	the amount of money they make and benefits they receive			X		X		
Q	citizens	total debt, outstanding liabilities			X				
Q	citizens	find out what their doing with the money they get					X		X
Q	citizens	every federal and state employee's salary should be made public					X		
Q	citizens	better spending and testing more explaining for everything					X		X
Q	citizens	I'm of the opinion that its a case of not having the money. It's the way the money is spent. I'm terribly aware of the waste in the federal government and I think they could do better in those areas					X		X
Q	citizens	where they take the money from				X		X	
Q	citizens	where is the money coming from the source of the money.				X			
Q	citizens	it should include everything they do with the tax payers money.					X		X
Q	citizens	what is given to other countries and what we give to defense contractors					X		
Q	citizens	health care expenses					X		

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Q	citizens	the costs of space exploration which I don't believe we need at all, and the costs of the federal government lending to other countries		X	X		X		X
Q	citizens	the military and everything we spend on should be made public.					X		
Q	citizens	we want to know where all the money is going and what their actually doing with all the money					X		X
Q	citizens	military spending					X		
Q	citizens	financial reports.	X						
Q	citizens	social security, where all that money is going; since they say we're running out of social security money.(program information)					X		
Q	citizens	what everyone is making and the raises they are receiving.					X		
Q	citizens	salary					X		
Q	citizens	where are they going to get the money (budgeted revenues)						X	
L	Congress	President's Budget (agency budget requests)						X	
L	Congress	Agency performance information (whether targets were met)							X
L	Congress	Program background information, evaluations, policy and cost implications of program modifications							X
L	Congress	Estimated budgetary impact of proposed legislation					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Possible Broad Categories of Information

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Cumulative effects of CBO's estimates of enacted legislation for the fiscal year in question, as of a certain date (Current Level Report)						X	
L	Congress	Long-term budget and fiscal outlook						X	
L	Congress	Maintenance Backlogs							X
L	Congress	Improper Payments					X		
L	Congress	Agency economy and efficiency and performance		X	X		X	X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Oil and gas royalty payments		X		X			
L	Congress	Performance and Accountability Reports and Agency Financial Reports	X						X
L	Congress	How much did the agency receive for this activity last year (the current year) and how much does the agency want this year (budget year)						X	
L	Congress	How much did the agency request for the prior year (actuals) how much did the agency get for the prior year, and how much did the agency spend on what activities for the prior year						X	
L	Congress	Clear and concise summaries of the costs and benefits associated with particular policy proposals					X		
L	Congress	Estimates of the financial and performance benefits and drawbacks of legislation					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	What was actually spent on a program and the priorities within a program, information on how personnel and expenditures were allocated across activities					X		
L	Congress	To learn the nature and scope of a program's activities and how well a program was being administered, information on the quantity, quality, and efficiency of the activities or services provided					X		X
L	Congress	To learn who benefits from the program – helps answer questions about how well program services are targeted to the population most in need and how well target populations are reached, information needed on the characteristics of the persons or entities served							X
L	Congress	Information to address particular issues as they arise, e.g. the incremental costs of the ongoing global war on terror operations that can be moved into the base budget							
L	Congress	Auto sales, forecasts, and auto industry employment data							
L	Congress	A study regarding impact of assets test for subsidy eligible individuals		X					X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/ Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Report on readiness of units considered assets of consequence management program integration office		X					X
L	Congress	A report on information technology capital assets		X					
L	Congress	A future-years capital investment plan for the Coast Guard		X					
L	Congress	Findings of the pilot project for the management of trust assets of indian families and relatives		X					
L	Congress	A detailed report of the asset forfeiture program		X					
L	Congress	Description of the administrative and contracting expenses paid from the Assets Forfeiture Fund					X		
L	Congress	Assets Forfeiture Fund beginning and year end balance; sources of receipts; net amount from the year's operations		X					
L	Congress	Actions to implement the recommendations contained in the GAO report "FAA Purchase Cards: Weak Controls Resulted in Instances of Improper and Wasteful Purchases and Missing Assets"		X			X		
L	Congress	Kuwait Assets Control Regulations, and amendments thereto		X					

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Written notification of intent to take action from a recommendation resulting from the Capital Asset Realignment for Enhanced Services Initiative		X					
L	Congress	Oversight Board of the Resolution Trust Corp. and the Resolution Trust Corp.: Assets and liabilities, including its institutions of jurisdiction.		X	X				
L	Congress	Scope of financial audit including verification of assets and liabilities, surplus or deficit analysis and income and expenses		X	X	X	X	X	
L	Congress	Financial audit and verification of assets and liabilities, surplus or deficit; income and expenses		X	X	X	X	X	
L	Congress	A report on home dialysis payment					X		
L	Congress	Annual audit on the payment of all claims made under the Cerro Grand Fire Assistance Act					X		
L	Congress	An analysis of the contents and effectiveness the transition plan regarding the federal payment for Family Court Act					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	A plan for the use of the funds provided to the Mayor for the Federal Payment for Family Court Act, consistent with the requirements of the District of Columbia Family Court Act of 2001, including the requirement to integrate the computer systems of the District government with the computer systems of the Superior Court					X		
L	Congress	A report on contract payments to small businesses during fiscal year 2001 and 2002 by the Department of Defense					X		
L	Congress	A report on the adequacy of the scope of coverage provided under flood insurance policies; adequacy of payments to flood victims, and practices of FEMA and the insurance adjusters in estimating losses incurred during a flood					X		
L	Congress	Study of medicare payment for inhalation therapy					X		
L	Congress	A report on the study on special payment for brachy therapy					X		
L	Congress	A study of ambulatory surgical center payments					X		
L	Congress	The quality of care provided to individuals enrolled in MA regional plans for which additional payments were made under this					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** – Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	A report on appropriateness of payments under the prospective payment system for inpatient hospital services					X		
L	Congress	Study on improvements in external data collection for use in the medicare inpatient payment system							X
L	Congress	A study of geographic differences in payments for physician's services					X		
L	Congress	Initial report on how costs differ among the types of ambulance providers and on access, supply, and quality of ambulance services in those regions and states that have a reduction in payment under the Medicare ambulance fee schedule					X		
L	Congress	Expenditure of appropriated funds						X	
L	Congress	U.S. fund contributions administered by an international organization						X	
L	Congress	Inspection of annual program audits of U.S. funds received by the U.N. High Commissioner for Refugees						X	
L	Congress	James Madison Memorial Fellowship Foundation expenditures of surcharge funds						X	
L	Congress	Oil Spill Liability Trust Fund	X						
L	Congress	Trans-Alaska Pipeline Liability Fund	X						
L	Congress	Railroad Rehabilitation and Improvement Fund	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	A plan for the use of the funds provided to the Mayor for the Federal Payment for Family Court Act, consistent with the requirements of the District of Columbia Family Court Act of 2001, including the requirement to integrate the computer systems of the District government with the computer systems of the Superior Court	X						
L	Congress	A report on the compliance of the Federal Funding Accountability and Transparency Act of 2006	X						
L	Congress	Report on adequacy and appropriateness of regulations regarding the Department of Defense's medicare-eligible retiree health care fund	X						
L	Congress	A report concerning grant funding provided under the Public Health Service Act	X						
L	Congress	Audit of funds expended under each refugee grant or contract					X		
L	Congress	Evaluation by States of expenditures of funds received under the Wayne-Peyser Act for public employment centers					X		
L	Congress	On the administration of the Trust Fund and the Federal Supplemental Fund	X						
L	Congress	Library of Congress Trust Fund Board: Report of moneys,	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
		securities, and operations							
L	Congress	An audited financial statement for the revolving fund for the preceding fiscal year	X						
L	Congress	Separate budget justification documents for costs of United States Armed Forces' participation in contingency operations for the Military Personnel accounts, the Overseas Contingency Operations Transfer Fund, the Operation and Maintenance accounts						X	
L	Congress	Prior notice to Congress of obligation of funds under title XIV of the Former Soviet Union Demilitarization Act of 1992.						X	
L	Congress	Financial audits of government corporations, wholly-owned and mixed-ownership	X						
L	Congress	Financial audits of Government corporations	X						
L	Congress	United States Enrichment Corporation's financial statements	X						
L	Congress	Comprehensive financial statements of the Federated States of Micronesia and the Marshall Islands	X						
L	Congress	Audits of financial statements of the Federated States of Micronesia and the Marshall Islands	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Consolidated financial statement on a payout basis for all projects of the Federal Columbia River power system and for all other projects on the extent to which their costs are to be repaid from the system's revenues	X						
L	Congress	A report on the audited financial statements for each FY for the Fund	X						
L	Congress	Activities and financial statements of the Pension Benefit Guaranty Corp, with actuarial evaluation for next 5 years	X						
L	Congress	A report of the audit of the financial statements of the District of Columbia Highway Trust Fund for the preceding fiscal year	X						
L	Congress	D.C. Retirement Board: Activities and financial statements	X						
L	Congress	Audited financial statement of the Resolution Trust Corporation	X						
L	Congress	Activities and audit of financial statement of the Resolution Funding Corporation	X						
L	Congress	Supplemental unaudited financial statements	X						
L	Congress	Financial statement and complete report as to the business of the Corporation covering the preceding Government fiscal year	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Comparative balance sheets for the previous year from all public utilities operating in the District of Columbia		X	X				
L	Congress	Balance sheet audits of the District of Columbia government		X	X				
L	Congress	Scope of financial audit including verification of assets and liabilities, surplus or deficit analysis and income and expenses		X	X			X	
L	Congress	Nuclear incident compensation plan for claim payments in excess of aggregate public liability	X						
L	Congress	Contingent liabilities of the United States under the insurance program under chapter 443 of title 49			X				
L	Congress	Activities regarding nuclear incident legal liability policies			X				
L	Congress	Disposition of real property which involves any further potential liability of, or assistance from HUD with respect to any property so transferred.		X	X				
L	Congress	Sums credited to the Foreign Service Retirement and Disability Fund as the equivalent to the interest on the unfunded liability and that portion attributable to credit allowed for military service	X						
L	Congress	Contingent and unfunded liabilities of the Federal Government			X				

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** – Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Oversight Board of the Resolution Trust Corp. and the Resolution Trust Corp.: Assets and liabilities, including its institutions of jurisdiction		X	X				
L	Congress	Analysis of consumer protections under existing law to limit the liability of consumers for unauthorized use of a debit card or similar access device			X				
L	Congress	A budget for the Postal Regulatory Commission						X	
L	Congress	Review of each message from the President proposing the rescission, reservation, or deferral of budget authority, or revising a previous message						X	
L	Congress	Any reservation or deferral of budget authority established or proposed but not reported by the President.						X	
L	Congress	Any incorrect classification by the President of a proposed rescission, reservation, or deferral of budget authority.						X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	The President shall include in his budget materials identifying clearly and separately the amounts requested in the budget for appropriation for that FY for salaries and expenses related to administrative activities of DoD, the military departments, and the defense agencies shall be included with each budget for a fiscal year						X	
L	Congress	Separate budget justification documents for costs of United States Armed Forces' participation in contingency operations for the Military Personnel accounts, the Overseas Contingency Operations Transfer Fund, the Operation and Maintenance account						X	
L	Congress	A report to be included with the budget submitted by the President pertaining to requested appropriation amounts for activities of the Public Interest Declassification Board						X	
L	Congress	An amendment to the budget for fiscal year 2006 setting forth detailed cost estimates for ongoing military operations overseas during the fiscal year						X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	President shall identify in the annual budget request all funds necessary to fully fund all funding agreements including funds specifically identified for tribal base budgets						X	
L	Congress	The budget request of the Internal Revenue Service						X	
L	Congress	Deferral of any budget authority						X	
L	Congress	The budget, together with alternatives which would not result in a deficit						X	
L	Congress	Supplementary summary of the budget for the ensuing fiscal year						X	
L	Congress	Budget amendments or revisions, and estimated outlays and receipts for ensuing fiscal year						X	
L	Congress	Current services budget estimates						X	
L	Congress	A detailed budget request for the Department of Homeland Security						X	
L	Congress	Results of investigation requested by the House or a Committee of Congress having jurisdiction over revenue, appropriations, or expenditures						X	
L	Congress	Revised estimates and determinations of budget baseline levels of total revenues and outlays to achieve required outlay reductions.				X	X	X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
								
L	Congress	A report on the Department of Homeland Security's mandate to ensure that the trade and customs revenue functions are not diminished				X			
L	Congress	Status of the revenues from and the cost of constructing, operating and maintaining each lower basin unit of the Colorado				X	X		
L	Congress	Lodging expenses of Government agencies					X		
L	Congress	Report for an additional amount for emergency expenses resulting from windstorm damage					X		
L	Congress	List of developing countries for which expenses have been paid to defense personnel for attendance at a bilateral or regional conference or seminar					X		
L	Congress	Developing countries for which expenses have been paid by the U.S. for participation in combined military exercises					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/ Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Certification of waivers of the application of the survivability and lethality tests of certain weapon system and munitions program deemed unreasonably expensive and impractical					X		
L	Congress	A legislative proposal that would ensure that military personnel expenses for both active and reserve component military personnel providing landmine clearance assistance are specified in detail and are budgeted to be authorized and appropriated from the appropriate military personnel account						X	
L	Congress	Description of the administrative and contracting expenses paid from the Assets Forfeiture Fund					X		
L	Congress	Expenses of and payments to candidates from the Presidential Primary Matching Payment Account					X		
L	Congress	Expenditures of appropriations						X	
L	Congress	A report on views on whether the Department of Defense complied with the requirements of the report and the expenditure projections for the current fiscal year and the ensuing fiscal year are reasonable						X	
L	Congress	Evaluation by States of expenditures of funds received under the Wayne-Peyser Act for					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
		public employment centers							
L	Congress	Expenditures or contracts made by any department or establishment in violation of law					X		
L	Congress	Estimate of the cost to the U.S. Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law					X		
L	Congress	A report for the preceding fiscal year as to the affairs of the Library including the copyright business, and including a detailed statement of all receipts and expenditures				X	X		
L	Congress	Special Forfeiture Fund, Treasury Department, deposits and expenditures				X	X		
L	Congress	Plan for expenditure of additional funds for international narcotics control assistance including a description of how use of those funds would promote regional cooperation on narcotics control matters					X		
L	Congress	A report on recommendations for legislative, executive or other actions, description of programs, and accounting of expenditures by the Commission for the previous year					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Authorized expenditures otherwise required to be suspended pursuant to 22 U.S.C. 2780, if he determines suspension causes undue financial hardship to a supplier, shipper, or similar person.					X		
L	Congress	Expenditures required for carrying out the Coordinated Program and implementing the Comprehensive Plan					X		
L	Congress	Expenditures incurred by the U.S. Government directly attributable to the exercise of emergency war powers or authorities					X		
L	Congress	Estimates of additional defense expenditures arising from illegal technology transfers					X		
L	Congress	Accounts containing unvouchered expenditures potentially subject to audit by the General Accounting Office					X		
L	Congress	Expenditures, work, and accomplishments of the Department including status of the reserve programs, and participation in joint training exercises and readiness reporting system					X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Determination that a severe energy supply interruption of U.S. obligations under the international energy program preclude continued additions to the Strategic Petroleum Reserve at the mandated rate or require the diversion of crude oil in Naval Petroleum Reserve No. 1 from the SPR	X						
L	Congress	Obligation of funds with respect to the Nonproliferation and Disarmament Fund (NDF) activities						X	
L	Congress	Certification to permit the obligation of funds under sections 304 and 305 of the FREEDOM Support Act						X	
L	Congress	Obligation of funds for programs under section 1203 of the Cooperative Threat Reduction Act of 1993 relating to the demilitarization of the former Soviet Union						X	
L	Congress	Amounts obligated and expended in Nicaragua for international security and development assistance						X	
L	Congress	On the obligation of funds as well as the specific parameters of the National anti-drug media campaign						X	
L	Congress	Amounts obligated and expended for the procurement of advisory and assistance services						X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/ Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Amount obligated for each project for management, protection, improvement, and utilization of the National Forest System						X	
L	Congress	Notification of transfers of working capital funds, or notification of obligations made against a working capital fund						X	
L	Congress	Report obligation or expenditure of funds for other purposes						X	
L	Congress	Condition of obligation of military construction funds for drug interdiction and Counter-Drug activities						X	
L	Congress	Obligations made against a working capital fund to procure or increase the value of war reserve material inventory						X	
L	Congress	Unauthorized appropriations and expiring provisions of law						X	
L	Congress	Estimate of the cost to the U.S. Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law						X	
L	Congress	Results of investigation requested by the House or a Committee of Congress having jurisdiction over revenue, appropriations, or expenditures						X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	A report to be included with the budget submitted by the President pertaining to requested appropriation amounts for activities of the Public Interest Declassification Board						X	
L	Congress	Confirmation that the funds appropriated will assist a country that is in compliance with the United Nations Security Council sanctions against Iraq						X	
L	Congress	Recission of money appropriated for the Tied Aid Credit Fund						X	
L	Congress	Supplemental or deficiency appropriations proposals						X	
L	Congress	Use of appropriated DOD funds for operating a federally funded research and development center not in existence before June 2, 1986						X	
L	Congress	Use of special authority to exceed appropriations for clothing, subsistence, forage, fuel, quarters, transportation, or medical and hospital supplies.						X	
L	Congress	Report on appropriations for the operation and maintenance of the Armed Forces for humanitarian and civic assistance costs						X	
L	Congress	The status and progress of the initiative including a report on appropriated funds						X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Amounts in excess of appropriations or for programs not presented or requested						X	
L	Congress	A report on the use of compensating balances and on the use of appropriations authorized for service rendered by						X	
L	Congress	Limitation on use of appropriated funds to influence certain Federal contracting and financial transactions						X	
L	Congress	Statement of the expenditures of the preceding fiscal year, under appropriations for International Exchanges, North American Ethnology, and the National Museum						X	
L	Congress	A report on the net program performance benefits achieved as a result of major capital investments made by executive agencies for information systems and how the benefits relate to the accomplishment of the goals of the executive agencies		X					
L	Congress	Performance based management: acquisition programs							X
L	Congress	Performance goals for the Farmers Home Administration							X
L	Congress	A comprehensive set of performance indicators and measures for progress toward military and political stability in Iraq							X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	An aggregate analysis of performance information collected on performance data regarding special populations							X
L	Congress	Financial disclosures by employees performing functions under the Toxic Substances Control Act	X						
L	Congress	A report on the Medicare care management performance demonstration							X
L	Congress	A report on the annual state performance rankings							X
L	Congress	Uniform recordkeeping, performance reporting, and auditing requirements for use by participating jurisdictions							X
L	Congress	A report summarizing the financial performance of the projects that are receiving, or have received, assistance							X
L	Congress	A report of the competitive sourcing activities on the list required under the FAIR Act of 1998 (P.L. 105-270) performed during the previous fiscal year							X
L	Congress	Reporting on the implementation of the plan and performance of each agency							X
L	Congress	A report on the contracts and subcontracts performed overseas and the amount of purchases directly or indirectly from foreign entities in that fiscal year					X		X

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Updates on the costs of Operation Iraqi Freedom and Operation Enduring Freedom					X		
L	Congress	Central Utah Project cost allocations					X		
L	Congress	If there is (and the extent of any) variation in hospital acquisition costs for drugs among hospitals based on the volume of covered OPD services performed by such hospitals					X		
L	Congress	A cost-benefit analysis of off-site versus on-site treatment and disposal of Newport caustic hydrolysate	X						
L	Congress	Separate budget justification documents for costs of United States Armed Forces' participation in contingency operations for the Military Personnel accounts, the Overseas Contingency Operations Transfer Fund, the Operation and Maintenance accounts						X	
L	Congress	A request for funds to reimburse any Department of Transportation organization for the cost of providing support to counter, investigate, or prosecute unexpected threats or acts of terrorism						X	

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	A report setting forth any cost incurred by any department, agency, or other entity of the executive branch of government during the two previous fiscal quarters in support of Plan Colombia					X		
L	Congress	U.S. costs in the Persian Gulf conflict and foreign contributions to offset such costs					X		
L	Congress	Consolidation of information contained in reports from the Data Integrity Boards on costs and benefits of agency matching programs					X		
L	Congress	Cost Accounting Board: Activities, operations and recommendations	X						
L	Congress	report on the results of a system developed for monitoring cost savings resulting from workforce reductions	X						
L	Congress	Acquisition of individual reserve forces facilities costing more than \$200,000		X					
L	Congress	Certification that the current five-year defense program fully funds the support costs associated with the multiyear program	X						
L	Congress	Notification of funds obligated for humanitarian and civic assistance costs						X	
L	Congress	Budget amendments or revisions, and estimated outlays and receipts						X	

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Inventory Showing Possible Broad Categories of Information

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
		for ensuing fiscal year							
L	Congress	Revised estimates and determinations of budget baseline levels of total revenues and outlays to achieve required outlay reductions						X	
L	Congress	Initial estimates and determinations of budget baseline levels of total revenues and outlays; identification of any deficit excess						X	
L	Congress	Directors of CBO and OMB: Technical assumptions to be used in preparing estimates of National Defense Function outlays for each fiscal year						X	
L	Congress	Report on the actual borrowings and spending progress compared with projections by quarter and by project for capital outlay borrowings	X						
L	Congress	A report on the net program performance benefits achieved as a result of major capital investments made by executive agencies for information systems and how the benefits relate to the accomplishment of the goals of the executive agencies							X
L	Congress	A comprehensive capital investment plan for the Coast Guard	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Possible Broad Categories of Information

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Federal financial management status report and governmentwide 5-year financial management plan	X						
L	Congress	A biennial strategic plan for the improvement of financial management within the Department	X						
L	Congress	Progress made in addressing problems relating to financial management, property management, and business operations of the National Transportation Safety Board	X						
L	Congress	A report on scholarship and education debt reduction programs under 38 U.S.C. 79			X				
L	Congress	Operation and status of the Civil Service Retirement and Disability Fund during each debt issuance suspension period			X				
L	Congress	Statements of financial conditions of the Vietnam Debt Repayment Fund		X	X				
L	Congress	Economic conditions prevailing in Egypt, Israel, Turkey and Portugal which may affect their respective ability to meet international debt obligations and to stabilize their economies	X						
L	Congress	Determination of issuance of additional debt obligations			X				
L	Congress	Administration of the Fair Debt Collection Practices Act			X				

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Inventory Showing Possible Broad Categories of Information

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Compliance of the President and the Director of OMB with the deficit reduction requirements under sections 251 and 252 of the Balanced Budget and Emergency Deficit Control Act						X	
L	Congress	Effect of certain payments and adjustments on the Federal deficit						X	
L	Congress	Transfers of funds for military construction or family housing to compensate for foreign currency fluctuations						X	
L	Congress	Annual estimate and justification for arms sales program						X	
L	Congress	Price and availability estimates provided to foreign countries, and requests received for Letters of Offer	X						
L	Congress	Current services budget estimates						X	
L	Congress	Facts in each case of an apportionment which would indicate the necessity for a deficiency or supplemental estimate						X	
L	Congress	Certification that a major defense acquisition program, which has increased by more than 25% is essential to the national security, has no alternative that would cost less, its new estimates are reasonable and its management structure is adequate	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	An initial estimate of the costs to permanently relocate the Department of the Navy activities from the portion of the Nebraska Avenue Complex					X		
L	Congress	A report on estimated reserves of oil and gas in Outer Continental Shelf		X					
L	Congress	Notification if estimated or actual aggregate insured losses exceed \$100,000,000,000 during the period beginning on the first day of the transition period and ending on the last day of program year 1, or during program year 2, or program year 3			X				
L	Congress	Estimates of increased royalty receipts				X			
L	Congress	Assessment of report on accounting for United States assistance provided under Cooperative Threat Reduction programs					X		
L	Congress	Theater Missile Defense Cooperation Account	X						
L	Congress	Postal Service's accounts and operations	X						
L	Congress	A report on the compliance of the Federal Funding Accountability and Transparency Act of 2006	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Administrative examination of accounts and claims in the respective departments and establishments and the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers.	X						
L	Congress	Any failure of the executive agencies to comply with the principles and standards of accounting for property	X						
L	Congress	Recommendations for changes in laws regarding amounts for which no accounting is made to the Comptroller General, accounts of the U.S. Government, or when Government is financially concerned	X						
L	Congress	Review of the accounting systems prescribed by the Comptroller General for executive agencies under the authority of section 3511(a) of title 31, United States Code	X						
L	Congress	Accounts containing unvouchered expenditures potentially subject to audit by the General Accounting Office	X						

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Presidential exemptions in the interest of national defense, relating to apportionments, internal accounting controls, and use of authority to provide for the cost of an airborne alert and increased military personnel					X	X	
L	Congress	A report describing the activities of the Commission during the year, an accounting of any funds received or expended by the Commission and recommendations for any legislation or administrative action which the Commission considers appropriate				X	X		
L	Congress	A report that shall include an accounting of any funds received or expended, and the disposition of any other properties, not previously reported		X				X	
L	Congress	Semi-annual report regarding programs for the protection, control and accountability of fissile materials in the countries of the former Soviet Union. [Fissile material is a nuclide that is capable of undergoing fission after capturing low-energy thermal (slow) neutrons. See http://www.nrc.gov/reading-rm/basic-ref/glossary/fissile-material.html for additional information.]		X					

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
L	Congress	Account of all money received and disbursed and description of the work done by the Department				X	X		
	Congress	A plan for the use of the funds provided to the Mayor for the Federal Payment for Family Court Act, consistent with the requirements of the District of Columbia Family Court Act of 2001, including the requirement to integrate the computer systems of the District government with the computer systems of the Superior Cour	X						
L	Congress	A report on redundancies and inefficiencies of background checks for the Transportation Security Card Reader Systems pilot program	X						
L	Congress	Review of the accounting systems prescribed by the Comptroller General for executive agencies under the authority of section 3511(a) of title 31, United States Code.							
L	Congress	Each decision to furnish on a grant basis to a country excess defense articles which are major weapons systems, to the extent such system was not included in reports previously submitted to Congress.		X					

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
I	Executives and Managers	The status of budgetary funds, projected burn rate						X	
	Executives and Managers	Budget reports - the original appropriation broken down by object costs (key categories of expenditure), projected burn rate, what was spent, and what remained. Also, show lapses, such as when there is staff turnover, to help in reallocating resources between object cost categories.						X	
I	Executives and Managers	Amount of discretionary funds available to spend						X	
I	Executives and Managers	funds available to spend out of the program budget						X	
I	Executives and Managers	Budget authority, funds obligated, and funds expended, revenues generated, bad debts, and true costs				X	X	X	
I	Executives and Managers	Available budget authority						X	
I	Executives and Managers	Performance information on recipients of federal funds							X
I	Executives and Managers	Life cycle costs and performance information such as what activities were conducted with the funds and what was accomplished					X		X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
I	Executives and Managers	Information on labor cost, equipment cost, overhead cost, and general and administrative costs for procurement purposes					X		
I	Executives and Managers	Expenditures compared to budgeted amounts						X	
I	Executives and Managers	Cost information					X		
I	Executives and Managers	Cost, scope, and schedule are the basic types of information needed to manage the program. Also, burn rate (how fast funds are being expended against the schedule), trends, performance, and what is being billed and actual amounts.					X		
I	Executives and Managers	Information to assess processes and the cost of each process step because they track task-specific information and look at where backlogs occur. Also, status of funds, obligations, expenditures, and salaries.					X	X	X
I	Executives and Managers	Expenditures and the balance remaining.						X	
I	Executives and Managers	Track obligations and expenditures and historical trends of those amounts						X	

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
I	Executives and Managers	Information on financial capability and concerns of the field to ensure that programming directly affects the needs they are trying to address. Financial Information needed includes: available budget authority, fund obligated, funds expended, net cost for government outlays.					X	X	
I	Executives and Managers	Information on project scope, schedule, and budget. Need to be able to track progress and monitor those costs for the project. Also, need information on economic trends to understand how costs compare with other similar activities.							X
I	Executives and Managers	Information on funds allocated and obligated, and outlays						X	
I	Executives and Managers	Budget status						X	
I	Executives and Managers	Overall program budget showing disaggregated categories of program areas and operations of the organization itself – the cost to provide programs. This information would be useful for planning, making projections, historical references and meeting actual program needs defined by the program.					X	X	

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/ Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
I	Executives and Managers	Interested in space acquisition costs					X		
I	Executives and Managers	Needs information on the pattern in drawing down funds, expenditure reports from grantees, detailing their transactions, and fiscal audits						X	
I	Executives and Managers	The budgetary amount allocated, reimbursable authority to carry over to the next year, amounts obligated and what they have been obligated for.						X	
I	Executives and Managers	Need information on the obligation and expenditure of funds during a particular year.						X	
I	Executives and Managers	Budget for awarding funds						X	
I	Executives and Managers	Budgetary authority, funds obligated, funds expended, detailed cost and performance information					X	X	
I	Executives and Managers	information on funds obligated, funds expended, and net cost to help understand how much resources are available for the program and will funds be sufficient to cover the plans and identify the need for adjustments to deliverables or request additional funds				X	X	X	

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
I	Executives and Managers	Programmatic and administrative (e.g. salaries) expenditures						X	
I	Executives and Managers	Amount of assistance being paid. This information would be used to monitor the utilization of funds provided to recipients and to allocate funds in future years. Also, amount of budget authority and amount of reserves.					X	X	
I	Executives and Managers	Available budget authority, funds obligated, funds expended, net cost, outlays so that one can have a good picture of what was spent, where it went, and what can be expected in the coming year.				X	X	X	X
I	Executives and Managers	Information to monitor grants -how much they use and for what purpose and their performance – have they conducted the activities that they said they were going to do and were the funds used as they were supposed to be used.							X
I	Executives and Managers	Available budget authority, funds obligated, and funds expended.						X	
I	Executives and Managers	Life insurance information for actuarial purposes	X						
I	Executives and Managers	Budget information						X	

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Ref.	User Group	Information Sought	Financial Report in General	Broad Category - Assets	Broad Category - Liabilities/Obligations	Broad Category -Revenue	Broad Category - Expenses	Broad Category - Budgetary Information	Broad Category - Performance Data
I	Executives and Managers	Cost, schedule, and performance information, budget authority, obligations, expenditures					X	X	X
I	Executives and Managers	Funds expended for grants and contracts, in particular, when the funds have been issued, when the grantee or contractor has spent the funds, and for what purposes are they spending the money.						X	X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Related Reporting Objectives

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Related Reporting Objectives

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Inventory Showing Related Reporting Objectives

Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
S	citizens	assets of the federal government		X	X	
S	citizens	liabilities of the federal government		X	X	
S	citizens	information about costs		X		
S	citizens	financial information about individual departments and agencies	X	X	X	
S	citizens	results of federal programs		X		
Q	citizens	every branch of the government should have a monthly report made available to the public through the library or [other means]	X	X	X	
Q	citizens	a standard balance sheet		X	X	
Q	citizens	how they balance they budget	X			
Q	citizens	where is our tax money going?	X	X	X	
Q	citizens	explain better what the money is being used for <		X		
Q	citizens	expenses be open to the public	X	X		
Q	citizens	something about funds for schools and financial aid	X			
Q	citizens	government spends	X	X		
Q	citizens	a report regarding other options as far as choices how they are spending our money and how they are getting us out of the financial situation.	X	X		
Q	Citizens	They need to show where this money is going. People need to know where this money is going.	X	X		
Q	citizens	how do you spend all the money. I think Obama is doing a great job	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Related Reporting Objectives

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	what they are spending it on and why they are spending and also how.	X	X		
Q	citizens	what are [they] doing with their employees regarding (retirement and other benefits) funds in which there removing from health standard and education, fire, and police department	X	X	X	
Q	citizens	how much interest and everything else we are paying to foreign countries	X	X		
Q	citizens	presidential expenses on advertising		X		
Q	citizens	the spending	X	X		
Q	citizens	salaries of top government officials and the expense of illegal aliens as far as education and health care.(wages & salaries)		X		
Q	citizens	salaries of high execs (wages & salaries)		X		
Q	citizens	where the money is being spent, maybe even wages	X	X		
Q	citizens	anything that has to do with our taxpayers' money	X	X		
Q	citizens	what they think would be the percentage of waste		X		
Q	citizens	We will all see how well the government will be run and if we could see how it is being spent on the health care reform they would be in arms. Its like a black hole just like the private sector	X	X		
Q	citizens	Where the funds are being spent in the document and the results	X	X		
Q	citizens	government employee salaries		X		
Q	citizens	how much involvement in Iraq and Afghanistan have cost the American taxpayer		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	the war on drugs (program costs & results)		X		
Q	citizens	accountability overall, for all the spending that we have	X	X		
Q	citizens	I am very concerned with what we spend in the defense department.	X	X		
Q	citizens	they should provide detailed information on the national debt and the growth or decline of the debt based on the government spending.		X	X	
Q	citizens	yeah if there is any companies who receive benefits from those programs, I mean direct benefits (contractor costs)		X		
Q	citizens	we were just involved with 2 wars and neither of which were included in the federal budget, that is they were outside of the budget. and we have a right to know (cost of war)	X	X		
Q	citizens	the salaries and benefits of federal government workers and elected officials.		X		
Q	citizens	the money that they spend on themselves	X	X		
Q	citizens	salary's expense accounts, space cost		X		
Q	citizens	just who's receiving it like programs that I think wouldn't be good		X		
Q	citizens	underlying assumptions on the growth of the economy			X	
Q	citizens	Pie graphs and a break down so a child in third grade can understand it. How would future goals and objectives be accomplished. While explaining how to meet those goals, the overall effects on the country down to the third grader and their understanding.	X	X	X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	was the money ever paid back that they owed to other countries			X	
Q	citizens	buying bonds under board. the feds need to be watched...the language that they use			X	
Q	citizens	our national debt			X	
Q	citizens	how much debt where in			X	
Q	citizens	a report on why we are so in debt			X	
Q	citizens	how much money we borrowed from China.			X	
Q	citizens	who they are loaning money to.			X	
Q	citizens	the way the government operates	X	X	X	
Q	citizens	it would be important to find out their financial correctness, or legal, so they [cannot] run off without money (audited financial information)				
Q	citizens	sources (of revenue)	X	X		
Q	citizens	I'm concerned about the education because people are not able to afford it. people are going in default they can't pay their loans. what they are going to do, how much they are going to put towards that. what improvements they are going to make. people who are on disability deferred from student loans, that department does not work properly. if anyone knows anything about, I would like to find out. improvement for women veterans, healthcare, compensation for heart attack, and full disclosure on what they really have programs for women veterans.	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	analysis of results	X			
Q	citizens	why are they sending money to other countries when our country needs it	X	X	X	
Q	citizens	what the pentagon actually does with the money it receives	X	X		
Q	citizens	some measure of the effectiveness of the programs		X		
Q	citizens	origination of the program		X		
Q	citizens	there should be some way to grade their original stated goal (performance information)		X		
Q	citizens	we need to understand what the programs do, where the money goes, and how do they come with who gets to use the program. I don't believe in abortion only if the victim was rape or for medical reason only	X	X		
Q	citizens	exactly where they are going to get the money for it (budgeted revenue and sources)	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Related Reporting Objectives

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	I think they should have something about a theory on why they have their program and what they are trying to achieve with the programs and show what they have done because they have programs that have not done anything only sucking in money. the department of energy and department of (environmental) protection and they have a lot of confusion of what they are protecting, causing confusion, groups that lobby for certain things...example, the rule for environmental protection in California bankrupt the city because they used extreme measures to clean up sites that would clean themselves, a lot of small gas companies had to pay (program results)		X		
Q	citizens	how much revenue could be raised from the federal taxation of land values and mineral rights		X		
Q	citizens	where money is coming from how it is spent who is going to	X	X		
Q	citizens	different sources where they come from. (revenue sources)	X	X		
Q	citizens	revenue		X		
Q	citizens	the information on the deficit and the revenue.	X	X		
Q	citizens	would like to know where the revenues are coming from as well. would like breakdown of taxes.	X	X		
Q	citizens	Medicare and Medicaid and do more for those who need the help. (program performance information)		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	health care (program information)		X		
Q	citizens	the healthcare benefits (program information)		X		
Q	citizens	with regard to healthcare, would like data which compares mortality rates cost of services delivered and proportion of healthcare cost associated with pharmaceutical drug with other country		X		
Q	citizens	well I think health care is important. i think it is all summed up in the questions people are asking. it is either going to make or break this country		X		
Q	citizens	healthcare, social security and taxes (program and revenue information)	X	X		
Q	citizens	health insurance (program information)		X		
Q	citizens	social sec. trust fund			X	
Q	citizens	everything the government does should be available (financial activities)	X	X	X	
Q	citizens	our financial situation, healthcare. I don't think they are being honest with what they report to us	X	X	X	
Q	citizens	report everything (financial activities)	X	X	X	
Q	citizens	trends from last year. (financial trends)	X	X	X	
Q	citizens	they shouldn't be spending money on the unions. (compliance)	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	I think a cost comparison would be nice between certain services and activities. to have a positive impact or say if service is outdated		X		
Q	citizens	it is out of control how they spend money	X	X		
Q	citizens	how much aid is giving to foreign countries	X	X		
Q	citizens	the goals (performance information)	X	X		
Q	citizens	about the rest of expenditures of the government such as military etc.	X	X		
Q	citizens	healthcare (program information)		X		
Q	citizens	they should let us know the percentage of the liabilities of who they owe and in layman terms let us know who borrowed what and what we owe			X	
Q	citizens	amount spent on education as opposed to defense...not just that but everything like a graph.	X	X		
Q	citizens	how much money they are taking out of social security.	X	X		
Q	citizens	all the organization they provide funding for	X	X		
Q	citizens	totally national debt and interest payments	X	X	X	
Q	citizens	we would like to know where our money is going	X	X		
Q	citizens	military spending	X	X		
Q	citizens	keeps us aware of how they spend our money and not try to hide anything	X	X		
Q	citizens	heath care other detailed reports and no child left behind	X	X	X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	what ever matrix are determined to measure those programs		X		
Q	citizens	where the moneys coming from	X	X		
Q	citizens	how they spend the money and who they are giving the money to		X		
Q	citizens	we need to know where our tax dollars are going		X		
Q	citizens	how much money they have and what they are planning to with it	X	X	X	
Q	citizens	i would like to see a break down by state and percentages to see what is spent by whom, and the numbers of the funds that are used for what programs		X		
Q	citizens	how much we were spending and how much is going to other countries and the countries that we were in alliance with		X		
Q	citizens	uhhmmmm well I'd like to see a fare estimate on what they will really cost especially medical (program costs)		X		
Q	citizens	Where the hell is all the money going, our soldier's healthcare should be our number 1 priority our health care as well. Lay it down on the table and [make it] clear to understand and be honest and I'm tired of political lies from democrats and republicans and I'm tired of the bureaucracy.		X		
Q	citizens	how much we pay government employees		X		
Q	citizens	add debt			X	
Q	citizens	revenues	X	X		
Q	citizens	salaries all elected officials		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	social security and other incomes should be explained more by the government.	X	X		
Q	citizens	more summaries overall	X	X	X	
Q	citizens	the budget and to see how much they are taking in and how much they are spending. I personally have to keep a budgets. how much of it is borrowed money vs. how much of it is money taken in from taxes	X	X		
Q	citizens	health care high cost of living Medicare and Medicaid everything else the government has really messed up unemployment everything (program costs)		X		
Q	citizens	salaries and benefits of federal officials		X		
Q	citizens	information on its income, including its taxes	X	X		
Q	citizens	maybe what they're spending their money on	X	X		
Q	citizens	Cost of sending letter to you that you don't care about		X		
Q	citizens	just a general report	X	X		
Q	citizens	want to know everything the government aid do with all the money	X	X		
Q	citizens	how the money is being used		X		
Q	citizens	I think the government officials...they are giving themselves raises we would like to know where the money is going. we need a close account for our money	X	X		
Q	citizens	tax revenue	X	X		
Q	citizens	they are expending too much money (spending)	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	more information on how they get the money (revenue sources)	X	X		
Q	citizens	about war money we spent	X	X		
Q	citizens	how congress spends money everything	X	X		
Q	citizens	how they distribute the money	X			
Q	citizens	what they're spending the money on	X	X		
Q	citizens	spending	X	X		
Q	citizens	where they are the money from. (sources of revenue)	X	X		
Q	citizens	future obligations, tax receipts, rolling in effective tax rates including state	X			
Q	citizens	everybody wants to know what has been done with the stimulus money		X		
Q	citizens	well the successfulness of their programs some don't work (program performance)		X		
Q	citizens	um yeah, the growth of money. in other word if they take in 100bil and spend 100bil	X			
Q	citizens	how far in debt the government is			X	
Q	citizens	what the federal government makes, contributions made to the government	X	X		
Q	citizens	debts,			X	
Q	citizens	I would prefer it if the report came out semi-annually				
Q	citizens	just when they waste all the money and what they are doing with it	X	X		
Q	citizens	every body that works for the federal governments salary		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	Yes I think foreign aid should be reported. That's a waste.		X		
Q	citizens	the money that is given to other countries	X	X		
Q	citizens	I would like to know it all - about the government's spending.	X	X		
Q	citizens	income of top dogs, what they spend, military spending, surplus.	X	X		
Q	citizens	educational finances	X	X		
Q	citizens	The national debt and also the amount of debt. They're two different things. Usually they publish the amount of money that they're going to spend for that year but then the amount of money they owe they don't really tell you the truth			X	
Q	citizens	how the money is being spent	X	X		
Q	citizens	Break down of expenses. How much in detail and total was given, and for what purpose funds were used. Were funds used for intended purposes	X	X		
Q	citizens	how much the federal government's retirement plans for congress, senators, and official government employees medical plans/retirement plans how much they cost taxpayers?		X		
Q	citizens	the amount of money they make and benefits they receive		X		
Q	citizens	total debt outstanding liability			X	
Q	citizens	find out what their doing with the money they get	X	X		
Q	citizens	every federal and state employee's salary should be made public		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	better spending and testing more explaining for everything	X	X		
Q	citizens	I'm of the opinion that its a case of not having the money. It's the way the money is spent. I'm terribly aware of the waste in the federal government and I think they could do better in those areas	X	X		
Q	citizens	where they take the money from	X	X		
Q	citizens	where is the money coming from the source of the money.	X	X		
Q	citizens	it should include everything they do with the tax payers money.	X	X		
Q	citizens	what is given to other countries and what we give to defense contractors	X	X		
Q	citizens	health care expenses		X		
Q	citizens	the costs of space exploration which I don't believe we need at all, and the costs of the federal government lending to other countries		X		
Q	citizens	the military and everything we spend on should be made public.	X	X		
Q	citizens	we want to know where all the money is going and what their actually doing with all the money	X	X		
Q	citizens	military spending	X	X		
Q	citizens	financial reports.	X	X	X	
Q	citizens	social security, where all that money is going; since they say we're running out of social security money.(program information)		X		
Q	citizens	what everyone is making and the raises they are receiving.		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
Q	citizens	salary		X		
Q	citizens	where are they going to get the money (budgeted revenues)	X			
L	Congress	President's Budget (agency budget requests)	X			
L	Congress	Agency performance information (whether targets were met)		X		
L	Congress	Program background information, evaluations, policy and cost implications of program modifications		X		
L	Congress	Estimated budgetary impact of proposed legislation		X		
L	Congress	Cumulative effects of CBO's estimates of enacted legislation for the fiscal year in question, as of a certain date (Current Level Report)	X			
L	Congress	Long-term budget and fiscal outlook	X			
L	Congress	Maintenance Backlogs		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Improper Payments	X	X		
L	Congress	Agency economy and efficiency and performance		X		
L	Congress	Oil and gas royalty payments		X	X	
L	Congress	Performance and Accountability Reports and Agency Financial Reports	X	X	X	X
L	Congress	How much did the agency receive for this activity last year (the current year) and how much does the agency want this year (budget year)	X			
L	Congress	How much did the agency request for the prior year (actuals) how much did the agency get for the prior year, and how much did the agency spend on what activities for the prior year	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Clear and concise summaries of the costs and benefits associated with particular policy proposals		X		
L	Congress	Estimates of the financial and performance benefits and drawbacks of legislation		X		
L	Congress	What was actually spent on a program and the priorities within a program, information on how personnel and expenditures were allocated across activities	X	X		
L	Congress	To learn the nature and scope of a program's activities and how well a program was being administered, information on the quantity, quality, and efficiency of the activities or services provided	X	X		
L	Congress	To learn who benefits from the program – helps answer questions about how well program services are targeted to the population most in need and how well target populations are reached, information needed on the characteristics of the persons or entities served		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Information to address particular issues as they arise, e.g. the incremental costs of the ongoing global war on terror operations that can be moved into the base budget	X	X	X	
L	Congress	Auto sales, forecasts, and auto industry employment data				
L	Congress	A study regarding impact of assets test for subsidy eligible individuals		X		
L	Congress	Report on readiness of units considered assets of consequence management program integration office		X		
L	Congress	A report on information technology capital assets		X		
L	Congress	A future-years capital investment plan for the Coast Guard	X			
L	Congress	Findings of the pilot project for the management of trust assets of indian families and relatives		X		
L	Congress	A detailed report of the asset forfeiture program		X		
L	Congress	Description of the administrative and contracting expenses paid from the Assets Forfeiture Fund		X		
L	Congress	Assets Forfeiture Fund beginning and year end balance; sources of receipts; net amount from the year's operations		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Actions to implement the recommendations contained in the GAO report "FAA Purchase Cards: Weak Controls Resulted in Instances of Improper and Wasteful Purchases and Missing Assets"				X
L	Congress	Kuwait Assets Control Regulations, and amendments thereto				X
L	Congress	Written notification of intent to take action from a recommendation resulting from the Capital Asset Realignment for Enhanced Services Initiative				X
L	Congress	Oversight Board of the Resolution Trust Corp. and the Resolution Trust Corp.: Assets and liabilities, including its institutions of jurisdiction.				
L	Congress	Scope of financial audit including verification of assets and liabilities, surplus or deficit analysis and income and expenses		X		
L	Congress	Financial audit and verification of assets and liabilities, surplus or deficit; income and expenses		X		
L	Congress	A report on home dialysis payment		X		
L	Congress	Annual audit on the payment of all claims made under the Cerro Grand Fire Assistance Act		X		
L	Congress	An analysis of the contents and effectiveness the transition plan regarding the federal payment for Family Court Act		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A plan for the use of the funds provided to the Mayor for the Federal Payment for Family Court Act, consistent with the requirements of the District of Columbia Family Court Act of 2001, including the requirement to integrate the computer systems of the District government with the computer systems of the Superior Court		X		
L	Congress	A report on contract payments to small businesses during fiscal year 2001 and 2002 by the Department of Defense		X		
L	Congress	A report on the adequacy of the scope of coverage provided under flood insurance policies; adequacy of payments to flood victims, and practices of FEMA and the insurance adjusters in estimating losses incurred during a flood			X	
L	Congress	Study of medicare payment for inhalation therapy		X		
L	Congress	A report on the study on special payment for brachy therapy		X		
L	Congress	A study of ambulatory surgical center payments		X		
L	Congress	The quality of care provided to individuals enrolled in MA regional plans for which additional payments were made under this		X		
L	Congress	A report on appropriateness of payments under the prospective payment system for inpatient hospital services		X		X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Study on improvements in external data collection for use in the medicare inpatient payment system				X
L	Congress	A study of geographic differences in payments for physician's services		X		
L	Congress	Initial report on how costs differ among the types of ambulance providers and on access, supply, and quality of ambulance services in those regions and states that have a reduction in payment under the Medicare ambulance fee schedule		X		
L	Congress	Expenditure of appropriated funds	X			
L	Congress	U.S. fund contributions administered by an international organization	X			
L	Congress	Inspection of annual program audits of U.S. funds received by the U.N. High Commissioner for Refugees	X			
L	Congress	James Madison Memorial Fellowship Foundation expenditures of surcharge funds	X			
L	Congress	Oil Spill Liability Trust Fund		X		
L	Congress	Trans-Alaska Pipeline Liability Fund		X		
L	Congress	Railroad Rehabilitation and Improvement Fund		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A plan for the use of the funds provided to the Mayor for the Federal Payment for Family Court Act, consistent with the requirements of the District of Columbia Family Court Act of 2001, including the requirement to integrate the computer systems of the District government with the computer systems of the Superior Court	X			
L	Congress	A report on the compliance of the Federal Funding Accountability and Transparency Act of 2006				X
L	Congress	Report on adequacy and appropriateness of regulations regarding the Department of Defense's medicare-eligible retiree health care fund		X		
L	Congress	A report concerning grant funding provided under the Public Health Service Act	X			
L	Congress	Audit of funds expended under each refugee grant or contract		X		
L	Congress	Evaluation by States of expenditures of funds received under the Wayne-Peyser Act for public employment centers		X		
L	Congress	On the administration of the Trust Fund and the Federal Supplemental Fund		X		
L	Congress	Library of Congress Trust Fund Board: Report of moneys, securities, and operations		X		
L	Congress	An audited financial statement for the revolving fund for the preceding fiscal year		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Separate budget justification documents for costs of United States Armed Forces' participation in contingency operations for the Military Personnel accounts, the Overseas Contingency Operations Transfer Fund, the Operation and Maintenance accounts	X			
L	Congress	Prior notice to Congress of obligation of funds under title XIV of the Former Soviet Union Demilitarization Act of 1992.	X			
L	Congress	Financial audits of government corporations, wholly-owned and mixed-ownership		X	X	X
L	Congress	Financial audits of Government corporations		X	X	X
L	Congress	United States Enrichment Corporation's financial statements		X	X	X
L	Congress	Comprehensive financial statements of the Federated States of Micronesia and the Marshall Islands		X	X	X
L	Congress	Audits of financial statements of the Federated States of Micronesia and the Marshall Islands		X	X	X
L	Congress	Consolidated financial statement on a payout basis for all projects of the Federal Columbia River power system and for all other projects on the extent to which their costs are to be repaid from the system's revenues		X	X	X
L	Congress	A report on the audited financial statements for each FY for the Fund		X	X	X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Activities and financial statements of the Pension Benefit Guaranty Corp, with actuarial evaluation for next 5 years		X	X	X
L	Congress	A report of the audit of the financial statements of the District of Columbia Highway Trust Fund for the preceding fiscal year		X	X	X
L	Congress	D.C. Retirement Board: Activities and financial statements		X	X	X
L	Congress	Audited financial statement of the Resolution Trust Corporation		X	X	X
L	Congress	Activities and audit of financial statement of the Resolution Funding Corporation		X	X	X
L	Congress	Supplemental unaudited financial statements		X	X	X
L	Congress	Financial statement and complete report as to the business of the Corporation covering the preceding Government fiscal year		X	X	X
L	Congress	Comparative balance sheets for the previous year from all public utilities operating in the District of Columbia			X	
L	Congress	Balance sheet audits of the District of Columbia government			X	
L	Congress	Scope of financial audit including verification of assets and liabilities, surplus or deficit analysis and income and expenses	X	X		
L	Congress	Nuclear incident compensation plan for claim payments in excess of aggregate public liability		X		
L	Congress	Contingent liabilities of the United States under the insurance program under chapter 443 of title 49		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Activities regarding nuclear incident legal liability policies		X		
L	Congress	Disposition of real property which involves any further potential liability of, or assistance from HUD with respect to any property so transferred.		X		
L	Congress	Sums credited to the Foreign Service Retirement and Disability Fund as the equivalent to the interest on the unfunded liability and that portion attributable to credit allowed for military service		X		
L	Congress	Contingent and unfunded liabilities of the Federal Government		X		
L	Congress	Oversight Board of the Resolution Trust Corp. and the Resolution Trust Corp.: Assets and liabilities, including its institutions of jurisdiction		X		
L	Congress	Analysis of consumer protections under existing law to limit the liability of consumers for unauthorized use of a debit card or similar access device		X		
L	Congress	A budget for the Postal Regulatory Commission	X			
L	Congress	Review of each message from the President proposing the rescission, reservation, or deferral of budget authority, or revising a previous message	X			
L	Congress	Any reservation or deferral of budget authority established or proposed but not reported by the President.	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Any incorrect classification by the President of a proposed rescission, reservation, or deferral of budget authority.	X			
L	Congress	The President shall include in his budget materials identifying clearly and separately the amounts requested in the budget for appropriation for that FY for salaries and expenses related to administrative activities of DoD, the military departments, and the defense agencies shall be included with each budget for a fiscal year	X			
L	Congress	Separate budget justification documents for costs of United States Armed Forces' participation in contingency operations for the Military Personnel accounts, the Overseas Contingency Operations Transfer Fund, the Operation and Maintenance account	X			
L	Congress	A report to be included with the budget submitted by the President pertaining to requested appropriation amounts for activities of the Public Interest Declassification Board	X			
L	Congress	An amendment to the budget for fiscal year 2006 setting forth detailed cost estimates for ongoing military operations overseas during the fiscal year	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	President shall identify in the annual budget request all funds necessary to fully fund all funding agreements including funds specifically identified for tribal base budgets	X			
L	Congress	The budget request of the Internal Revenue Service	X			
L	Congress	Deferral of any budget authority	X			
L	Congress	The budget, together with alternatives which would not result in a deficit	X			
L	Congress	Supplementary summary of the budget for the ensuing fiscal year	X			
L	Congress	Budget amendments or revisions, and estimated outlays and receipts for ensuing fiscal year	X			
L	Congress	Current services budget estimates	X			
L	Congress	A detailed budget request for the Department of Homeland Security	X			
L	Congress	Results of investigation requested by the House or a Committee of Congress having jurisdiction over revenue, appropriations, or expenditures	X			
L	Congress	Revised estimates and determinations of budget baseline levels of total revenues and outlays to achieve required outlay reductions.	X	X		
L	Congress	A report on the Department of Homeland Security's mandate to ensure that the trade and customs revenue functions are not diminished		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Status of the revenues from and the cost of constructing, operating and maintaining each lower basin unit of the Colorado		X		
L	Congress	Lodging expenses of Government agencies				
L	Congress	Report for an additional amount for emergency expenses resulting from windstorm damage		X		
L	Congress	List of developing countries for which expenses have been paid to defense personnel for attendance at a bilateral or regional conference or seminar		X		
L	Congress	Developing countries for which expenses have been paid by the U.S. for participation in combined military exercises		X		
L	Congress	Certification of waivers of the application of the survivability and lethality tests of certain weapon system and munitions program deemed unreasonably expensive and impractical		X		
L	Congress	A legislative proposal that would ensure that military personnel expenses for both active and reserve component military personnel providing landmine clearance assistance are specified in detail and are budgeted to be authorized and appropriated from the appropriate military personnel account	X	X		
L	Congress	Description of the administrative and contracting expenses paid from the Assets Forfeiture Fund		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Expenses of and payments to candidates from the Presidential Primary Matching Payment Account		X		
L	Congress	Expenditures of appropriations	X			
L	Congress	A report on views on whether the Department of Defense complied with the requirements of the report and the expenditure projections for the current fiscal year and the ensuing fiscal year are reasonable	X			X
L	Congress	Evaluation by States of expenditures of funds received under the Wayne-Peyser Act for public employment centers	X	X		X
L	Congress	Expenditures or contracts made by any department or establishment in violation of law		X		X
L	Congress	Estimate of the cost to the U.S. Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law		X		
L	Congress	A report for the preceding fiscal year as to the affairs of the Library including the copyright business, and including a detailed statement of all receipts and expenditures		X		
L	Congress	Special Forfeiture Fund, Treasury Department, deposits and expenditures		X		
L	Congress	Plan for expenditure of additional funds for international narcotics control assistance including a description of how use of those funds would promote regional cooperation on narcotics control matters		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A report on recommendations for legislative, executive or other actions, description of programs, and accounting of expenditures by the Commission for the previous year		X		
L	Congress	Authorized expenditures otherwise required to be suspended pursuant to 22 U.S.C. 2780, if he determines suspension causes undue financial hardship to a supplier, shipper, or similar person.		X		
L	Congress	Expenditures required for carrying out the Coordinated Program and implementing the Comprehensive Plan		X		
L	Congress	Expenditures incurred by the U.S. Government directly attributable to the exercise of emergency war powers or authorities		X		
L	Congress	Estimates of additional defense expenditures arising from illegal technology transfers		X		
L	Congress	Accounts containing unvouchered expenditures potentially subject to audit by the General Accounting Office		X		
L	Congress	Expenditures, work, and accomplishments of the Department including status of the reserve programs, and participation in joint training exercises and readiness reporting system		X	X	

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Determination that a severe energy supply interruption of U.S. obligations under the international energy program preclude continued additions to the Strategic Petroleum Reserve at the mandated rate or require the diversion of crude oil in Naval Petroleum Reserve No. 1 from the SPR			X	
L	Congress	Obligation of funds with respect to the Nonproliferation and Disarmament Fund (NDF) activities	X			
L	Congress	Certification to permit the obligation of funds under sections 304 and 305 of the FREEDOM Support Act	X			
L	Congress	Obligation of funds for programs under section 1203 of the Cooperative Threat Reduction Act of 1993 relating to the demilitarization of the former Soviet Union	X			
L	Congress	Amounts obligated and expended in Nicaragua for international security and development assistance	X			
L	Congress	On the obligation of funds as well as the specific parameters of the National anti-drug media campaign	X			
L	Congress	Amounts obligated and expended for the procurement of advisory and assistance services	X			
L	Congress	Amount obligated for each project for management, protection, improvement, and utilization of the National Forest System	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Notification of transfers of working capital funds, or notification of obligations made against a working capital fund	X			
L	Congress	Report obligation or expenditure of funds for other purposes	X			
L	Congress	Condition of obligation of military construction funds for drug interdiction and Counter-Drug activities	X			
L	Congress	Obligations made against a working capital fund to procure or increase the value of war reserve material inventory	X			
L	Congress	Unauthorized appropriations and expiring provisions of law	X			
L	Congress	Estimate of the cost to the U.S. Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law	X			
L	Congress	Results of investigation requested by the House or a Committee of Congress having jurisdiction over revenue, appropriations, or expenditures	X			
L	Congress	A report to be included with the budget submitted by the President pertaining to requested appropriation amounts for activities of the Public Interest Declassification Board	X			
L	Congress	Confirmation that the funds appropriated will assist a country that is in compliance with the United Nations Security Council sanctions against Iraq	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Recission of money appropriated for the Tied Aid Credit Fund	X			
L	Congress	Supplemental or deficiency appropriations proposals	X			
L	Congress	Use of appropriated DOD funds for operating a federally funded research and development center not in existence before June 2, 1986	X			
L	Congress	Use of special authority to exceed appropriations for clothing, subsistence, forage, fuel, quarters, transportation, or medical and hospital supplies.	X			
L	Congress	Report on appropriations for the operation and maintenance of the Armed Forces for humanitarian and civic assistance costs	X			
L	Congress	The status and progress of the initiative including a report on appropriated funds	X			
L	Congress	Amounts in excess of appropriations or for programs not presented or requested	X			
L	Congress	A report on the use of compensating balances and on the use of appropriations authorized for service rendered by	X			
L	Congress	Limitation on use of appropriated funds to influence certain Federal contracting and financial transactions	X			
L	Congress	Statement of the expenditures of the preceding fiscal year, under appropriations for International Exchanges, North American Ethnology, and the National Museum	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A report on the net program performance benefits achieved as a result of major capital investments made by executive agencies for information systems and how the benefits relate to the accomplishment of the goals of the executive agencies		X		
L	Congress	Performance based management: acquisition programs		X		
L	Congress	Performance goals for the Farmers Home Administration		X		
L	Congress	A comprehensive set of performance indicators and measures for progress toward military and political stability in Iraq		X		
L	Congress	An aggregate analysis of performance information collected on performance data regarding special populations		X		
L	Congress	Financial disclosures by employees performing functions under the Toxic Substances Control Act		X		
L	Congress	A report on the Medicare care management performance demonstration		X		
L	Congress	A report on the annual state performance rankings		X		
L	Congress	Uniform recordkeeping, performance reporting, and auditing requirements for use by participating jurisdictions		X		
L	Congress	A report summarizing the financial performance of the projects that are receiving, or have received, assistance		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A report of the competitive sourcing activities on the list required under the FAIR Act of 1998 (P.L. 105-270) performed during the previous fiscal year		X		
L	Congress	Reporting on the implementation of the plan and performance of each agency		X		
L	Congress	A report on the contracts and subcontracts performed overseas and the amount of purchases directly or indirectly from foreign entities in that fiscal year		X		
L	Congress	Updates on the costs of Operation Iraqi Freedom and Operation Enduring Freedom		X		
L	Congress	Central Utah Project cost allocations		X		
L	Congress	If there is (and the extent of any) variation in hospital acquisition costs for drugs among hospitals based on the volume of covered OPD services performed by such hospitals		X		
L	Congress	A cost-benefit analysis of off-site versus on-site treatment and disposal of Newport caustic hydrolysate		X		
L	Congress	Separate budget justification documents for costs of United States Armed Forces' participation in contingency operations for the Military Personnel accounts, the Overseas Contingency Operations Transfer Fund, the Operation and Maintenance accounts	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A request for funds to reimburse any Department of Transportation organization for the cost of providing support to counter, investigate, or prosecute unexpected threats or acts of terrorism	X			
L	Congress	A report setting forth any cost incurred by any department, agency, or other entity of the executive branch of government during the two previous fiscal quarters in support of Plan Colombia		X		
L	Congress	U.S. costs in the Persian Gulf conflict and foreign contributions to offset such costs		X		
L	Congress	Consolidation of information contained in reports from the Data Integrity Boards on costs and benefits of agency matching programs		X		
L	Congress	Cost Accounting Board: Activities, operations and recommendations		X		
L	Congress	report on the results of a system developed for monitoring cost savings resulting from workforce reductions				X
L	Congress	Acquisition of individual reserve forces facilities costing more than \$200,000		X		
L	Congress	Certification that the current five-year defense program fully funds the support costs associated with the multiyear program			X	
L	Congress	Notification of funds obligated for humanitarian and civic assistance costs	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Budget amendments or revisions, and estimated outlays and receipts for ensuing fiscal year	X			
L	Congress	Revised estimates and determinations of budget baseline levels of total revenues and outlays to achieve required outlay reductions	X			
L	Congress	Initial estimates and determinations of budget baseline levels of total revenues and outlays; identification of any deficit excess	X			
L	Congress	Directors of CBO and OMB: Technical assumptions to be used in preparing estimates of National Defense Function outlays for each fiscal year	X			
L	Congress	Report on the actual borrowings and spending progress compared with projections by quarter and by project for capital outlay borrowings		X		
L	Congress	A report on the net program performance benefits achieved as a result of major capital investments made by executive agencies for information systems and how the benefits relate to the accomplishment of the goals of the executive agencies		X		
L	Congress	A comprehensive capital investment plan for the Coast Guard		X		
L	Congress	Federal financial management status report and governmentwide 5-year financial management plan				

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	A biennial strategic plan for the improvement of financial management within the Department				
L	Congress	Progress made in addressing problems relating to financial management, property management, and business operations of the National Transportation Safety Board				
L	Congress	A report on scholarship and education debt reduction programs under 38 U.S.C. 79		X		
L	Congress	Operation and status of the Civil Service Retirement and Disability Fund during each debt issuance suspension period		X		
L	Congress	Statements of financial conditions of the Vietnam Debt Repayment Fund			X	
L	Congress	Economic conditions prevailing in Egypt, Israel, Turkey and Portugal which may affect their respective ability to meet international debt obligations and to stabilize their economies				
L	Congress	Determination of issuance of additional debt obligations		X		
L	Congress	Administration of the Fair Debt Collection Practices Act		X		
L	Congress	Compliance of the President and the Director of OMB with the deficit reduction requirements under sections 251 and 252 of the Balanced Budget and Emergency Deficit Control Act	X			
L	Congress	Effect of certain payments and adjustments on the Federal deficit	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Transfers of funds for military construction or family housing to compensate for foreign currency fluctuations	X			
L	Congress	Annual estimate and justification for arms sales program	X			
L	Congress	Price and availability estimates provided to foreign countries, and requests received for Letters of Offer				
L	Congress	Current services budget estimates	X			
L	Congress	Facts in each case of an apportionment which would indicate the necessity for a deficiency or supplemental estimate	X			
L	Congress	Certification that a major defense acquisition program, which has increased by more than 25% is essential to the national security, has no alternative that would cost less, its new estimates are reasonable and its management structure is adequate	X			
L	Congress	An initial estimate of the costs to permanently relocate the Department of the Navy activities from the portion of the Nebraska Avenue Complex		X		
L	Congress	A report on estimated reserves of oil and gas in Outer Continental Shelf		X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Notification if estimated or actual aggregate insured losses exceed \$100,000,000,000 during the period beginning on the first day of the transition period and ending on the last day of program year 1, or during program year 2, or program year 3		X		
L	Congress	Estimates of increased royalty receipts		X		
L	Congress	Assessment of report on accounting for United States assistance provided under Cooperative Threat Reduction programs		X		
L	Congress	Theater Missile Defense Cooperation Account		X		
L	Congress	Postal Service's accounts and operations		X		
L	Congress	A report on the compliance of the Federal Funding Accountability and Transparency Act of 2006				
L	Congress	Administrative examination of accounts and claims in the respective departments and establishments and the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers.		X		
L	Congress	Any failure of the executive agencies to comply with the principles and standards of accounting for property		X		
L	Congress	Recommendations for changes in laws regarding amounts for which no accounting is made to the Comptroller General, accounts of the U.S. Government, or when Government is financially concerned				

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Review of the accounting systems prescribed by the Comptroller General for executive agencies under the authority of section 3511(a) of title 31, United States Code				X
L	Congress	Accounts containing unvouchered expenditures potentially subject to audit by the General Accounting Office		X		
L	Congress	Presidential exemptions in the interest of national defense, relating to apportionments, internal accounting controls, and use of authority to provide for the cost of an airborne alert and increased military personnel		X		X
L	Congress	A report describing the activities of the Commission during the year, an accounting of any funds received or expended by the Commission and recommendations for any legislation or administrative action which the Commission considers appropriate		X		
L	Congress	A report that shall include an accounting of any funds received or expended, and the disposition of any other properties, not previously reported	X			X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Semi-annual report regarding programs for the protection, control and accountability of fissile materials in the countries of the former Soviet Union. [Fissile material is a nuclide that is capable of undergoing fission after capturing low-energy thermal (slow) neutrons. See http://www.nrc.gov/reading-rm/basic-ref/glossary/fissile-material.html for additional information.]		X		X
L	Congress	Account of all money received and disbursed and description of the work done by the Department		X		X
L	Congress	A plan for the use of the funds provided to the Mayor for the Federal Payment for Family Court Act, consistent with the requirements of the District of Columbia Family Court Act of 2001, including the requirement to integrate the computer systems of the District government with the computer systems of the Superior Cour				X
L	Congress	A report on redundancies and inefficiencies of background checks for the Transportation Security Card Reader Systems pilot program				X
L	Congress	Review of the accounting systems prescribed by the Comptroller General for executive agencies under the authority of section 3511(a) of title 31, United States Code.				X

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
L	Congress	Each decision to furnish on a grant basis to a country excess defense articles which are major weapons systems, to the extent such system was not included in reports previously submitted to Congress.		X		
I	Executives and Managers	The status of budgetary funds, projected burn rate	X			
I	Executives and Managers	Budget reports - the original appropriation broken down by object costs (key categories of expenditure), projected burn rate, what was spent, and what remained. Also, show lapses, such as when there is staff turnover, to help in reallocating resources between object cost categories.	X			
I	Executives and Managers	Amount of discretionary funds available to spend	X			
I	Executives and Managers	funds available to spend out of the program budget	X			
I	Executives and Managers	Budget authority, funds obligated, and funds expended, revenues generated, bad debts, and true costs	X	X		
I	Executives and Managers	Available budget authority	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
I	Executives and Managers	Performance information on recipients of federal funds		X		
I	Executives and Managers	Life cycle costs and performance information such as what activities were conducted with the funds and what was accomplished		X		
I	Executives and Managers	Information on labor cost, equipment cost, overhead cost, and general and administrative costs for procurement purposes		X		
I	Executives and Managers	Expenditures compared to budgeted amounts	X			
I	Executives and Managers	Cost information		X		
I	Executives and Managers	Cost, scope, and schedule are the basic types of information needed to manage the program. Also, burn rate (how fast funds are being expended against the schedule), trends, performance, and what is being billed and actual amounts.		X		
I	Executives and Managers	Information to assess processes and the cost of each process step because they track task-specific information and look at where backlogs occur. Also, status of funds, obligations, expenditures, and salaries.	X	X		
I	Executives and Managers	Expenditures and the balance remaining.	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

Inventory Showing Related Reporting Objectives

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
I	Executives and Managers	Track obligations and expenditures and historical trends of those amounts	X			
I	Executives and Managers	Information on financial capability and concerns of the field to ensure that programming directly affects the needs they are trying to address. Financial Information needed includes: available budget authority, fund obligated, funds expended, net cost for government outlays.	X	X		
I	Executives and Managers	Information on project scope, schedule, and budget. Need to be able to track progress and monitor those costs for the project. Also, need information on economic trends to understand how costs compare with other similar activities.		X		
I	Executives and Managers	Information on funds allocated and obligated, and outlays	X			
I	Executives and Managers	Budget status	X			
I	Executives and Managers	Overall program budget showing disaggregated categories of program areas and operations of the organization itself – the cost to provide programs. This information would be useful for planning, making projections, historical references and meeting actual program needs defined by the program.	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
I	Executives and Managers	Interested in space acquisition costs		X		
I	Executives and Managers	Needs information on the pattern in drawing down funds, expenditure reports from grantees, detailing their transactions, and fiscal audits	X			
I	Executives and Managers	The budgetary amount allocated, reimbursable authority to carry over to the next year, amounts obligated and what they have been obligated for.	X			
I	Executives and Managers	Need information on the obligation and expenditure of funds during a particular year.	X			
I	Executives and Managers	Budget for awarding funds	X			
I	Executives and Managers	Budgetary authority, funds obligated, funds expended, detailed cost and performance information	X	X		
I	Executives and Managers	information on funds obligated, funds expended, and net cost to help understand how much resources are available for the program and will funds be sufficient to cover the plans and identify the need for adjustments to deliverables or request additional funds	X	X		
I	Executives and Managers	Programmatic and administrative (e.g. salaries) expenditures	X			

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
I	Executives and Managers	Amount of assistance being paid. This information would be used to monitor the utilization of funds provided to recipients and to allocate funds in future years. Also, amount of budget authority and amount of reserves.	X	X		
I	Executives and Managers	Available budget authority, funds obligated, funds expended, net cost, outlays so that one can have a good picture of what was spent, where it went, and what can be expected in the coming year.	X	X		
I	Executives and Managers	Information to monitor grants -how much they use and for what purpose and their performance – have they conducted the activities that they said they were going to do and were the funds used as they were supposed to be used.		X		
I	Executives and Managers	Available budget authority, funds obligated, and funds expended.	X			
I	Executives and Managers	Life insurance information for actuarial purposes		X		
I	Executives and Managers	Budget information	X			
I	Executives and Managers	Cost, schedule, and performance information, budget authority, obligations, expenditures	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Ref.	User Group	Information Sought	Existing Reporting Objective - Budgetary Integrity	Existing Reporting Objective - Operating Performance	Existing Reporting Objective - Stewardship	Existing Reporting Objective - Systems and Control
I	Executives and Managers	Funds expended for grants and contracts, in particular, when the funds have been issued, when the grantee or contractor has spent the funds, and for what purposes are they spending the money.	X	X		

References: **S** – Item based on a survey of 1043 randomly sampled adults age 18 and over (see User Needs Study: Citizens). **Q** – Quote from citizens that responded to the question, “Other than costs, assets, liabilities, and results, is there any other information you think is important to include in a report on the federal government’s finances?” (see User Needs Study: Citizens). **L** – Literature review (see User Needs Study: Congress). **I** - Interview with executives and managers (see User Needs Study: Interviews with Executives and Managers).

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Appendix A: Purpose, Scope, and Methodology

To develop the Inventory, staff conducted a series of user needs studies involving the user groups identified in Statement of Federal Financial Accounting Concepts (SFFAC) 1, Objectives of Federal Financial Reporting. These user groups are citizens, executives and managers, and the Congress and staff prepared the following reports for each group:

- User Needs Study: Citizens
- User Needs Study: Interviews with Executives and Managers
- User Needs Study: Congress

The Inventory consists of the items of information that these users need and the categories in which the items of information may be organized. The purpose of the categories is to help demonstrate the range of information being sought rather than illustrating exact groupings. Users often did not provide enough information to determine exact categories and they used some terms interchangeably. For example, many citizens sought information on federal government spending. However, it was not always clear whether they were concerned about the amount of budgetary resources used or the cost of providing programs. The broad categories of information include: assets; liabilities/ obligations; revenue; expenses; budgetary information; and performance data. To identify possible gaps in the federal reporting objectives, staff also organized the items of information into the applicable federal financial reporting objective, i.e. budgetary integrity; operating performance, stewardship, and systems and control.

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Appendix B: Reporting Objectives**Objective 1--Budgetary Integrity**

Federal financial reporting should assist in fulfilling the government's duty to be publicly accountable for monies raised through taxes and other means and for their expenditure in accordance with the appropriations laws that establish the government's budget for a particular fiscal year and related laws and regulations. *Federal financial reporting should provide information that helps the reader to determine:*

- 1A. How budgetary resources have been obtained and used and whether their acquisition and use were in accordance with the legal authorization.
- 1B. The status of budgetary resources.
- 1C. How information on the use of budgetary resources relates to information on the costs of program operations and whether information on the status of budgetary resources is consistent with other accounting information on assets and liabilities.

Objective 2--Operating Performance

Federal financial reporting should assist report users in evaluating the service efforts, costs, and accomplishments of the reporting entity; the manner in which these efforts and accomplishments have been financed; and the management of the entity's assets and liabilities. *Federal financial reporting should provide information that helps the reader to determine:*

- 2A. The costs of providing specific programs and activities and the composition of, and changes in, these costs.
- 2B. The efforts and accomplishments associated with federal programs and the changes over time and in relation to costs.
- 2C. The efficiency and effectiveness of the government's management of its assets and liabilities.

Objective 3--Stewardship

Federal financial reporting should assist report users in assessing the impact on the country of the government's operations and investments for the period and how, as a result, the government's and the nation's financial condition has changed and may change in the future. *Federal financial reporting should provide information that helps the reader to determine:*

- 3A. Whether the government's financial position improved or deteriorated over the period.
- 3B. Whether future budgetary resources will likely be sufficient to sustain public services and to meet obligations as they come due.
- 3C. Whether government operations have contributed to the nation's current and future well-being.

Objective 4--Systems and Control

Federal financial reporting should assist report users in understanding whether financial management systems and internal accounting and administrative controls are adequate to ensure that:

- 4A. Transactions are executed in accordance with budgetary and financial laws and other requirements, consistent with the purposes authorized, and are recorded in accordance with federal accounting standards;
- 4B. Assets are properly safeguarded to deter fraud, waste, and abuse; and
- 4C. Performance measurement information is adequately supported.