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ABUSE AND CONTROL

**Congress of the United States**  
**House of Representatives**

Washington, DC 20515

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Mr. James Miller  
Director  
Office of Management and Budget  
Executive Office Building  
Washington, D.C. 20503

Dear Jim:

As you well know, improving the financial management and accounting systems of the Federal Government is one of my highest priorities. I believe this issue is one that can be used by President Reagan to demonstrate his success in reducing Federal expenditures that lead to budget deficits.

While President Reagan has been assailed by his critics for producing record budget deficits, the fact is that if we used the more meaningful accrual method of accounting, which records liabilities at the time they are incurred, deficits under President Reagan are actually lower than those compiled by Jimmy Carter.

Last week, I sent the enclosed letter to Senator Baker. I would greatly appreciate learning if you support the use of the accrual method of accounting for measuring the real indebtedness of the United States. If you do not support this approach, I would like to learn your reservations and concerns.

Many thanks for your attention. I look forward to hearing from you soon.

Sincerely,

Joseph J. DioGuardi  
Member of Congress