

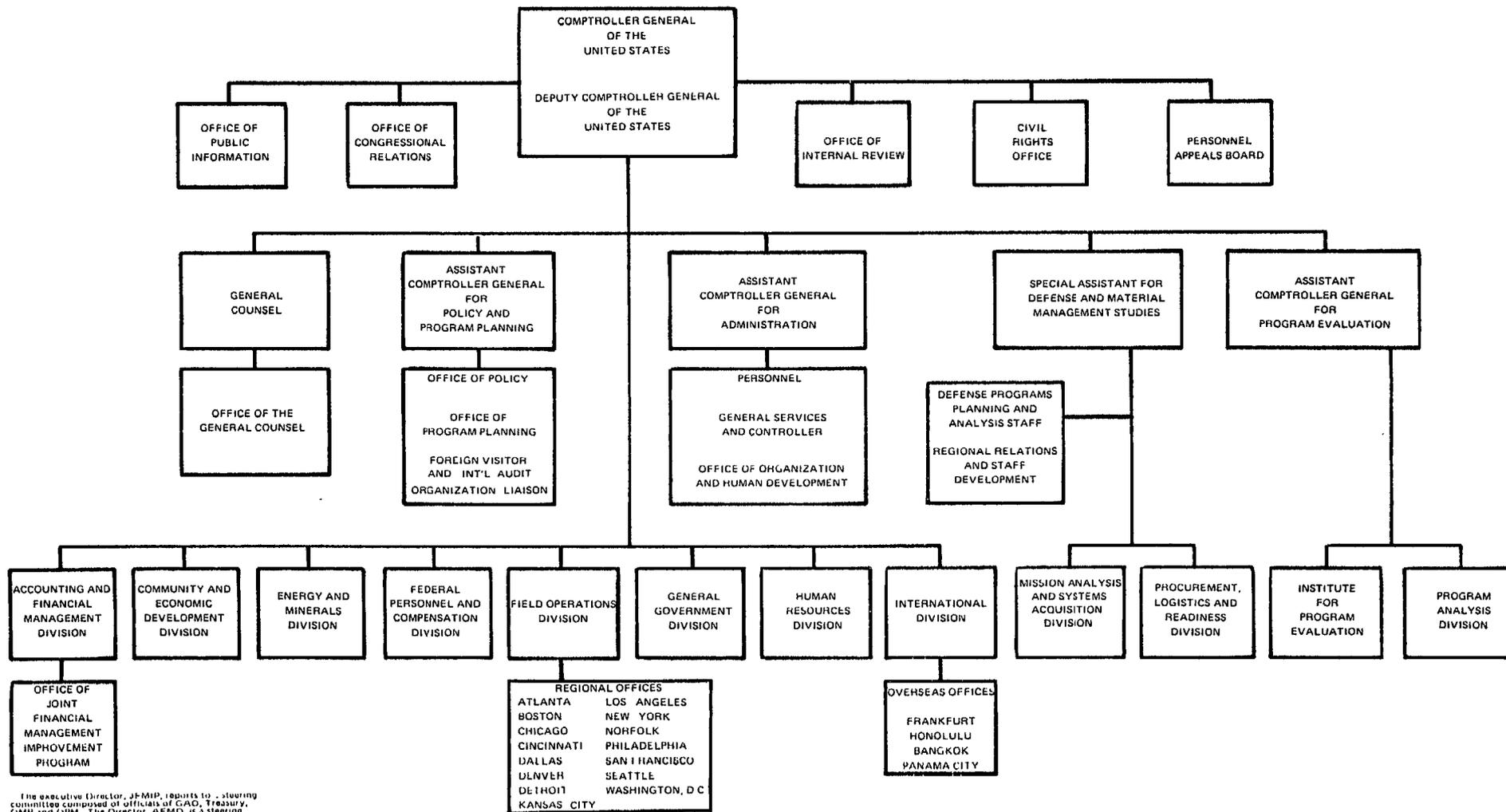
**UNITED STATES
GENERAL ACCOUNTING OFFICE**



Charles A. Bowsher
Comptroller General of the United States



UNITED STATES GENERAL ACCOUNTING OFFICE



The executive Director, AFMD, reports to a steering committee composed of officials of GAO, Treasury, OMB and OPM. The Director, AFMD, is a steering committee member.

COMPTROLLER GENERAL OF THE UNITED STATES

B-119600

March 4, 1982

To the President of the Senate
and the Speaker of the House of
Representatives

In accordance with section 312(a) of the Budget and Accounting Act of 1921, I respectfully submit the annual report on the activities of the U.S. General Accounting Office during the fiscal year ended September 30, 1981.

In this transitional year, Elmer B. Staats was Comptroller General until March 7, 1981; Milton J. Socolar was the Acting Comptroller General between March 8, 1981, and September 30, 1981, and I assumed leadership of the General Accounting Office on October 1, 1981. I look forward to working with the Congress in the years ahead.



Comptroller General
of the United States

The Comptrollers and Deputy Comptrollers General¹ are appointed to their 15-year terms by the President. In determining whom to nominate, the President considers selecting one of at least three nominees provided by a Commission of the House and Senate leaders. The Comptroller General also serves on the Commission which develops a list of nominees for the Deputy Comptroller General position. The Senate must confirm both appointments.

Comptrollers General of the United States

John R. McCarr

July 1, 1921 - June 30, 1936

Fred H. Brown

April 11, 1939 - June 19, 1940

Lindsay C. Warren

November 1, 1940 - April 30, 1954

Joseph Campbell

December 14, 1954 - July 31, 1965

Elmer B. Staats

March 4, 1966 - March 3, 1981

Charles A. Bowsher

October 1, 1981 -

Assistant Comptrollers General of the United States¹

Lurtin R. Ginn

July 1, 1921 - November 11, 1930

Richard N. Elliott

March 9, 1931 - April 30, 1943

Frank L. Yates

May 1, 1943 - June 29, 1953

Frank H. Weitzel

October 12, 1953 - January 17, 1969

Deputy Comptrollers General of the United States

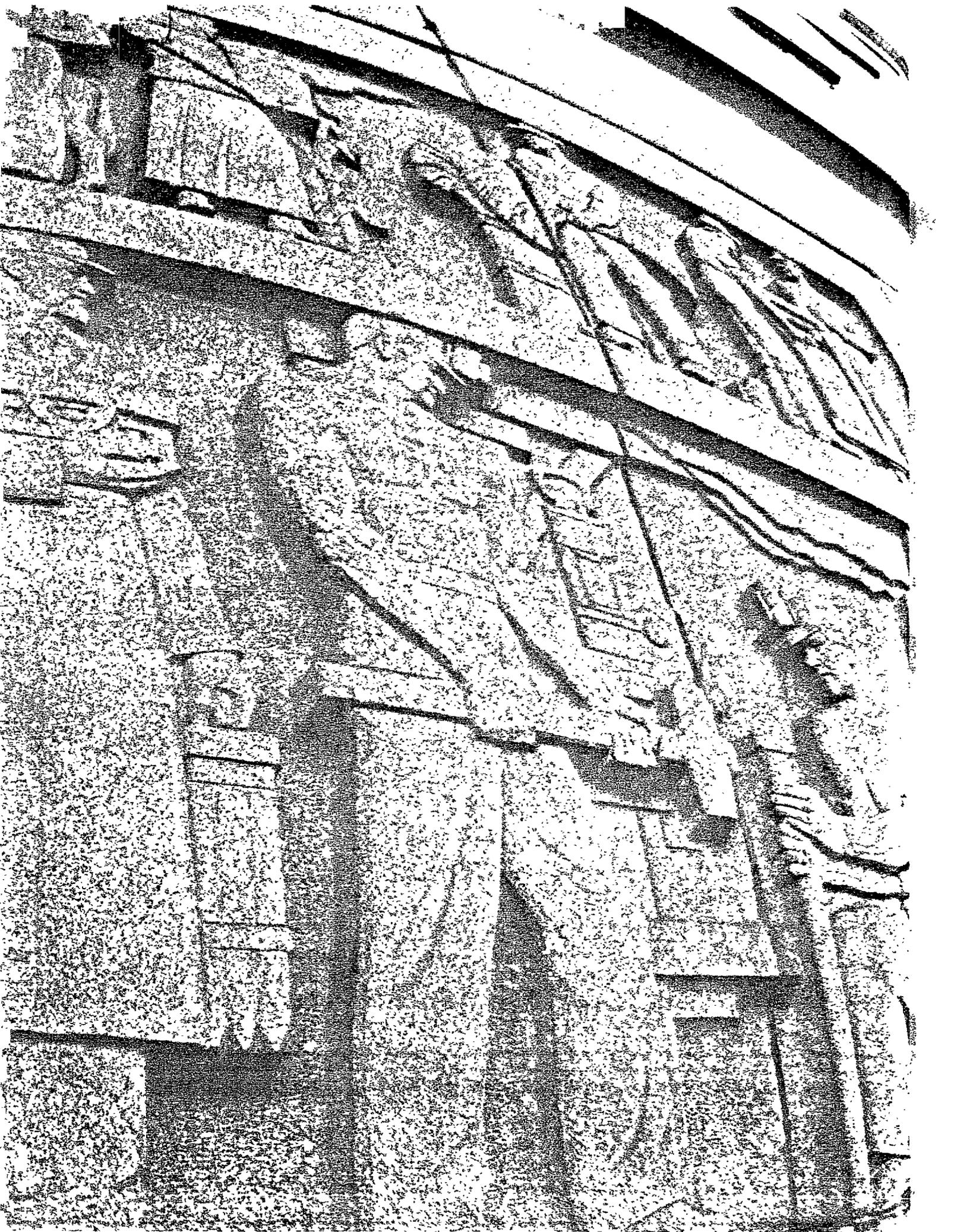
Robert F. Keller

October 3, 1969 - February 29, 1980

¹Public Law 92-51 (approved July 9, 1971) changed the title Assistant Comptroller General to Deputy Comptroller General.

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HIGHLIGHTS OF ACTIVITIES

Fiscal year 1981, our 60th year of operation, has seen widespread public, congressional, and executive branch concern in improving Government performance and cutting back on Federal spending. The structure and functions of the Federal Government are being questioned now as at no time in the past. War has been declared on waste, fraud, abuse, and mismanagement. "Cutting the budget" and "doing more with less" are phrases being heard throughout the Federal Government.

The Congress is being asked to make difficult decisions on the national budget, taxes, and many other issues of great concern to taxpayers. Once again the work of the General Accounting Office proved to be an important resource for the Congress in carrying out its responsibilities.

GAO, headed by the Comptroller General of the United States, was created by the Budget and Accounting Act of 1921, "independent of the executive departments," to assist the Congress in its oversight of the executive branch in carrying out programs enacted by the Congress. The Congress recognized that our form of government, with its separation of powers, needed an organization that could provide unbiased information about executive branch activities. Thus, GAO was established as an independent, nonpartisan agency in the legislative branch of the Federal Government.

Although GAO's responsibilities have been defined more specifically and expanded greatly since 1921, its major functions still are to

- assist the Congress in its legislative and oversight responsibilities,
- audit and evaluate programs, activities, and financial operations of Federal departments and agencies, and
- carry out financial control and

related functions with respect to most Federal Government programs and operations including legal services, accounting, and claims settlement work.

GAO's mandate is to assist the Congress by examining essentially all activities of the Federal Government in Washington, D.C., in the United States, and around the world. That is why GAO maintains—in addition to its headquarters office and about 80 audit sites in the Washington, D.C., area—15 regional offices throughout the United States, a branch office (Honolulu), and foreign branch offices in Frankfurt and Panama City.

Eliminating waste and inefficiency and thereby reducing Federal expenditures has been GAO's primary mission since its beginning. Our objective is to assist the Congress in its desire that Government be run more economically, more efficiently, and more effectively; that Government do well those things which it is supposed to do; and that it not do things which it is evidently incapable of doing in an economical, efficient, and effective manner.

As was done last year, we concentrated on identifying significant budget reductions that the Congress and the President could act on during budget considerations. In February 1981, the Comptroller General directed that GAO continue to give priority to starting and staffing assignments with potential budgetary savings. In May 1981, the importance of this emphasis was again stressed along with the need to make sure that our work (1) has a direct bearing on improved management or more effective redistribution of existing Federal funds for Federal programs or activities or (2) makes a direct and important contribution to debate on a major issue expected to be before the Congress within the next 2 to 3 years.

Assistance to the Congress

We view all of our work as assisting the Congress in its mission. Our work is undertaken pursuant either to the requirements of our basic statutes, to specific legislative mandates, or to specific requests by committees or Members of Congress. Work in the latter two categories accounted for about 35 percent of the total effort of our professional staff during fiscal year 1981 and included

- doing specific one-time studies directed by law,
- answering committee and Member requests for audits or special studies,
- testifying at congressional hearings,
- assigning staff to congressional committees, and
- providing legal opinions and comments on proposed legislation.

During the fiscal year we issued 976 reports on audits and special studies. About 74 percent of these were submitted to the Congress or to its committees and Members. In addition, copies of many of the reports addressed to Federal agency officials were also provided to interested committees or Members.

Statistics on the number of reports completed do not begin to tell the full story of GAO operations, but they do provide some indication of the work done. A breakdown of the number of reports issued in fiscal year 1981 follows. A summary of these reports by subject and addressee is included in Appendix I, with a detailed listing in Appendix 2.

	Fiscal year ended Sept. 30, 1981
Congressional reports.	
To the Congress	256
To congressional committees	331
To Members of the Congress	133
	<u>720</u>
Reports to Federal agency officials	256
TOTAL	<u><u>976</u></u>



Much of our assistance to the Congress involves briefing Hill staff on work in progress. Pictured are GAO staff from the Office of Congressional Relations and the Program Analysis Division meeting with a staff member from a Senate Governmental Affairs subcommittee.

Many of our reports recommend congressional or agency actions that we consider necessary to correct problems or improve Federal programs and activities. Our most important recommendations are summarized in annual publications. Chapter 2 of this report presents legislative recommendations that the Congress acted on this year, along with those on which final action has not been taken.

Two other special annual reports—one on civil, the other on defense activities—highlight matters deserving special congressional attention. Each January these reports summarize important GAO conclusions and recommendations on which satisfactory department or agency actions have not been taken and

which should be considered during the appropriation process.

GAO cannot compel the agencies or the Congress to accept our recommendations. Our success in bringing about improvements depends basically on the adequacy of our factual analysis and the persuasiveness of our arguments. We must convince agency management and the Congress that it is in their interest to take the actions we recommend. We have no doubt that the agencies' awareness of the Congress' attention to our reports stimulates their interest in and attention to our recommendations.

As stated in last year's report, the Comptroller General, in March 1980, testified before the House Budget Committee and offered the Congress

22 major recommendations for potential savings. During the same month, GAO issued a supplement to an extensive Congressional Budget Office document prepared for the House Budget Committee, entitled *Reducing the Federal Budget: Strategies and Examples*. Similar efforts were made again this year. In February 1981, we issued a *Background Paper on Reducing the Federal Budget: Strategies and Examples*. In March 1981, we issued *Comments on the President's February 19, 1981, Budget Proposals and Additional Cost Savings Measures*. Both reports—compilations of recommendations from past GAO work—were distributed widely throughout the Congress and used to brief various appropriations subcommittees on cost-cutting measures.

A *Monthly List of GAO Reports* (required by the Legislative Reorganization Act of 1970) is sent to every committee and Member. This publication identifies and summarizes reports released each month and provides information for obtaining copies. This list is also published monthly in the *Congressional Record*.

GAO staff maintain close contact with congressional committees to communicate relevant, timely, and useful information. Our Office of Congressional Relations coordinates GAO's assistance to the Congress. This office maintains close and continuous contact with committees and Members.

Our professional staff at the Capitol audits House and Senate financial operations and private organizations doing business on the Capitol grounds. The staff advises committees, officers, and Members as needs arise.

Committee and Member Requests

The 1921 act requires that we perform investigations and furnish information and assistance to the Con-

gress and congressional committees having jurisdiction over revenue, appropriations, or expenditures. The Legislative Reorganization Act of 1970 directs us to review the results of Government programs and activities at the request of any committee having jurisdiction over such matters.

To the extent practicable, we comply with the requests of all committees, subcommittees, and individual Members of the Congress on a priority basis. In fiscal year 1981, our operating divisions received 767 requests from committees and 622 requests from Members for specific work. Some require substantial work, others are answered readily. In addition to formal written reports issued to committees and Members, we satisfied many requests through briefings, correspondence not classified as reports, or by furnishing the needed information informally.

Nearly every congressional committee and subcommittee has requested us to furnish information and assistance. Table 1 lists the committees for which formal written reports were completed during the year; some reports were addressed to more than one committee.

House Committees:	
Agriculture	5
Appropriations	18
Armed Services	4
Banking, Finance and Urban Affairs	4
Budget	5
Education and Labor	7
Energy and Commerce	21
Foreign Affairs	2
Government Operations	41
House Administration	2
Interior and Insular Affairs	13
Interstate and Foreign Commerce	14
Judiciary	4
Merchant Marine and Fisheries	7
Post Office and Civil Service	21
Public Works and Transportation	8
Science and Technology	15
Select Aging	1
Small Business	2
Veterans' Affairs	3
Ways and Means	9
TOTAL	206
Officers of the Congress	4
Joint Committees	
Economic	6
Taxation	1
TOTAL	7
TOTAL COMMITTEES AND OFFICERS	331

We also responded to 232 Member requests concerning claims by and against the U.S. Government involving Government contracts, employee pay and allowances, and travel and transportation.

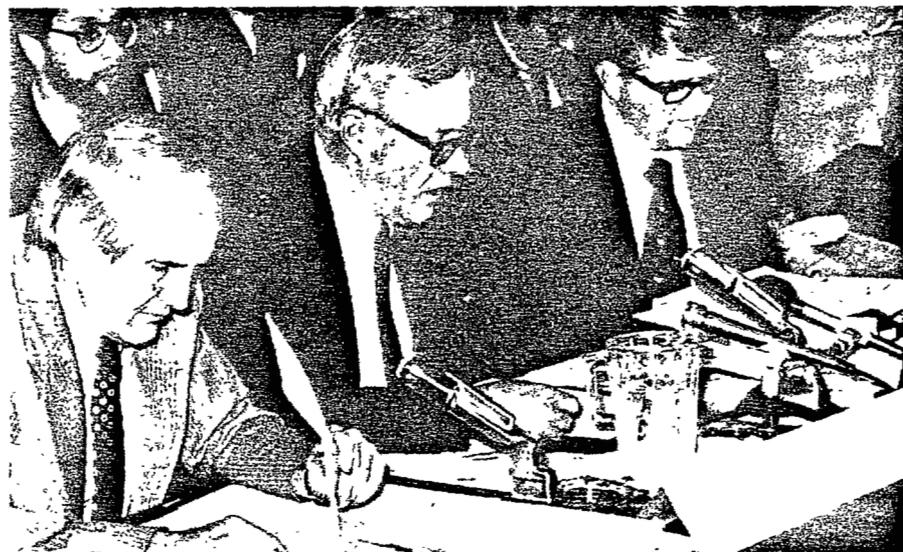
Many requests from committees and Members concern information needed in their legislative and oversight roles. Others involve controversial matters affecting congressional districts and States. When requested work affects a wide audience, we usually arrange with the requester to issue the report to the Congress as a whole.

Testimony and Briefings

The Comptroller General and his principal assistants testified before congressional committees on 179 occasions during the fiscal year 1981. This compares to 139 occasions 5 years ago and only 30 a decade ago. This increase is an indication of our growing ability and capacity to

Table 1

	Number of Reports
Senate Committees	
Agriculture, Nutrition, and Forestry	2
Appropriations	19
Armed Services	6
Banking, Housing and Urban Affairs	1
Budget	2
Commerce, Science and Transportation	13
Energy and Natural Resources	17
Environment and Public Works	2
Finance	6
Foreign Relations	4
Governmental Affairs	14
Judiciary	12
Labor and Human Resources	9
Select Small Business	1
Special Aging	4
Veterans' Affairs	2
TOTAL	114



Increasingly complex global issues often require interdivisional cooperation. Testifying on the Nuclear Non-Proliferation Act of 1978 are GAO staff (left to right) William McGee, J. Dexter Peach, Director of the Energy and Minerals Division, Frank C. Conahan, Director of the International Division, and Joseph Murray.

serve the Congress on critical issues and pending legislation.

Our professional staff also brief congressional committees, Members, and their staffs on GAO work of interest to them. These briefings include the results of completed work or information on ongoing work which has progressed far enough to provide meaningful data. We also provide committees with questions for use during hearings.

Staff Assignments to Committees

On request, 82 GAO staff members were assigned to the staff of 15 committees and subcommittees during the year. As required by the Legislative Reorganization Act of 1970, details concerning these assignments are shown in Appendix 3.

Legal Opinions and Comments on Pending Legislation

Committees and Members frequently ask GAO for its

- formal and informal legal opinions, advice and assistance;
- views on contractual, fiscal and administrative provisions of law;
- opinions on drafts of or revisions to legislation; and
- views on administrative regulations.

Our continuing review of Government programs and activities and our expertise in law and the Federal legislative process enable us to give congressional committees objective comments on proposed legislation. During the year, we provided 277 reports on pending bills, 137 to the Senate, 113 to the House, and 27 to miscellaneous units. Table 2 shows a profile of this work.

Table 2

Senate Committees	
Agriculture, Nutrition and Forestry	2
Banking, Housing and Urban Affairs	1
Commerce, Science and Transportation	2
Foreign Relations	2
Governmental Affairs	83
Labor and Human Resources	46
Judiciary	1
	<hr/>
	137
House Committees	
Agriculture	2
Armed Services	1
Education and Labor	1
Government Operations	51
Energy and Commerce	6
Judiciary	11
Merchant Marine and Fisheries	4
Post Office and Civil Service	30
Public Works and Transportation	2
Rules	1
Science and Technology	2
Veterans' Affairs	2
	<hr/>
	113
Joint Committees	0
Miscellaneous units	27
	<hr/>
TOTAL	277

Auditing/Evaluation

Our audits and evaluations of ongoing Federal programs, activities, and financial operations have as their basic objective helping the Congress and agency officials improve Government operations. We examine Federal departments and agencies and their contractors and grantees to

- evaluate the efficiency, economy, legality, and effectiveness with which they carry out their financial, management, and program responsibilities and
- provide the Congress and Federal agency officials with significant and objective information, conclusions, and recommendations that will aid them in carrying out their responsibilities.

We seek answers to questions such as

- Where are the opportunities to eliminate waste and the inefficient

use of public money?

- Are Federal programs achieving their objectives?
- Are there ways of accomplishing the objectives of these programs at a lower cost?
- Are funds being spent legally and is the accounting for them adequate?

Our audits and evaluations involved over half of our professional staff working in almost every Federal agency. During fiscal year 1981, we performed assignments in the United States, American Samoa, Guam, the Northern Mariana Islands, the Trust Territory of the Pacific Islands, and 77 foreign countries. At any given time we had about 1,200 assignments underway.

Given the size of the Federal Government and the scope of its operations, we must be selective in determining which programs and activities we will review. We simply do not have the staff or the funds to do everything that needs to be done. In deciding what to review, we emphasize those Federal programs and activities having strong present or potential congressional interest and opportunities for improvement. As stated earlier, we are in continual contact with congressional committees to keep abreast of their interests. We also share information with the Congressional Budget Office, the Congressional Research Service, and the Office of Technology Assessment to enhance our products and avoid duplicate efforts.

Over the past several years, GAO has been improving its organization and planning to more effectively consider national issues and key management problems. In 1972, we reorganized toward greater program and functional specialization. Since then, our organization has been refined, but it still reflects the philosophy of assigning Government-wide responsibility for par-

particular programs and functions to individual GAO operating divisions while retaining responsibility for specific agencies within these same divisions. Each of GAO's current organizational units is described in Appendix 4.

To help focus on important national issues, our Program Planning Committee, chaired by the Comptroller General, has specified 36 issue areas for attention. Each issue area is assigned to one of GAO's operating divisions. That division takes the lead in developing plans, identifying matters to be examined, and formulating approaches. The lead division or other operating divisions may carry out the actual audit. Table 3 lists the 36 issue areas and the responsible lead divisions.

Our mission, our organization, and our skills all point toward one target: finding ways to make the Federal Government work more economically, more efficiently, and more effectively. We believe this is critical in any long-term effort to control Federal spending.

During the year, the Comptroller General took several actions designed to demonstrate our commitment to improving accounting and financial management in the Federal Government and to strengthen our effectiveness in accounting and financial management matters. Likewise, action was taken to strengthen our effectiveness in fulfilling our audit responsibilities in the defense spending and management areas. To make our reports more useful to the Congress in achieving its budgetary objectives, we are currently developing a method for providing additional information so that savings which could result from adopting our recommendations can be linked to the congressional budget process.

Table 3

GAO Issue Areas and Responsible Lead Divisions

Accounting and Financial Reporting Automatic Data Processing Internal Audit National Productivity	Accounting & Financial Management Division
Food Domestic Housing and Community Development Programs Environmental Protection Program Land Use Planning, Management, and Control Transportation Systems and Policies Water and Water-Related Programs	Community and Economic Development Division
Energy Materials	Energy and Minerals Division
Federal Personnel Management and Compensation	Federal Personnel and Compensation Division
Federal Oversight of Financial Institutions Information Management Intergovernmental Policies and Fiscal Relations Law Enforcement and Crime Prevention Tax Administration	General Government Division
Administration of Nondiscrimination and Equal Opportunity Programs Consumer and Worker Protection Employment and Training Federally Sponsored or Assisted Education Programs Health Income Security and Social Services	Human Resources Division
International Affairs	International Division
Communications, Command, Control and Intelligence Mission Analysis Systems Development and Acquisitions	Mission Analysis and Systems Acquisition Division
Economic Analysis of Alternative Program Approaches Program and Budget Information for Congressional Use Science and Technology	Program Analysis Division
Facilities Acquisition and Management General Procurement Logistics Management Military Readiness, Mobilization Planning, and Civil Preparedness	Procurement, Logistics and Readiness Division
Evaluation Guidelines and Methodology	Institute for Program Evaluation

Audits Related to Fraud and Abuse

GAO's Governmental Internal Audit and Fraud Prevention Group continues to accept reports of alleged fraud and waste in Government on its national hotline (800-424-5454). GAO's regional offices also respond to calls of this nature. We preserve the anonymity of callers who have information on or allegations of kickbacks, overtime abuses, misuse of Government credit cards, illegal contract awards, and so forth.

One of our objectives is to determine the validity of the tips received and decide whether cases should be referred to appropriate agencies for investigation or audit. In fiscal year 1981, about 10,500 calls were received on the hotline. Of these, over 1,500 were referred for appropriate action. About 27 percent of the cases referred fell into the category of mismanagement, while 73 percent involved intentional wrongdoing.

GAO does some followup work on the cases referred. Cases are also entered into a computer to track weaknesses in programs, agencies, and locations.

Certain cases received over the hotline are investigated by GAO where the agency has no statutory Inspector General or has not agreed to conduct an investigation. During the year, GAO investigated 69 such cases and found that in 8 (12 percent), waste or abuse was substantiated.

Legal Services and Decisions

GAO's legal work covers the full range of the Government's activities. We render legal decisions and advice to

- congressional committees, Members of the Congress, the Attorney General, the Office of Manage-

ment and Budget, and other Federal officials,

- heads of Federal agencies and disbursing and certifying officers on the legality or propriety of proposed expenditures of public funds,
- officers or employees with delegated authority to request relief on behalf of accountable and certifying officers,
- contracting and procurement officers and bidders, in connection with Government contracts,
- debtors and creditors of the Government who are dissatisfied with the handling of their affairs by other agencies, and
- our evaluators in their reviews of agency programs and activities.

The Comptroller General's decisions on the legality of expenditures are binding on the executive branch. Payments made contrary to them may be disallowed. Private firms and individuals have further recourse to the courts in most instances.

During fiscal year 1981, GAO's Office of General Counsel disposed of 5,362 separate legal matters as shown in Table 4.

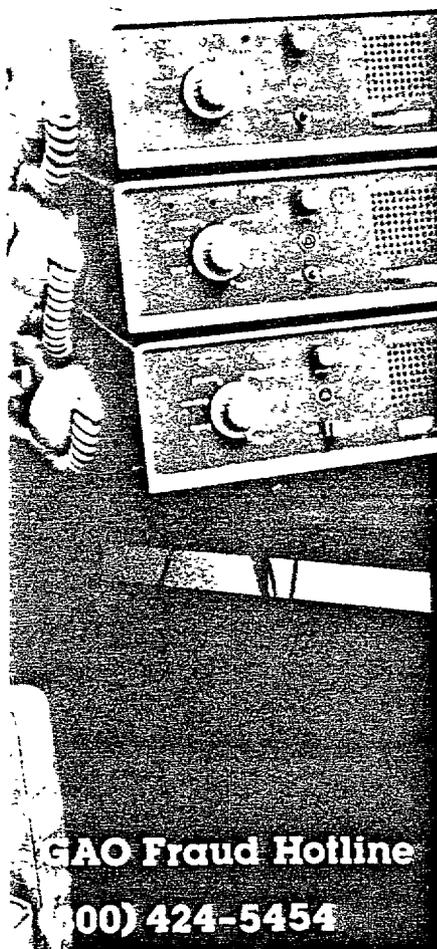
Table 4

Legal Matters Resolved in Fiscal Year 1981	
Procurement and Transportation Law	2,650
Personnel Law	1,254
General Government Matters	807
Special Studies and Analysis	651
Total matters disposed of	5,362

Financial Management Improvement

The Budget and Accounting Act of 1950 established and assigned basic responsibilities for financial management within the Federal Government. The act charges GAO with

- prescribing accounting principles, standards, and related requirements to guide the executive agencies,



GAO Fraud Hotline

(800) 424-5454

This year GAO's Governmental Internal Audit and Fraud Prevention Group received about 10,500 calls on the hotline.

- cooperating with executive agencies in the development and improvement of their accounting systems; and

- approving executive agency accounting principles, standards, and system designs when they are found adequate and in conformance with the prescribed principles, standards, and related requirements.

During fiscal year 1981, we approved 2 statements of accounting principles and standards in 2 agencies. One of the approvals was the result of changes in a previously approved statement. We also approved the designs of 13 systems in 12 agencies. By the end of the fiscal year, 328 of the 332 systems subject to our approval were covered by approved principles and standards and 209 of the 332 designs had been approved.

Under the Joint Financial Management Improvement Program, the Comptroller General, the Secretary of the Treasury, the Director of the Office of Management and Budget, and the Director of the Office of Personnel Management are charged by the Budget and Accounting Act of 1950 with improving financial management practices throughout the Federal Government. We continued our cooperative work in the program during the fiscal year. The program's progress is reported separately for use by the Congress, Federal agencies, and the public.

Settlement of Claims

Claims against the United States are referred to GAO for settlement because of statutory requirements or because they involve questions of law or fact. In fiscal year 1981, we settled 6,370 claims for \$499.8 million. During the same period we

- disposed of 9,600 debt claims and collected over \$3.6 million and
- granted 1,069 full or partial waivers of repayment of erroneous

pay and allowances, out of 1,288 requests—a total of \$1.8 million out of \$2.6 million.

Savings and Other Accomplishments

It is not possible to determine the full effect of GAO activities in terms of quantifiable financial savings, improvements in Government operations, and increased effectiveness of Government programs and activities. However, we do record actions attributable to our work which results in measurable dollar savings or other benefits to the Federal Government, contractors, grantees, and the public. These actions are usually taken by the Congress, Federal agencies, and others in response to our suggestions and recommendations.

For fiscal year 1981, we identified an estimated savings of \$8.4 billion attributable to our work, of that

amount, about \$3.7 billion involved actions advocated by others as well as GAO. These dollar accomplishments, however, are not the total of GAO's accomplishments. Many savings resulting from management improvements frequently cannot be measured; this is also the case for improvements which make programs work better, but not cheaper. For example, as a result of one of our reports, the Food and Drug Administration initiated a concerted effort to prevent the marketing of raw meat and poultry containing potentially harmful residues. In another report, we recommended that the Secretaries of Agriculture and the Interior take immediate action to correct health and safety problems in national parks and forests. Such improvements to Government operations are important results of our work.

Examples of savings and benefits from our work are in Chapter 3.



Tangible savings from GAO's report on preventing the marketing of contaminated meat and poultry are not, as with much of GAO's work, fully measurable. Pictured here are FDA inspectors checking for contaminated animal feed.

Impact of New Legislation on GAO Operations

New legislation continues to assign added responsibilities to GAO. As a result, we constantly adjust our work programs. Appendix 5 shows legislation enacted in fiscal year 1981 directly related to our work. Certain of these laws direct the Comptroller General to audit specific programs or activities. For example:

- Public Law 96-517 (Dec. 12, 1980) amends the patent and trademark laws and adds a new chapter to title 35 of the United States Code regarding patent rights in inventions made with Federal assistance. At least once a year the Comptroller General must report to the House and Senate Judiciary Committees on this chapter's implementation.

- Public Law 96-592 (Dec. 24, 1980) requires that GAO evaluate programs and activities authorized under the 1980 amendments to the Farm Credit Act of 1971. An interim report to the Congress is to be made no later than December 31, 1982, and a final report no later than December 31, 1984.

- Public Law 96-460 (Oct. 15, 1980) provides for an Office of Chesapeake Bay Research Coordination in the Department of Commerce. A Chesapeake Bay Research Board is also established to coordinate federally supported and conducted research efforts regarding the Bay. Upon termination of the act on September 30, 1984, GAO must submit to the Congress an evaluation of the effectiveness of the Office, Board, and the act itself.

Examples of other important legislation affecting our work follow:

- The Omnibus Budget Reconciliation Act of 1981 contains 27 titles, 7 of which contain provisions relating to GAO. Among other things, the act established major new block grant programs in the education, health,

human, and social services areas. Provisions of the act direct the Comptroller General to make such audits and reviews of the new programs as may be appropriate.

- Public Law 96-514 (Dec. 12, 1980) provides for GAO's audit of all financial transactions of the Territorial and local governments, including transactions of all agencies or instrumentalities established or used by such governments. The governments include the Offices of Government Comptroller of the Virgin Islands, the Government Comptroller of Guam, Trust Territory of the Pacific Islands, the Northern Mariana Islands, and the Comptroller of American Samoa.

- Public Law 96-533 (Dec. 16, 1980) established the African Development Foundation. The Foundation is a wholly owned Government corporation subject to audit by GAO under the provisions of the Government Corporation Control Act.

Noteworthy Activities

Fiscal year 1981 was a turning point in GAO history. It ended the 15-year tenure of one Comptroller General and witnessed the nomination and confirmation of a new Comptroller General. Anticipating this transition, GAO published a 300-page volume entitled *GAO 1966-1981: An Administrative History*. This book, published in March 1981, was the culmination of an 18-month project to document the developments affecting GAO's role and operations over the last 15 years. The Comptroller General, whose term ended in March 1981, believed that those concerned with developing and strengthening GAO in the future could profit from a coherent record of how the Office dealt with the problems and issues faced during this period.

The volume consists of three main sections. The first focuses on GAO's external relationship with the Con-

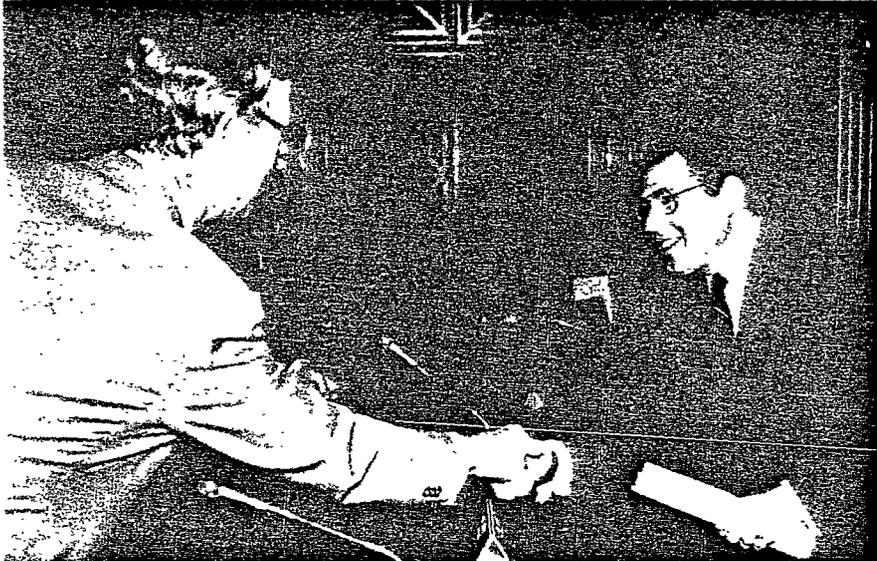
gress and other governmental agencies, the second on internal management and organizational issues, and the last on operational matters affecting the scope, quality, and impact of GAO's work.

GAO is involved in a number of projects which expose its accounting and auditing standards and its way of doing business to an ever-widening audience. Discussed briefly here are some of our activities in the intergovernmental, international, and academic areas.

GAO helps the Congress oversee federally assisted programs by promoting and strengthening audits at State and local government levels. We provide direct and indirect assistance on auditing techniques to State and local audit organizations and professional and public interest groups interested in intergovernmental auditing.

Intergovernmental audit forums have promoted the acceptance and implementation of GAO's *Standards for Audit of Governmental Organizations, Programs, Activities and Functions*. These standards, initially issued in 1972, were revised and reissued in 1981. The standards are generally recognized as authoritative guidance for Federal, State, and local government audit agencies as well as private sector auditors when auditing government programs, activities, and functions.

GAO is often looked to for guidance by auditing organizations in other nations, particularly those in less developed countries. The United States has a direct interest in strengthening the audit institutions in those countries which receive substantial financial assistance from us. Several times a month, members of foreign national audit offices and other governmental entities visit GAO to learn how we function or to study a



During this transitional fiscal year, Comptroller General Elmer B. Staats' tenure ended March 3, 1981, while Comptroller General Charles A. Bowsher underwent confirmation hearings in September 1981. Pictured are Senator William V. Roth, Jr. congratulating Mr. Bowsher at the hearing.

particular aspect of our work. This fiscal year we hosted over 200 such visitors.

During fiscal year 1981, we sponsored our third International Auditor Fellowship Program, the purpose of which is to share our knowledge of techniques for expanded scope audits with auditors from developing nations. Fifteen auditors arrived in July 1981 to begin the 3-month program. The participants were from Botswana, Costa Rica, Egypt, Greece, Guyana, Jamaica, Kenya, Nepal, Nigeria, Sierra Leone, Sri Lanka, Taiwan, Thailand, Trinidad, and Venezuela. At the end of their stay, the participants returned to their native countries to share what they learned with their fellow workers.

Under the GAO Doctoral Research Program, five doctoral students joined us during the year to work on projects related to their academic fields. The participants are doctoral students in political science, public administration, agricultural economics,

educational administration, and environmental design. The intent of the program is to provide an exchange of information between GAO and the academic community.

Operating Expenses

The fiscal year 1981 appropriation for GAO was \$220.6 million. Total operating expenses for the period were \$215.8 million with an unobligated balance of \$4.8 million lapsing back to the U.S. Treasury. Personnel compensation and benefits comprised \$171.6 million, or 80 percent of total expenditures, while travel and other objects comprised 6 percent and 14 percent respectively.

During the year, we received approximately \$587,400 in reimbursements for services rendered to House and Senate Committees, private organizations, etc., which we applied to our appropriation. We deposited \$6 million in receipts for audit services and other miscellaneous services in the U.S. Treasury.



Pictured are President Reagan presenting Mr. Staats with the Presidential Citizens Medal, only the third time such a medal has been awarded.

Staffing

Our greatest asset is a competent, dedicated, and enthusiastic staff. As of September 30, 1981, we had 5,100 employees, a slight decrease from last year. Of these, 4,130, or 81 percent, were members of our professional staff. Table 5 shows staff changes during the year.

Over the past several years, we have expanded our expertise to evaluate increasingly complex Government programs. We are employing and developing individuals with varied backgrounds and levels of expertise. A high priority is placed on maintaining high professional standards.

In fiscal year 1980, we began using a new "GAO evaluator" classification standard to classify all staff members engaged primarily in the mainline evaluation work of the agency. The new evaluator job series was adopted to describe more accurately the unique nature of a GAO professional's work. It takes into account the direct congressional contact, political sensitivity, and multi-agency purview that characterize much of our work. For the most part, GAO evaluators were previously classified as accountants, auditors, and management analysts. Table 6 summarizes the composition of our staff at year's end.

Our diverse and complex responsibilities require staff members having functional expertise, supervisory capability, and versatility. Professional staff members can get wide experience and broaden their own perspectives of Government operations by auditing a variety of Federal programs, or they can expand their expertise by remaining in a functional area. We consider both individual and Office needs in making staff assignments.

Our equal employment profile has continued to improve. Minorities and

**Table 5
Analysis of Staff Changes**

	Professional	Other	Total
Employees on rolls at Oct 1, 1980	4164	1,029	5193
Appointments	183	183	366
Transfers between categories	87	-87	0
TOTAL	4434	1,125	5,559
Separations:			
Retirements	38	16	54
Appointments in other agencies	145	54	199
Other separations	121	85	206
TOTAL separations	304	155	459
Employees on rolls at Sept. 30, 1981	<u>4130</u>	<u>970</u>	<u>5,100</u>

**Table 6
Composition of Staff
(at Sept. 30, 1981)**

	Total
Professional:	
Evaluators ¹	3,129
Management auditors/analysts	90
Accountants and auditors	149
Program analysts	18
Attorneys	154
Actuaries and other	
mathematical scientists	64
Engineers	5
Computer and information specialists	61
Economists and other social scientists	85
Personnel management specialists	62
Writer-editors	56
Other	257
TOTAL professional staff	4,130
Other:	
Administrative and clerical	920
Wage board	50
TOTAL other staff	970
TOTAL	5,100

¹The title "evaluator" represents a series unique to GAO. It more accurately describes the role of our auditing staff. Evaluators are former management auditors/analysts, accountants, auditors, and program analysts.

Participation on Boards, Councils, and Commissions

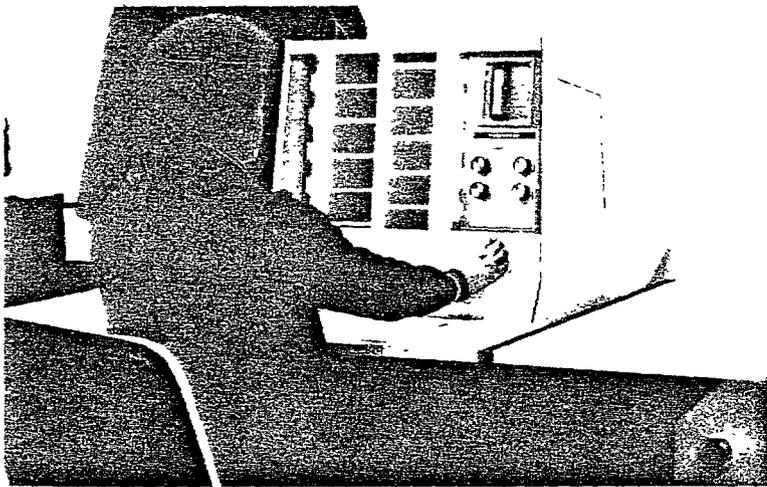
Periodically, statutes establishing special commissions or councils have named the Comptroller General as a member. Currently he serves as

- a member of the Advisory Council for the Office of Technology Assessment (Public Law 92-484, Dec. 13, 1972, 86 Stat. 800),
- a member of the President's Management Improvement Council (Executive Order No. 12157, Sept. 14, 1979),
- a member of the Chrysler Corporation Loan Guarantee Board (Public Law 96-185, Jan. 7, 1980, 93 Stat. 1324),
- chairman of the Railroad Accounting Principles Board (Public Law 96-448, Oct. 14, 1980, 94 Stat. 1935), and
- a member of the United States Railway Association Board (Public Law 97-35, Aug. 13, 1981, 95 Stat. 674).

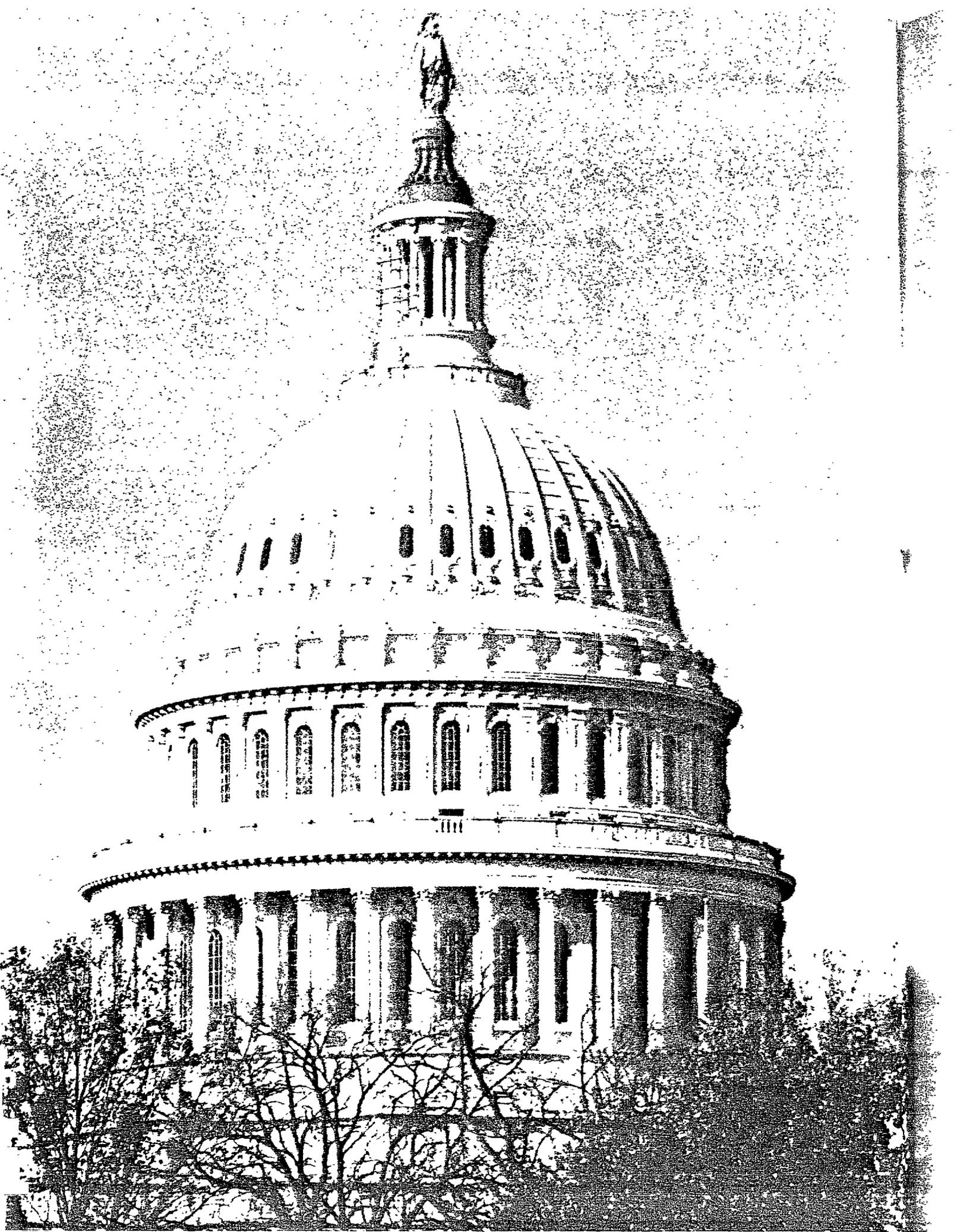
women now comprise 44 percent of our total work force as compared to 40 percent last year. They account for 31 percent of the professional staff, compared to 28 percent last year and 18 percent in 1976.



GAO's greatest asset is a competent, dedicated, and enthusiastic staff.



Participants in the International Auditor Fellowship Program learn from GAO staff auditing and management techniques which they will later share with their developing countries' audit offices.



LEGISLATIVE RECOMMENDATIONS

The Budget and Accounting Act, '92], requires GAO to make recommendations to the Congress "looking to greater economy and efficiency in public expenditures" and report such recommendations at the beginning of each congressional session or in special reports at any time. When an audit shows that corrective legislative action is required or desirable, the report includes a proposal for legislative consideration by the Congress or a recommendation to the affected agency to sponsor a legislative proposal.

This chapter summarizes the legislative recommendations considered by the Congress during the fiscal year ended September 30, 1981, and lists open legislative recommendations, made during this period and in prior years, which we still recommend to the attention of the Congress.

Legislative Recommendations Acted on by the Congress During the Fiscal Year Ended September 30, 1981

Administration of Justice

Taking the Profit Out of Crime—We recommended that the Congress amend the criminal forfeiture provisions of the Racketeer Influenced and Corrupt Organizations and Continuing Criminal Enterprise statutes to

- make explicit provisions for the forfeiture of profits and proceeds that are (1) acquired, derived, used, or maintained in violation of the RICO statute or (2) acquired or derived as a result of violation of that statute,
- clarify that assets forfeitable under the CCE statute include the gross proceeds of controlled substance transactions, and
- authorize forfeiture of substitute assets, to the extent that assets

forfeitable under the statutes (1) cannot be located, (2) have been transferred, sold to, or deposited with third parties, or (3) have been placed beyond the general territorial jurisdiction of the United States.

As of September 30, 1981, three bills, S. 1455, S. 1126, and H.R. 4110, had been introduced, which contain verbatim our legislative recommendations. (GGD-81-51, Apr. 10, 1981)

Agriculture

More Authority to Assess User Charges—We recommended that, to help eliminate differences in the degree to which recipients bear the costs of the Department of Agriculture's special benefit services, and in keeping with the general Federal policy on user charges, the Congress require that all costs of many marketing and regulatory services, except any quantifiable public benefit costs, be financed with user fees. To accomplish this, we recommended that the Congress amend certain legislative provisions which required appropriations funding and/or limited user charges. We also repeated a 1977 recommendation that the Congress pass legislation authorizing user charges for cotton classing and tobacco grading services.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, August 13, 1981, included the following changes relevant to our recommendations. It:

- Amended the U.S. Grain Standards Act to authorize recovery of supervision and overhead costs of grain inspection and weighing services previously required to be financed with appropriated funds. (Amendment effective only for the period Oct. 1, 1981, through Sept. 30, 1984.)
- Amended the Cotton Statistics and Estimates Act to authorize user

fee financing of cotton classing costs. (Amendment effective only for fiscal years 1982 through 1984. It also sets yearly ceilings for fees ranging from \$12 million to \$13 million.)

- Amended the Tobacco Inspection Act to authorize user fee financing of all tobacco inspection, certification, and standardization costs at designated auction markets.
- Amended the Naval Stores Act to authorize user fees to cover all grading and standardization costs for rosin and turpentine.
- Amended the U.S. Warehouse Act to authorize user fees to cover all commodity warehouse examination, inspection, and licensing costs. (Amendment sets yearly ceilings of \$400,000 to \$430,000 for cotton warehouse inspection fees for fiscal years 1982-84.)

These amendments do not coincide exactly with our recommendations, but they do address their basic purpose. (CED-81-49, Apr. 16, 1981, and CED-77-105, Aug. 2, 1977)

Reducing the Cost of Weighing Grain Arriving at Export Elevators—In implementing the Grain Standards Act of 1976, the Federal Grain Inspection Service instituted a requirement that all grain shipments arriving at export elevators be officially weighed, that is, that official personnel either weigh or physically supervise the weighing of all grain. In November 1979 we reported that the level of weight monitoring could be reduced while still maintaining reasonable controls over the accuracy of weights.

We recommended that the Congress amend section 5(a)(2) of the Grain Standards Act to provide the Service Administrator with the authority to reduce the amount of weight monitoring required on truck and rail shipments arriving at export elevators. Public Law 96-437, signed October 13, 1980, amended the U.S.

Grain Standards Act to permit grain delivered to export elevators by any means of conveyance other than barge to be transferred into such export elevators without official weighing. (CED-80-15, Nov. 30, 1979)

Commerce and Housing Credit

Impact of Foreign Corrupt Practices Act on U.S. Business—The Congress enacted the Foreign Corrupt Practices Act in December 1977 in response to widespread questionable corporate payments. The law contains significant internal control and recordkeeping requirements and makes the payment to foreign officials to obtain or influence business illegal.

In March 1981, we reported that we had solicited information from 250 corporations and that 55 percent of the companies believed that efforts to comply with the act's accounting provisions cost more than the benefits received. More than 30 percent of the corporations engaged in foreign business reported that they lost overseas business because of the act. Moreover, there was extensive dissatisfaction with the clarity of the act's accounting provisions. The act's antibribery provisions were criticized as being ambiguous.

We recommended that the Congress amend the Foreign Corrupt Practices Act to repeal the criminal penalties associated with the act's accounting provisions. To help assure against abuses, we recommended that the Congress consider criminal penalties for the willful falsification of corporate books and records. We also recommended that the Congress closely monitor the status of U.S. efforts to reach an international antibribery agreement.

S. 708 was introduced to amend and to clarify the Foreign Corrupt Practices Act as it pertains to the accounting provisions and the an-

tibribery provisions and other matters. The Senate Committee on Banking, Housing and Urban Affairs ordered the bill to be reported favorably, with an amendment on September 16, 1981. (AFMD-81-34, Mar. 4, 1981)

Developing a Fee Schedule—Since January 1977, the Federal Communications Commission has not charged fees for its services. One month earlier, the U.S. Court of Appeals overturned previous Commission fee schedules and called for it to clarify the justification for the schedules and recalculate its fees accordingly. In our 1977 report we stated that the Commission could and should recalculate previous fee schedules, refund excess fees collected, and establish a new fee schedule. We noted that the Congress could provide additional legislative guidance in this area by either amending the Independent Offices Appropriation Act of 1952 or enacting new legislation.

The House passed H.R. 3239 on June 9, 1981. This bill would amend the Communications Act of 1934 to require the Commission to impose fees to cover administrative costs of processing license applications, tariffs, construction costs, and other regulatory services. The bill further directs the Commission to develop fee schedules. (CED-77-70, May 5, 1977; GAO Testimony, May 1, 1981; Senate Committee on Commerce, Science and Transportation, Subcommittee on Communications, B-203297, June 9, 1981)

Improving the Broadcast Licensing Process—To make the broadcast licensing process more effective, we recommended, among other things, that the Congress amend the Communications Act of 1934 to (1) authorize the Federal Communications Commission to grant broadcast

licenses for an indefinite period, (2) authorize any party interested to file with the Commission at any time a petition for revocation of a broadcast license, and (3) eliminate the requirement for the Commission to provide competing license applicants with an opportunity for a full comparative hearing.

The Senate Committee on Commerce, Science and Transportation passed S. 270 and S. 601. Sections of these bills established indefinite licenses for radio broadcast stations and 5-year licenses for television stations, allowed any party in interest to file with the Commission a petition to revoke a radio broadcasting license, and prohibited the Commission from considering competing applications for television licenses until first determining the present licensee to be unfit. These provisions were incorporated into the Omnibus Budget Reconciliation Bill (S. 1377), which passed the Senate. These provisions were consistent with our recommendations.

The bill, as approved by the House-Senate Conference Committee, required a license term for radio stations of 7 years and 5 years for television stations. This became Public Law 97-35.

We also recommended that the Congress (1) eliminate the requirement for the Commission to provide competing license applicants with an opportunity for a full comparative hearing since this hearing process has not acted as a competitive spur and is time-consuming and expensive and (2) authorize the implementation of a lottery or auction system for granting new broadcast licenses and licenses which have been revoked.

The Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35) directs the Commission to establish rules within 180 days of enactment of the legislation, setting forth the pro-

cedures to be followed in any Commission proceeding in which the Commission, in its discretion, decides to grant any initial license or construction permit on the basis of random selection. (CED-79-62, June 4, 1979)

Improving Management of the Federal Communications Commission—To improve the skill and efficiency of the Federal Communications Commission, we recommended, among other things, that the Congress amend the Communications Act of 1934 to (1) provide for a periodic rather than a permanent budget authorization for the Commission, (2) provide for the position of Managing Director at the Commission, and (3) require the Commission to provide the Congress with statements of the Commission's goals, objectives, and priorities as well as periodic reports evaluating progress in meeting these goals and objectives. Further, we stated that periodic authorization could be particularly valuable in overseeing the revision of the Commission's Uniform System of Accounts for common carriers.

The Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35) provides for a 2-year authorization for the Commission, requires the Commission to report annually its goals and objectives, requires the Commission to appoint a Managing Director, and requires the Commission to complete its rulemaking on a new Uniform System of Accounts as soon as practicable and to report its progress in revising the system to each house of Congress. (CED-79-107, July 30, 1979, GAO Testimony, May 1, 1981, Senate Committee on Commerce, Science and Transportation, Subcommittee on Communications, B-203297, June 9, 1981)

Analysis of Multifamily Assigned Mortgages—In January 1980, we reported

that over 70 percent of the 2,032 multifamily housing project mortgages held by the Department of Housing and Urban Development were delinquent and that, in many cases, reinstatement was unlikely. We also reported that the Department was slow in foreclosing on seriously delinquent mortgages and that it takes an average of 2½ years to do a foreclosure. Extended proceedings in the foreclosure process result in increased losses to the Federal Government and may result in hardships on tenants because projects often deteriorate after the mortgagor became aware of potential foreclosure actions.

We recommended that the Secretary of Housing and Urban Development work with the Department of Justice and the Internal Revenue Service to identify causes of delays and alternatives, including legislative remedies if appropriate, for reducing the delays and Federal losses (including those through the income tax process) resulting from lengthy foreclosure proceedings.

Public Law 97-35, August 13, 1981, contained provisions establishing the Multifamily Mortgage Foreclosure Act of 1981 providing HUD with a uniform Federal nonjudicial foreclosure procedure. (CED-80-43, Jan. 16, 1980)

Community and Regional Development

The Community Development Block Grant Program Can Be More Effective in Revitalizing the Nation's Cities—In April 1981, we reported that, while the block grant program's legislative history provides for local flexibility in administering the program, our review had identified shortcomings which raised questions as to whether local flexibility should be tempered with more Federal guidance on the overall limitations within which cities

can operate their block grant programs.

Because of the deficiencies identified in our review and recognizing that the Federal resources available to meet the revitalization needs of our Nation's cities are limited, we recommended that the appropriate congressional committees examine the overall impact of assistance provided under the block grant program and identify additional measures needed to meet the objectives of the Housing and Community Development Act of 1974. We specifically recommended that the Congress consider

- the need for all grantees to concentrate their block grant funds in distressed geographic areas,
- the need to reduce the broad list of activities currently eligible under the program,
- the need to develop overall income eligibility requirements for recipients of block grant-supported rehabilitation, and
- the need to limit eligible rehabilitation work to that which is essential to restore the housing unit to a safe, decent, and sanitary condition.

Title III of the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, includes a provision requiring the Secretary of Housing and Urban Development to report to the Congress on administrative and legislative steps that can be taken to implement the recommendations contained in our report. (CED-81-76, Apr. 30, 1981)

Education, Training, Employment, and Social Services

Restricting Trade Act Benefits to Unemployed Import-Affected Workers Can Save Millions—We recommended that the Congress amend the Trade Act of 1974 to require that import-affected workers exhaust

unemployment insurance benefits before receiving up to 52 weeks of cash payments under the Trade Act. We also recommend that, to minimize the possibility that the additional weeks of income protection under this approach would provide a disincentive to employment, the act be amended to provide that Trade Act benefits be continued at an amount comparable to that received under unemployment insurance, rather than 70 percent of a worker's average weekly gross wage as was prescribed in the Trade Act.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, adopted these recommendations. (HRD-80-11, Jan. 15, 1980)

The Davis-Bacon Act Should Be Repealed—On April 27, 1979, we reported that repealing the Davis-Bacon Act and removing its wage determination requirements would result in substantial savings on Federal or federally financed construction projects. The Davis-Bacon Act and 77 related Federal statutes require that wages paid on most federally assisted construction projects be based on wages determined by the Secretary of Labor to be prevailing for the laborers and mechanics employed on projects of similar character in the area in which the work is to be performed. This requirement results in unnecessary construction costs of between \$200 and \$500 million annually and has an inflationary effect on the economy as a whole.

More recently, we reviewed one of the largest Federal construction projects which would benefit from repealing the Davis-Bacon Act—the Washington Regional Rapid Transit System (METRO). In a report issued on October 1, 1980, we found that setting prevailing wages for METRO construction—as required by the Davis-

Bacon Act—may increase the construction cost by about 6.8 percent, and future METRO construction costs could be increased by about \$149 million.

Since the 97th Congress convened in January 1981, several Senate and House Members introduced bills to either repeal, amend, waive, or delete the Davis-Bacon Act and related Copeland Anti-Kickback requirements and certain of the 77 related statutes which require use of the Davis-Bacon Act requirements on federally assisted construction projects. Some of the proposed legislation would repeal the Davis-Bacon Act wage rates used on (1) METRO construction, (2) military construction, and (3) low-rent subsidized housing programs.

On May 27, 1981, for example, H.R. 3708 was introduced, which would amend the Urban Mass Transportation Act of 1964 to remove the applicability of the Davis-Bacon Act to construction contracts financed with assistance loans or grants to METRO. The Congress had not acted on this bill as of September 30, 1981.

On June 22, 1981, the Senate Armed Services Committee reported out S. 1408, which authorizes certain construction at military installations for fiscal year 1982. This bill contained a provision eliminating the requirement that Davis-Bacon Act prevailing wages be used for military construction. As of September 30, 1981, the Senate had not acted on S. 1408.

All of the proposed legislation on the Davis-Bacon Act in the 97th Congress made extensive use of our reports. (HRD-79-18, Apr. 27, 1979, and HRD-81-10, Oct. 2, 1980)

Energy

Federal Electrical Emergency Preparedness Is Inadequate—The Department of Energy is responsible for preparing national emergency plans and preparedness programs covering elec-

trical power generation, transmission, distribution, and utilization. Despite past criticism, DOE had not developed adequate emergency electrical preparedness plans. We recommended that, if DOE did not indicate that it would develop national/regional plans for electrical emergencies, the Congress enact legislation requiring that appropriate plans be developed by a specified date.

As a result of our recommendation, H.R. 3704 was introduced on May 27, 1981, to require the Secretary of Energy to develop emergency electrical plans within 180 days after the effective date of the act. The legislation was pending as of September 30, 1981. (EMD-81-50, May 12, 1981)

Allowing Oil and Gas Leasing in Future Wilderness Legislation—We recommended that the Congress allow leasing in future wilderness areas beyond 1983 to allow for adequate oil and gas exploration in these areas. We also recommended that the Congress consider whether it has sufficient information to allow existing wilderness areas to be closed to leasing after 1983.

Several bills were introduced in the Congress in response to our report to extend or abolish deadlines on mineral leasing in wilderness areas. Among these, H.R. 3364 and S. 842 have been the subject of hearings but had not been reported out by the respective committees as of September 30, 1981. (EMD-81-40, Feb. 12, 1981)

Streamlining the Process for Oil and Gas Development—Four Federal agencies are involved in issuing permits before energy exploration or development can begin in the Outer Continental Shelf. The most serious delays in this process occurred in agencies where timeframes to issue permits are not legislatively man-

dated. We recommended that the Congress enact legislation to establish a standard, reasonable time within which all Federal agencies are required to complete approvals and issue OCS permits.

Our report was used extensively in hearings by the Subcommittee on Panama Canal and OCS of the House Committee on Merchant Marine and Fisheries in its efforts to amend the OCS Lands Act Amendments. A bill was subsequently introduced (H.R. 4597) proposing a 90-day turnaround for OCS permit approvals. (EMD-81-48, Feb. 27, 1981)

Pacific Northwest Searches for New Sources of Electric Energy—We recommended that the Congress recharter the Bonneville Power Administration and charge it with responsibility for working with State and regional interests to conserve electric power, institute more realistic pricing of electricity, develop renewable energy technologies, and increase public involvement in power planning and policymaking. Subsequently, legislation was introduced along these lines. In followup reports entitled "Impacts and Implications of the Pacific Northwest Power Bill" and "Comments on Pacific Northwest Electric Power Planning and Conservation Act-H.R. 8157" and in testimony, we made specific recommendations on provisions of this legislation.

The Pacific Northwest Power Planning and Conservation Act (Public Law 96-501, dated Dec. 5, 1980) incorporated many of our recommendations by providing for a regional mechanism through BPA to balance supply and demand for electric power in the Pacific Northwest. (EMD-78-76, Aug. 10, 1978; EMD-79-105, Sept. 4, 1979; and EMD-81-28, Oct. 29, 1980)

Small Business Participation in the Solar Energy Program—The Department of Energy Act of 1978, Civilian

Applications, requires the Secretary of Energy to provide a realistic and adequate opportunity for small business concerns to participate in Department of Energy's programs, consistent with the size and nature of the projects and activities involved. Although we made no legislative recommendations to the Congress, we reported to the Chairman, Senate Select Committee on Small Business, that DOE needs to take additional steps to encourage small business participation in solar energy programs.

We recommended that the Secretary of Energy establish formal goals for using small business for the overall solar program area as well as for each solar energy program. In addition, we recommended that (1) priority attention be given to correcting problems with the Department's Integrated Procurement Management Information System so that small business participation can be more closely monitored and (2) emphasis be placed on providing special training for solar program officials to help them better understand small business problems.

S. 881 was introduced to strengthen the role of small business firms in federally funded research and development programs, with emphasis on the Department of Energy programs. This bill was favorably reported, with amendments, by the committee on September 25, 1981. (EMD-80-119, Sept. 25, 1980)

Federal Assistance to Clean Up Commingled Radioactive Mill Tailings—Radioactive wastes from uranium mills that were generated for both Government and commercial use are called "commingled" uranium mill tailings. As of December 31, 1977, there were 99 million tons of these tailings, of which 54 million tons (54 percent) were produced under Fed-

eral contract. We recommended that the Congress provide assistance to the active mill owners to share in the cost of cleaning up that portion of the mill tailings that were generated under Federal contract.

The Department of Energy National Defense Programs Authorization Act of 1981, Public Law 96-540, included a requirement that the Secretary of Energy develop a plan for a cooperative program to provide assistance on the stabilization and management of the Federal portion of the commingled mill tailings. (EMD-79-29, Feb. 5, 1979)

The Department of Energy's Water-Cooled Breeder Program—Should It Continue?—The Department of Energy's water-cooled breeder program, which began in 1965, is aimed at proving that existing types of nuclear powerplants—called water-cooled reactors—can produce more fuel than they consume. Through the end of fiscal year 1981, the Federal Government will have spent \$518 million to develop this breeder concept.

In our report to the Chairman, Subcommittee on Energy Research and Production, House Committee on Science and Technology, we concluded that DOE should discontinue its current program plans and instead concentrate on the major focus of the program—demonstrating the reactors' breeding potential. Although the report did not contain legislative recommendations, our report was used by the House in its deliberations on the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35), which reduced funding for the program. (EMD-81-46, Mar. 25, 1981)

Allowing Leasing of Intermingled Minerals—We recommended that the Congress allow leasing of other minerals leasable under the Mineral

Leasing Act of 1920 when those minerals are intermingled with or are unlikely to be economically recoverable except with oil shale deposits. A bill (H.R. 4053) to amend the Mineral Leasing Act with respect to oil shale passed the House in July 1981. This bill included an amendment adopting our recommendation. (EMD-79-65, Sept. 5, 1979)

General Government

Need for Legislation to Reduce Paperwork—We have recommended in briefings, comments on legislation, and testimony before congressional committees that legislation be enacted to reduce paperwork and enhance the economy and efficiency of the Government and the private sector by improving Federal information policymaking. In testimony before the Subcommittee on Legislation and National Security, House Committee on Government Operations, on February 7, 1980, the Comptroller General stated that GAO strongly supported the objectives of H.R. 6410, the Paperwork Reduction Act of 1980. These objectives were to create a central office in the Office of Management and Budget responsible for setting Government-wide information policies and for providing oversight for the agencies' information management activities.

H.R. 6410 was passed by the House on March 24, 1980, and by the Senate on November 19, 1980. The bill was signed into law on December 11, 1980, as Public Law 96-511. (GAO Testimony, Feb. 7, 1980, House Committee on Government Operations, Subcommittee on Legislation and National Security)

Increasing the Accountability for Agencies' Internal Financial Controls—On August 28, 1980, we reported on internal control weakness in 157 fiscal offices of 11 Federal agencies. We

recommended that to help ensure the correction of such weaknesses on a Government-wide basis, the Congress enact legislation to place greater responsibility upon the heads of Federal agencies for the soundness of their organizations' system of internal financial control.

H.R. 1576, a bill to amend the Accounting and Auditing Act of 1950 by requiring agency heads to undertake annual evaluations of their organizations' internal control systems and report the results of such evaluations to the Congress and the President, was passed by the House on May 18, 1981. This legislation is consistent with the above recommendation and with our statement at hearings on February 25, 1981, before the Subcommittee for National Security and Legislation, Committee on Government Operations. A similar bill, S. 864, was introduced in the Senate on April 2, 1981. (FGMSD-80-65, Aug. 28, 1980)

Federal Agencies Should Be Given Multiyear Contracting Authority for Supplies and Services—In January 1978, we assessed the advantages and disadvantages of multiyear procurement. We reported that most Federal agencies are prohibited from contracting for more than 1 year, but where authority for multiyear contracting did exist substantial savings and benefits accrued. We recommended that the Congress enact legislation authorizing general multiyear contracting authority for Federal agencies.

The House and Senate Defense Authorization Bills for fiscal year 1982 (H.R. 3519 and S. 815) both contain provisions for expanded use of multiyear contracting within DOD. S. 816 was passed by the Senate and House and was being considered by a conference committee as of September 30, 1981. (PSAD-78-54, Jan. 10, 1978)

Stronger Federal Efforts Needed to Foster Private Sector Productivity—In February 1981, we reported to the Congress that the National Productivity Council, established by executive order, was ineffective. A need still existed, however, for a productivity organization to effectively guide and coordinate Federal programs for improving national productivity and to work with the private sector in developing a national productivity plan. This organization should be established by legislation, with a presidentially appointed chairperson and its own budget authorization.

S. 489 and H.R. 2412 were introduced on the basis of our recommendation. (AFMD-81-29, Feb. 18, 1981)

Improving the Federal Buildings Fund Operations—In an October 1979 report, we recommended that, if the Congress wants to provide the General Services Administration with a financing alternative to direct Federal construction and leasing, it should limit the agency's financing authority to direct loans from the Treasury or the Federal Financing Bank. The thrust of our recommendation was included in S. 533 and H.R. 1938. Both bills would authorize GSA to borrow from the Treasury for periods up to 30 years to construct public buildings. This mechanism was referred to as time financing. S. 533 passed the Senate in May 1981 but the time financing provision was eliminated from the bill before passage because of the Administration's plans to reduce direct borrowings from the Treasury by all Federal agencies. To date, no action has been taken on H.R. 1938.

In our report, we stated that Government-owned buildings have a more favorable long-term budgetary impact than leasing, but leasing has a short-term budgetary advantage. Large, up-front, cash outlays

are required for a construction project. Since the full funding concept (i.e., recording the total project cost as budget authority in the first year) applies to construction projects, there is a sizeable impact on the budget the first year. Over the longer term, however, the impact on the budget for a construction project is less than for leasing. Leasing has a short term budgetary advantage because total rent payments are not recorded in the budget the first year, but are spread over the lease period and recorded annually.

Both S. 533 and H.R. 1938 would apply the full funding concept to leases. The maximum cost of such leases over the entire term would be recorded as budget authority in the first year. As a matter of budget policy, we favor the full funding concept because it more accurately discloses the total obligations associated with a project. Also, the full funding concept should be applied consistently to both leasing and construction projects. (LCD-80-7, Oct. 17, 1979)

Status, Progress, and Problems In Federal Accounting During Fiscal Year 1980—We recommended that, when an appropriation is requested by an agency, the Congress require the head of the agency to report on the status of and progress made toward gaining approval of its accounting systems. The recommendation has been included in section 4 of the Federal Managers' Accountability Act of 1981 (H.R. 1526). The bill has been passed by the House. A similar bill, the Financial Integrity Act of 1981 (S. 864), was being considered in the Senate but did not include a provision similar to our recommendation. We supported the inclusion of a provision identical to section 4 of H.R. 1526 in S. 864 or in the final bill when H.R. 1526 and S. 864 were to be considered in conference. (AFMD-81-58, June 25, 1981)

GSA's Multiple Award Schedule Program Is a Costly, Serious, and Longstanding Problem—The General Services Administration's multiple award schedules program involves 4 million products, 8,000 yearly contracts, and \$2 billion in annual purchases. Within the program, there was little price competition, slight monitoring of items ordered, too many items on the schedules, and too many suppliers. In general, GSA did not have the capability to protect the Government's interests. Because of the longstanding nature of the problem, we recommended that the Congress enact legislation to (1) put GSA under a mandatory deadline to accomplish management improvements and (2) strengthen GSA's position as a primary supplier of products for Federal agencies.

As a result of our report, H.R. 2580 was reintroduced on March 18, 1981. The purpose of the bill is to provide administrative remedies and reforms for abuse and waste in GSA procurements. (PSAD-80-53, Aug. 22, 1980, and PSAD-79-71, May 2, 1979)

Limited Progress in Implementing Subcontracting and Surety Bond Waiver Provisions—The Small Business Administration has not issued procedures needed to identify surety bond waiver candidates and process their applications. To allow SBA time to (1) implement the surety bond waiver provision, (2) resolve, if found substantiated, the surety bond waiver concerns perceived by its field offices, and (3) determine how effective the provision will be in assisting small and small minority businesses, we suggested that the Congress extend the surety bond waiver provision 2 years, to September 30, 1983, and require SBA to report to the Congress on the provision's effectiveness before the revised expiration date.

S. 1620 amends section 8(a) (1) of the Small Business Act to change the expiration date of the surety bond waiver provision to March 31, 1983. This bill was reported favorably by the Senate Committee on Small Business on September 28, 1981, S. Rept. 97-195. (CED-81-15, Sept. 18, 1981)

The 8(a) Pilot Program for Disadvantaged Small Businesses Has Not Been Effective—The legislative objective of using the program to help the Small Business Administration secure 8(a) procurements has not been fully tested because the Department of the Army, the leading agency in offering contracts to the 8(a) program, was selected for pilot program participation. We recommended that the Congress amend the authorizing legislation to allow for further testing of the pilot program in an additional Federal agency that has yet to demonstrate its complete support for the 8(a) program.

S. 1620 amends section 8(a) (1) of the Small Business Act to require that an agency "other than the Department of Defense or Army component thereof" be designated to participate in the pilot program. This bill was reported favorably by the Senate Committee on Small Business on September 28, 1981, S. Rept. 97-195. (CED-81-22, Jan. 23, 1981)

Proposed Changes in Maintenance-Of-Effort Requirements for State and Local Governments—We reported that maintenance-of-effort requirements serve a central Federal purpose by ensuring that Federal grant funds are used to support additional program activities as intended by the Congress, not to replace State or local support for these activities. When substitution occurs, categorical grants enacted to provide services in the given program are in effect transformed into general fiscal assistance grants and used by States

and localities for their own discretionary purposes. Most existing requirements, however, are not strong enough to prevent a significant amount of fiscal substitution by State and local governments. Therefore, stronger maintenance-of-effort provisions are needed if the Congress is to adequately ensure the supplementary nature of Federal grant funds.

We recommended that the Congress amend the Intergovernmental Cooperation Act of 1968 to enact a standard maintenance-of-effort requirement applicable to those programs where the Congress wants to prevent fiscal substitution.

S. 807, (S. Rept. 97-136), approved by the Senate Committee on Governmental Affairs, contains a provision which would implement this recommendation. (GGD-81-7, Dec. 23, 1980)

Federal Assistance System Should Be Changed to Permit Greater Involvement by State Legislatures—For State legislatures which have taken an active role in the Federal grant process, Federal grant programs have been made accountable to the public, and legislatures are more likely to provide the support necessary to effectively carry out the Federal grant programs. In spite of these benefits, State legislative involvement is generally discouraged by the restrictive nature of the Federal grant process itself as well as by specific provisions of grant programs that assign legislative responsibilities to the State executive branch.

We recommended that the Congress amend the Intergovernmental Cooperation Act of 1968 to ensure that grant provisions assigning various administrative responsibilities to State executive officials not be construed as limiting or negating the exercise of powers by State legislatures as determined by State law to appropriate Federal funds, to designate agencies to implement grant

programs, and to review State plans and applications for Federal assistance.

S. 807, (S. Rept. 97-136), approved by the Senate Committee on Governmental Affairs, contains a provision which would implement this recommendation. (GGD-81-3, Dec. 15, 1980)

Improving the Federal Employees Group Life Insurance Program—We concluded that changes to the insurance program were needed to make it more attractive to younger employees and more equitable for all. We recommended (1) continuing premium payments to age 65 rather than terminating at retirement, (2) establishing a maximum 50-percent reduction in retiree coverage in lieu of the current 75-percent reduction, (3) providing greater amounts of optional insurance coverage to employees, and (4) providing dependent coverage.

In line with our May 1977 recommendations, the Federal Employees Group Life Insurance Act of 1980 (Public Law 96-427) included the following changes: (1) employees retiring after December 31, 1989, will be required to pay premiums until age 65 or retirement, whichever occurs later, (2) employees retiring may elect and pay for either a 50-percent reduction or no reduction in the amount of basic life coverage, (3) employees up to age 45 will receive extra benefits, (4) employees can choose additional life insurance coverage equal to one, two, three, four, or five times annual basic pay, and (5) employees can elect coverage on spouses and eligible children. These changes improved the program's benefit structure and increased the amount of insurance in force.

We also recommended that the Congress rescind the requirement that Group Life pay State premium taxes since Group Life is, in effect, a

self-insured program. Section 405(a), title IV of the Omnibus Reconciliation Act of 1980 (Public Law 96-499) exempted Group Life insurance premiums paid on or after December 5, 1980. (FPCD-77-19, May 6, 1977)

New Policy Needed of Charging Federal Agencies for Unemployment Compensation Payments—Funds to pay benefits to former employees and servicemen were appropriated by the Congress to the Secretary of Labor, who allocated the funds to the States according to their expected needs. Benefit payments have been substantial in recent years, totaling \$455 million in 1979 and \$498 million in 1980.

We concluded that charging Federal agencies their fair share of program costs should provide the necessary incentive for them to police the program and should pay for itself through better administration, better personnel management, and prevention of fraud and abuse.

We recommended that the Department of Labor study and report on the feasibility and costs of implementing a new policy requiring each Federal agency to budget and pay for any unemployment compensation payments made to its former, furloughed, or active employees. Although the Department of Labor did not endorse our recommended policy change, the Senate Committee on Finance did and the Congress included the change in the Omnibus Reconciliation Act of 1980 (Public Law 96-499, approved Dec. 5, 1980). (FPCD-78-19, June 5, 1979)

Revising the Lump Sum Annual Leave Payment Policy—By law, an employee who leaves the Federal service is entitled to a lump-sum payment for any unused annual leave accumulation. The lump-sum payment is equal to the pay the employee

would have received had he/she chosen to use that leave before separating from service. The payment is to include pay for any holidays and any premium pay the employee ordinarily would have received during that period. We estimated that the 618,282 employees who left the Federal service or retired in fiscal year 1977 received, as part of their lump-sum payment, at least \$20 million for holidays that occurred after their date of separation. We concluded that the existing policy was overly generous and unnecessarily costly and recommended to the Congress that the law be changed to eliminate from lump-sum leave payments any pay for holidays occurring after an employee's date of separation from the Federal service.

The Omnibus Reconciliation Act of 1980, Public Law 96-499, approved December 5, 1980, eliminates pay for holidays from the lump-sum annual leave payments of all employees leaving the Federal service on or after December 5, 1980. (FPCD letter to the Chairwoman of the Subcommittee on Compensation and Employee Benefits, House Committee on Post Office and Civil Service, May 29, 1980)

Revising the Frequency of Cost-of-Living Adjustments for Federal Retirees from Semiannually to Annually—Since 1976, Federal retirees' annuities have been automatically adjusted each March 1 and September 1 for the increase in the Consumer Price Index during the preceding 6-month period ending December 31 and June 30, respectively.

The automatic full indexation of the Federal retirees' annuities is not only costly but also highly inequitable to others not similarly treated. This adjustment process is far superior to those enjoyed by the retirees of private industry and State

and local governments. The only non-Federal retirees who receive comparable purchasing power protection are those who receive only social security benefits. Perhaps more importantly, the annuity adjustment provisions result in Federal retirees receiving far greater increases than active Federal employees. No doubt this has contributed significantly to the increased number of high-level civil servants who have retired in recent years.

We have reported on the cost and equity issues of the adjustment process several times and made legislative recommendations. Finally, the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35, Aug. 13, 1981) changes the frequency of the adjustments from semiannually to annually. (FPCD-76-80, July 27, 1976)

Repealing the "Lookback" Annuity Guarantee and Prorating Cost-of-Living Adjustments of Civil Service Retirees—Prior to the enactment of the Omnibus Budget Reconciliation Act of 1981, Federal retiree annuities were automatically adjusted each March 1 and September 1 for the increase in the Consumer Price Index during the preceding 6-month period ending December 31 and June 30, respectively. By law, cost-of-living adjustments are applicable to all civil service annuities payable on the effective date of the increase. Thus, retiring civil service employees benefited from cost-of-living increases that occurred before their date of retirement. Such increases elevated the already high costs of retirement by inflating the basic annuity upon which succeeding adjustments were applied, thereby encouraging valuable, experienced employees to retire rather than continue to work.

At the heart of the problem was a 1973 law which guaranteed that retiring employees would receive a

basic annuity at least equal to the annuity they could have earned if they had retired as of the effective date of the last cost-of-living increase.

We have reported on this several times before, recommending that the law be changed to repeal the "lookback" provision and to prorate new retirees' adjustments to reflect only Consumer Price Index increases after their effective date of retirement.

Finally, the Omnibus Reconciliation Act of 1980 (Public Law 96-499, Dec. 5, 1980) repealed the lookback provision and instituted a new policy of prorating the initial adjustment of new civil service retirees. (FPCD-78-2, Nov. 17, 1977)

Determining Whether Federal Participation in International Expositions Should Include Construction of a Permanent Pavilion—Knoxville, Tennessee, will host an international exposition on energy—Expo '82—from May to October 1982. The Department of Commerce, responsible for the design, construction, and operation of U.S. pavilions at such expositions, is building a permanent rather than temporary pavilion, even though no adequate Federal plans exist for its use after Expo '82. In March 1981, we reported that the construction of the more costly permanent building was not justified and was attributable in part to weaknesses in the law governing reuse of U.S. pavilions. For example, the law does not mandate construction of a less costly temporary structure when there are no plans for its later use. Nor does it direct Commerce to design a pavilion that will meet the immediate needs of the exhibition as well as the subsequent needs of the Federal Government. For these and other weaknesses, we recommended changes in the law to maximize the residual use of U.S. pavilions and to avoid unnecessary expenditures.

On July 14, 1981, S. 1482 was introduced to amend certain provisions of the act of May 27, 1970, to provide a procedure for determining whether a plan for the Federal Government to participate in an international exposition should include construction of a Federal pavilion and whether the pavilion should be a permanent structure and used for other purposes. The amendments were in line with the recommendations included in our report. (PLRD-81-11, Mar. 20, 1981)

Inappropriate Use of Indian Trust Fund to Subsidize BIA Activities—We recommended that the Congress repeal legislation authorizing the trust fund known as "Indian Moneys, Proceeds of Labor." The Senate Appropriations Committee Report (S. Rept. 97-166) on the Department of the Interior and Related Agencies Appropriation Bill for Fiscal 1982 stated that provisions had been made in the bill to adopt the recommendation. (FGMSD-80-78, Oct. 7, 1980)

Need for Changes to the Disclosure Provisions of the Internal Revenue Code—Through the Tax Reform Act of 1976, the Congress tightened the rules governing disclosure of tax information, thereby affording taxpayers increased privacy. However, the disclosure provisions also affected coordination between IRS and other members of the law enforcement community.

We recommended that the Congress amend the disclosure provisions set forth in section 6103 of the Internal Revenue Code with a view toward striking a better balance between legitimate privacy concerns and equally legitimate law enforcement information needs.

These matters were discussed in a report to the Joint Committee on Taxation (GGD-78-110, Mar. 12, 1979) and in testimony before the Senate Permanent Subcommittee on Investigations (Dec. 13, 1979). Subsequent to our

testimony, Senate Bills 2402, 2404, and 2405 were introduced and referred to the Committee on Finance for consideration. The bills, if enacted, would substantially revise the disclosure provisions. We support these bills with certain suggested modifications.

S. 732, which incorporated most of our specific legislative suggestions, was passed as part of the Senate version of the Economic Recovery Act of 1981. Although the Conference Committee deleted these provisions from the act, it noted the need for additional hearings. (GGD-80-76, June 17, 1980)

Need to Eliminate the Requirement for a Declaration of Estimated Tax—Each year taxpayers submit declaration vouchers to the Internal Revenue Service to comply with the estimated tax provision. IRS has no need for vouchers received without remittances and each year destroys hundreds of thousands of nonremittance vouchers submitted by taxpayers who have sufficient tax credits from a previous year. On the basis of incomplete IRS data for the estimated tax filing year ending January 15, 1980, we estimated that IRS destroyed about 234,500 vouchers at an estimated cost of about \$11,400. It cost the taxpayers about \$35,200 in postage to file the vouchers.

We recommended that the Internal Revenue Code be amended to remove the requirement that individual taxpayers make declarations of estimated tax.

On April 1, 1981, the Senate Committee on Finance introduced a bill, S. 850, which contained our proposed amendment in its entirety. The bill was pending in committee as of September 30, 1981. (GGD-80-61, May 8, 1980)

Need for Civil Penalty to Deter Fictitious Tax Deposit Claims—Employers' failure to pay employment taxes—

income tax withheld and social security tax—is one of the most serious delinquency problems facing the Internal Revenue Service. Employers can delay IRS collection efforts by falsely claiming on their quarterly tax returns that the taxes were deposited to the Federal bank account. The Internal Revenue Code contains no specific provision for a civil penalty for claiming fictitious deposits of these taxes.

In an earlier report we recommended that the Congress should enact a civil penalty to be used as a deterrent to filers who claim false deposits on their tax returns. Our recent report recommended that the Commissioner, IRS, should pursue the enactment of such a penalty—possibly as much as 25 percent of the fictitious deposits—on employers who claim fictitious deposits on their employment tax returns.

Section 724 of the Economic Recovery Act of 1981 (Public Law 97-34, Aug. 13, 1981) provides for a 25-percent penalty. (GGD-81-45, Apr. 28, 1981, and GGD-78-14, Feb. 21, 1978)

Need for Changes to the Summons Provisions of the Internal Revenue Code—Through the Tax Reform Act of 1976, taxpayers gained the right to be notified of the issuance of a third-party IRS summons. Taxpayers were further authorized to stay summons compliance by third parties pending a court action in which they could participate. However, actual experience with the law showed that many taxpayers were staying compliance solely for the purpose of delaying an IRS investigation.

We recommended that the Congress amend the summons provision set forth in section 7609 of the Internal Revenue Code by adopting the stay of compliance procedures contained in section 1105 of the Right to Financial Privacy Act of 1978 (Public Law 95-630, Nov. 10, 1978). Taxpayers

would retain the rights granted them in the Tax Reform Act but no longer could use these rights as delaying tactics.

This matter was discussed in a report to the Joint Committee on Taxation (GGD-78-110, Mar. 12, 1979) and in testimony before the Permanent Subcommittee on Investigations, Senate Committee on Governmental Affairs, on December 13, 1979. Subsequent to our testimony, S. 2403 was introduced and referred to the Committee on Finance for consideration. We supported the bill, which, if enacted, would have essentially implemented our recommendation.

During fiscal year 1980 we issued a report on illegal tax protesters. In that report we reaffirmed our past position concerning the need for the Congress to revise the summons provisions of the 1976 Tax Reform Act by requiring taxpayers to expeditiously show cause to a court for not complying with a summons.

S. 2403 was not passed during fiscal year 1980. An identical bill, S. 1010, was introduced on April 27, 1981. (GGD-80-76, June 17, 1980, and GGD-81-83, July 8, 1981)

New Formula Is Needed to Calculate Interest Rate on Unpaid Taxes—The interest rate assessed by Internal Revenue Service fails to properly reflect two elements necessary to any interest rate determination—the cost of the lender's funds and the cost of the lender's credit administration. Also, since IRS' rate is currently lower than the rate at which most taxpayers can borrow money, it provides little incentive for taxpayers to pay taxes promptly.

A new formula is needed that calculates an interest rate for unpaid taxes which includes the Government borrowing rate plus an overhead factor for administrative costs. Not only would this new for-

mula appropriately compensate the Government for the costs related to unpaid taxes, it would provide a greater incentive for taxpayers to pay taxes promptly.

We recommended that the Congress amend the Internal Revenue Code to require IRS to (1) establish an interest rate reflecting the prevailing Government borrowing rate plus a factor for administrative expenses and (2) establish semiannual adjustments of the interest rate stating it to two decimal places and limiting charges to 0.25 percent.

Section 711 of the Economic Recovery Tax Act of 1981 (Public Law 97-34, Aug. 13, 1981) provides for an interest rate at 100 percent of the prime rate, to be adjusted each year. (GGD-81-20, Oct. 16, 1980)

More Equitable Tax Treatment Needed for the "Innocent Spouse" in Community Property States—In seven community property States, each spouse is liable for taxes on one-half of the income of the married couple. In cases where the couples are separated, each spouse is liable for taxes on one-half of the couple's income even though one spouse may actually receive little or none of the community income.

We recommended that the Internal Revenue Code be amended so that the separated spouse who does not receive the one-half of community income to which he or she has a vested right under State law is relieved of tax liability on the income not received.

The Miscellaneous Revenue Act of 1980, Public Law 96-605, Dec. 28, 1980, amended the Internal Revenue Code to provide that community income earned by separated spouses in community property States be taxed to the person who has earned the income. (GGD-77-56, July 12, 1977)

Health

Consolidating the Sudden Infant Death Syndrome Program with Related Health Programs—Since 1975, the Federal Government has awarded grants to public and nonprofit private agencies to provide information and counseling services to families of victims of sudden infant death syndrome. We recommended that the Congress consolidate the SIDS program and the Maternal and Child Health program authorized under title V of the Social Security Act. Such consolidation would provide greater program stability, since title V authorizing legislation, unlike that for the SIDS program, does not expire at set intervals. Program flexibility could be retained through subgrants or contracts from State health departments. Furthermore, consolidating these programs would also help to reduce the number of separate Federal programs having similar or closely related objectives.

Consolidation for this purpose was discussed and a similar recommendation made in our January 1980 report concerning infant mortality, and the SIDS program was specifically identified as a candidate for such consolidation. This issue was also discussed in our testimony before the Senate Committees on Finance and on Labor and Human Resources. The Omnibus Budget Reconciliation Act on 1981, August 13, 1981, consolidated the Maternal and Child Health program and several related health programs, including SIDS, into a single Maternal and Child Health block grant. (HRD-81-25, Feb. 6, 1981)

Federal Funding for State Medicaid Fraud Control Units Still Needed—Because State Medicaid fraud control units can be an effective force in combating fraud, we recommended that the Congress provide funding for these units beyond September

1980. We stated that HHS should be required to annually certify, for continued funding, only those units that have demonstrated effective performance based on reasonable standards established by HHS.

The Omnibus Reconciliation Act of 1980, Public Law 96-499, extended the Federal funding of fraud control units. HHS, through its regulatory program, has initiated performance evaluations of these units and is taking action to eliminate units not meeting their standards. (HRD-81-2, Oct. 6, 1980)

Formation of a Civilian-Military Contingency Hospital System—We reported that the Department of Defense was developing a civilian-military contingency hospital system to treat returning battlefield casualties because it had insufficient resources of its own. In our opinion, the most important issue regarding DOD's implementation of the plan was the extent of support the Veterans Administration health care system could provide. In VA's opinion, it could not support DOD without modifications to its current legislative authority and responsibilities. Therefore, we recommended that the Congress enact the needed legislation.

Legislation (H.R. 8133) was introduced in the 96th Congress to address the major concerns raised in our report but was not enacted. This legislation was again introduced in both Houses of the Congress (S. 266 and H.R. 3502). S. 266 has been reported favorably by the Senate Governmental Affairs (S. Rept. 97-137) and Veterans Affairs (S. Rept. 97-196) Committees. H.R. 3502, (H. Rept. 97-72) a bill similar in purpose to S. 266, has been reported by the House Veterans Affairs Committee. These bills also contain several provisions which address many of the recommendations we made in an earlier report concerning legislation needed to encourage peacetime inter-

agency sharing of medical resources. (HRD-78-54, June 14, 1978, and HRD-80-76, June 22, 1980)

Income Security

To Increase the Integrity of the Social Security Number—Crimes based on false identification, which frequently include false and legitimate Social Security numbers, are estimated to cost the American taxpayers more than \$15 billion annually. We recommended that the Congress enact legislation making it a felony to alter, reproduce, counterfeit, buy, or sell a Social Security number or card.

Our recommendations were incorporated into S. 179, a bill to provide penalties for the misuse of Social Security numbers. (HRD-81-20, Dec. 23, 1980)

Changing the Accounting Period—Present legislation requires the Social Security Administration to determine eligibility for Supplemental Security Income and benefit payments on a quarterly prospective basis. This requirement has resulted in substantial overpayments to Supplemental Security Income recipients.

We recommended that the Congress amend the Social Security Act to change the basis for determining Supplemental Security Income eligibility and benefit payment amounts from a quarterly accounting period to a retrospective monthly accounting period, with a 1-month lag. In our followup report to the Congress, we again recommended a change from a quarterly prospective to a retrospective accounting period.

The Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35, Aug. 13, 1981) provides for determining the Supplemental Security Income benefit amount on a monthly retrospective basis. Eligibility, however, will be determined on the basis of income and other circumstances in

the current month. This provision will result in savings of \$30 million in the first year and \$60 million each year thereafter. (HRD-78-114, May 26, 1978, and HRD-81-37, Dec. 31, 1980)

Social Security Student Benefits for Postsecondary Students Should Be Discontinued—The Social Security Administration pays benefits to postsecondary students who are the dependents of survivors of insured wage earners. The program is an unnecessary burden on the trust funds, contributes to other Federal education aid programs paying unneeded benefits, and is an inequitable system for dispensing education aid.

We recommended that the Congress amend the Social Security Act to discontinue payments to postsecondary students. The Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35) provides that Social Security benefits for students at institutions of higher education or other postsecondary schools will be phased out beginning in August 1982. No benefits to postsecondary students will be paid after July 1985. This provision will result in an estimated \$7.5 billion in savings to the Social Security trust funds for the fiscal years 1982-86. (HRD-79-108, Aug. 30, 1979, and HRD-81-37, Dec. 31, 1980)

Savings to the Social Security System If Benefits Were Calculated to the Nearest Penny—Section 215(g) of the Social Security Act (42 U.S.C. 415(g)) requires calculation of Social Security Retirement and Survivors Insurance benefit amounts which are not a multiple of \$10 to be rounded to the next higher \$10. We estimated that \$386 million could be saved by the Retirement and Survivors Insurance Program for the period 1980 through 1986 if section 215(g) were amended to provide that benefits be calculated to the nearest penny. A smaller savings would also be achieved for

the Disability Insurance Program.

We reported to the House Subcommittee on Social Security that the Congress should amend section 215(g) of the Social Security Act to require calculation of social security benefit amounts to the nearest penny rather than to the next higher dime.

The rounding proposal passed by the Congress is more stringent than our proposal. The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, requires that social security benefits be rounded to the lower 10 cents at each stage of benefit computation, except at the last step—the actual benefit amount payable per beneficiary. This would be rounded to the next lowest dollar. This provision will result in an estimated \$1.6 billion in savings to the Social Security trust funds for the fiscal years 1982-1986. (HRD-78-160, Sept. 8, 1978, and HRD-81-37, Dec. 31, 1980)

Savings to the Social Security System if the Minimum Benefit Were Eliminated— We recommended that the Congress approve the President's proposal to eliminate the minimum benefit provision of the Social Security Act for new beneficiaries. This provision, intended to help the poor, has mainly benefited retired government workers with pensions and homemakers supported by their spouse's income. Furthermore, the need for the minimum benefit was greatly reduced in 1974 with the enactment of the Supplemental Security Income Program. To minimize the hardship to those few needy beneficiaries who would not qualify for the Supplemental Security Income payment after the minimum benefit was eliminated, the Congress could authorize a limited Supplemental Security Income payment to replace the lost portion of the minimum benefit, provided the beneficiaries are needy

and meet the program's eligibility requirements except for age.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, eliminates the minimum benefit for all present and future beneficiaries. In addition, persons aged 60 to 64 who are entitled to a minimum benefit before December 1981 would become eligible for a special Supplemental Security Income payment if they qualified under the program rules, except that rule pertaining to age. The scope of this legislation is broader than the legislation we recommended. This provision will result in an estimated \$953 million in savings to the Social Security trust funds for the fiscal years 1982-86. (HRD-80-29, Dec. 10, 1979, and HRD-81-37, Dec. 31, 1981)

Need to Increase Efficiency of Federal Domestic Food Assistance Programs— We recommended that, to eliminate the principal benefit gaps and duplications in Federal food assistance programs and to improve their overall coordination, the Congress should

- adopt a uniform definition of the term "needy" and establish consistent criteria and procedures for determining who is eligible for Federal food assistance;
- approve an explicit national policy on how much food assistance should be provided to needy Americans by the Federal Government;
- consolidate Federal food programs;
- authorize the Secretary of Agriculture to implement individualized food stamp allotments nationwide, if demonstration projects show the feasibility of such allotments;
- eliminate duplicative benefits by allowing consideration of benefits from one Federal food program when determining eligibility and benefit levels under others; and
- require a single State/local

agency to be responsible for certain administrative aspects of designated Federal food programs to help ensure a more efficient delivery of food assistance to needy Americans.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, contained provisions relating to our recommendations. The act changed food stamp eligibility standards, allowable deductions, income accounting methods, claims collection incentives, and disqualification penalties and set up a food stamp block grant for Puerto Rico. The act also permits States to treat the value of food stamp coupons as income for the Aid to Families with Dependent Children program. For the school lunch and other child nutrition programs, the act lowered reimbursement rates, reduced commodity assistance, revised State matching requirements, terminated food service equipment assistance, limited the special milk program to schools not having meal services, reduced the size of the summer feeding program, and limited the number of meals and reimbursement rates for the child care food program. Another bill, S. 1107, passed by the Senate on June 10, 1981, would direct a study of the feasibility of individualized food stamp allotments. (CED-78-113, June 13, 1978)

*Food Stamp Workfare Design Needs Improvement—*The workfare concept cannot be fairly tested until a sound program design is achieved and tested. In March and April 1981 congressional testimony, we pointed out the need to amend food stamp legislation to

- eliminate the automatic exemptions for registrants in the Aid to Families with Dependent Children-Work Incentive Program, recipients of unemployment insurance benefits, and certain students and wage earners;

- eliminate mandatory job search periods before workfare job assignments can be made, and
- strengthen the sanctions that can be imposed for noncompliance with workfare requirements.

S. 1007, passed by the Senate on June 10, 1981, and H.R. 3603, which was reported out of committee on June 19, 1981, would allow States to implement workfare for the Food Stamp Program under a design which reflects our recommendations. (GAO testimony before the Subcommittee on Domestic Marketing, Consumer Relations, and Nutrition, House Committee on Agriculture, Mar. 19, 1981, and before the Senate Committee on Agriculture, Nutrition and Forestry, Apr. 2, 1981)

Legislation Authorizing States to Reduce Workers' Compensation Benefits Should Be Revoked—The Social Security Act provides that, when disabled workers receive both State workers' compensation and Social Security Administration disability benefits, the combined payments can be reduced by either SSA or the State, but not by both. If a State elects to reduce its benefits—as 11 States have done—Social Security benefits cannot be reduced. Allowing States to reduce their workers' compensation benefits causes the responsibility for compensating disabled workers for work-related injuries to be shifted from State compensation programs to Social Security taxpayers.

We reported that the language of the offset provision was not precise as to whether SSA could apply its offset retroactively when recipients did not accurately and promptly report their workers' compensation benefits. In 1976, after getting an opinion from Health and Human Service's Office of General Counsel, SSA adopted a policy of offsetting for workers' compensation benefits only in the months after receiving notification

of entitlement from the disabled worker. As a result, disabled workers who fail to report their workers' compensation benefits promptly or accurately can receive excessive benefits.

To prevent further losses to the Social Security trust fund and reduce the potential for excessive payments, we recommended that the Congress amend the Social Security Act to

- revoke the section 244(d), which allows States to offset their portion of disability benefits and
- require that the Social Security offset be made effective when workers' compensation benefits are awarded, rather than when SSA is notified of the award.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, revoked the provision allowing States to reduce workers' compensation benefits except those 11 States that now do. This provision should save the Social Security trust fund \$147 million annually.

The act also requires that the Social Security offset be made effective when workers' compensation benefits are awarded rather than when SSA is notified of the award. (HRD-80-31, Mar. 6, 1980, and HRD-81-37, Dec. 30, 1980)

Government and Railroads Need to Clarify Roles and Responsibilities to Avert a Financial Shortfall—The Railroad Retirement Board predicts that it may not be able to pay total benefits by 1982. To ensure that railroad beneficiaries will receive, at least, the Social Security portion of their retirement benefits, the Congress should require that funds for that portion be used for that purpose only and that railroad employees and employers pay taxes for those benefits on the same basis as employers and employees under Social Security.

To help ensure that total benefits will be paid, the Congress should decide to what extent the Federal Government will fund windfall benefits for dual beneficiaries. The Congress also should consider whether certain groups, such as railroad beneficiaries' remarried widows and divorced spouses, who are not covered under railroad retirement, should be.

As part of the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, and the Economic Recovery Tax Act of 1981, Public Law 97-34, the Congress passed amendments to the Railroad Retirement Act which dealt with the Railroad Retirement Board's financial problems. These amendments create a new basis for benefit computations, a dual benefit payment account from which all windfall benefits must be paid, categories of beneficiaries, and increased tax contributions for railroad employers and employees. The Congress also gave the Railroad Retirement Board the authority to borrow from general revenues when the balance in the Railroad Retirement Account is insufficient to pay benefits for any month. (HRD-81-27, Mar. 9, 1981)

Need to Improve Management and Control of the Section 8 Program—We recommended that the Secretary of Housing and Urban Development (1) take steps to increase incentives for high-quality management and long-term ownership of new section 8 projects, (2) build more modest size section 8 housing with fewer amenities, (3) get better use out of recently completed housing, and (4) improve program administration including using certified financial statements submitted by project owners to evaluate regularly the reasonableness of formula-based annual rent increases given to housing owners.

The Omnibus Budget Reconcilia-

tion Act of 1981, Public Law 97-35, directs the Secretary to ensure that newly constructed section 8 housing is modest in design. The act also directs the Secretary to limit increases in contract rents for newly constructed or substantially rehabilitated section 8 projects to the amount of operating cost increases incurred by owners of projects in the same market areas having comparable dwelling units of various sizes and types which are suitable for occupancy by assisted families.

The act further requires the Secretary to determine the number of section 8 assisted projects owned by developers and sponsors with 5-year contribution contracts who plan to withdraw from the section 8 program at contract expiration and who will increase rents beyond a level affordable by current tenants. Residents affected by possible rent increases are to be notified by the Secretary. The Secretary is also required to make a report to the Congress indicating alternative methods for recapturing front-end Federal investment in section 8 projects that are removed from the program. (CED-81-54 and CED-82-54A, Mar. 6, 1981)

Increasing the Section 8 Family Rental Fee—In June 1980 we reported that the section 8 Rental Assistance Program cost more than it should and was serving only a fraction of those families in need. We recommended that the Secretary of the Department of Housing and Urban Development increase tenant contributions toward rents as authorized by the 1979 legislation.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, provides that assisted section 8 families shall pay as rent the highest of (1) 30 percent of the family's monthly adjusted income, (2) 10 percent of the family's monthly income, or (3) that part of a family's welfare payment

that is specifically designed to cover housing costs, where payments are so designated and are adjusted according to actual housing costs. (CED-80-59, June 6, 1980)

International Affairs

Improving Americans' Competitiveness for Employment Abroad—We reported that employment of a large force of U.S. citizens abroad was viewed as essential to promote and service U.S. products and operations in foreign countries. Special tax provisions applicable to foreign earned income, however, were regarded as a major disincentive to employment of U.S. citizens abroad. Most of the companies we surveyed reimbursed U.S. employees living abroad for excessive taxes, making them more costly than citizens of competing countries, who generally are not taxed by their home countries.

We recommended that the Congress place Americans working abroad on an income tax basis comparable with that of citizens of competitor countries by providing a tax exclusion—either complete, or limited but generous—of foreign-earned income for qualifying taxpayers.

The Economic Recovery Tax Act of 1981 (Public Law 97-34, Aug. 13, 1981) provided a generous exclusion of foreign earned income (\$75,000 in 1982, increasing incrementally to \$95,000 in 1986) plus a deduction for excessive housing costs overseas. This provision, which is consistent with our recommendation, should eliminate U.S. tax liability on foreign earned income for a large majority of Americans employed abroad. (ID-81-29, Feb. 27, 1981)

Foreign Assistance Act Clarified to Allow Acquisition of Nonexcess Property—Due to the changes in the law governing the Government-wide excess property system, the Agency for

International Development has been forced to acquire nonexcess property needed by foreign assistance recipients. We questioned whether such acquisitions were permissible under the language in the Foreign Assistance Act. As a result, H.R. 3566 provides a clarifying amendment to allow for the acquisition of nonexcess property. The bill was reported by the House Committee on Foreign Affairs but had not been voted on by the House as of September 30, 1981. (ID-80-32, July 31, 1980)

NATO Collaboration Versus U.S. Arms Export Control—The United States has faced a conflict between the desire for increased NATO collaboration to standardize weapons and the need to maintain control over weapons systems made from U.S. technology. We concluded that alternatives existed to upgrade congressional prerogatives. From the alternatives we presented, the Congress developed two legislative changes that increased its controls over foreign military sales.

First, the International Security and Development Cooperation Act of 1980 (Public Law 96-533, Dec. 16, 1980) amended section 3(d) of the Arms Export Control Act to require that if a defense article meets or exceeds a certain dollar threshold and is proposed to be transferred to a third country through commercial channels, the President must transmit a report to the Congress at least 30 days before he intends to consent to the transfer. Second, the same law also amended section 36(c) of the Arms Export Control Act by providing that the Congress may veto, by concurrent resolution, commercial arms sales meeting or exceeding the dollar threshold. Commercial arms sales or exports to NATO, NATO countries, Australia, New Zealand, and Japan are ex-

empt from the legislative veto requirements but still have to comply with section 36(c) reporting requirements. (C-ID-80-4, Aug. 26, 1980)

Funds Proposed for Agricultural Extension Services in Egypt—We recommended that future Agency for International Development agricultural assistance to Egypt include effective extension services to transfer technology to farmers. H.R. 3566, which would authorize appropriations for development assistance for fiscal years 1982 and 1983, provides that up to \$50 million in economic support funds to Egypt for each year could be spent for building agricultural extension services. The bill (H. Rept. 97-58) was reported by the House Committee on Foreign Affairs but had not been acted upon by the House as of September 30, 1981. (ID-81-9, Mar. 16, 1981)

The Roles and Functions of Overseas Security Assistance Offices Need to Be Clarified—Reviewing the activities of Department of Defense overseas Security Assistance Offices, we found that they performed a wide range of functions, some of which may not be recognized by the Foreign Assistance Act. The act lists management functions the offices are authorized to perform. The offices also provide, however, advisory assistance on a routine basis and engage in activities not directly related to managing the security assistance program. We recommended that the Secretaries of State and Defense identify the roles and functions of the overseas Security Assistance Offices and recommend to the Congress changes to the act to better recognize their activities.

Both the Senate Foreign Relations and the House Foreign Affairs Committees adopted substantial revisions to the authorized functions of the overseas Security Assistance Offices

in their respective bills, S. 1196 and H.R. 3566, entitled the International Security and Development Cooperation Act of 1981. The language included in the reported bills parallels the functions described in our report as currently being performed by these offices. (ID-81-47, May 9, 1981)

National Defense

Financial and Legal Implications of Canceling Arms Purchases and Agreements—We recommended that the Congress amend the Arms Export Control Act to require foreign customers to have funds on hand at all times to cover potential termination costs in the event of any canceled foreign military sales agreement. Public Law 96-533, December 16, 1981, which amended the Arms Export Control Act, partially adopted our recommendation. While our recommendation addressed all foreign customer sales, these amendments require that only contracts for design and construction services include provisions for potential termination costs. (FGMSD-79-47, July 25, 1979)

Improving Procedures for Leasing Defense Property to Foreign Governments—Legislation originally intended to aid the industrial facilities' standby programs of the military services following World War II by authorizing the lease of defense plant production equipment and real property to domestic private commercial interests has been used in recent years to transfer military equipment to foreign governments. For example, in 1980, equipment valued at \$48.4 million was leased rent-free to Turkey, Honduras, and the Dominican Republic under the authority of 10 U.S.C. 2667. We recommended that the Congress amend 10 U.S.C. 2667 to prohibit rent-free or nominal-rent leases of defense property to foreign governments. Trans-

fers of military equipment on this basis should be done exclusively under the Foreign Assistance Act.

In response, the Senate Foreign Relations and House Foreign Affairs Committees moved to assert stricter control over leases of military equipment to foreign countries. The House and Senate Committees included identical provisions in the International Security and Development Act of 1981, H.R. 3566, S. 1196, that would apply all restrictions in the Arms Export Control Act and the Foreign Assistance Act to defense leases outside the United States. The bills would also specify restrictions on loan terms, require the President to report to the Congress on long-term leases before they are approved, and provide a legislative veto over high-value leases by adoption of a joint resolution disapproving the lease proposal. (ID-81-36, Apr. 27, 1981)

M-60A3 Tank Conversion Program—To meet one of its major goals of having the most modern tanks available to counter the ever-increasing threat of the Warsaw Pact Forces to Western Europe, the Army initiated a program to convert M-60A1 tanks to the more modern M-60A3 configuration. We found that the conversion program had slipped because of late delivery of laser range finders and computers and because foreign orders for M-60A3 tanks were placed ahead of U.S. needs. On the basis of our report and Army testimony, the House Committee on Appropriations recommended a \$232 million reduction to the Army's fiscal year 1981 budget request. This reduction was reflected in the 1981 Department of Defense appropriation, Public Law 96-527. (LCD-80-79, June 30, 1980)

Adjustments Recommended in Army Ammunition Procurement and Modernization Program—We reported that the Army had requested \$12 billion for

procurement of conventional ammunition items and \$251.2 million for modernizing and expanding their ammunition production base in fiscal year 1981. We concluded that (1) it was premature to fund three ammunition items, (2) there was no longer a need to procure five items, and (3) the funds needed for five items were less than the amounts requested.

The House Committee on Appropriations cited our report in making reductions totaling \$51.7 million for items for which we had recommended reductions. On the basis of our recommendations, the committee increased the appropriation by \$19.5 million for 13 other items.

These changes were contained in the Department of Defense appropriation for fiscal year 1981, Public Law 96-527. (LCD-80-62, June 12, 1980)

More Equitable Travel Reimbursements for Uniformed Personnel—Civilian and uniformed travelers receive different entitlements for similar travel. The differences are most striking for permanent change-of-duty moves where uniformed personnel incur expenses similar to civilian employees but receive different reimbursements. Differences also occur in per diem ceilings for the two groups.

We recommended that the Secretary of Defense, to make travel reimbursements more equitable, should propose legislation to provide authority for a househunting trip for uniformed personnel under orders for a move within the coterminous United States and provide a temporary lodgings and subsistence allowance when uniformed personnel occupy temporary quarters due to a move.

The Senate and House passed S. 1181 and H.R. 3380, respectively, in September 1981. These bills authorize the services to pay or reimburse a uniformed service member for subsistence expenses actually incurred

by the member and the member's dependents during the period not exceeding 4 days while occupying temporary quarters incident to a change of permanent station. This is consistent with our recommendations. (FPCD-81-13, Dec. 24, 1980)

ROTC Scholarship Dropouts Should Reimburse the Government for Education Costs Incurred—Many Reserve Officer Training Corps program participants on full scholarship drop out of the program in their junior or senior year. Since the services do not generally call these individuals to active duty, the Government receives no benefit from the resources invested in them.

We recommended that the Congress enact legislation which would permit the services to require reimbursement of education costs as an alternative to active duty.

Public Law 96-357, September 24, 1980, provides the service secretaries the authority to require individuals who leave the program and choose not to serve on active duty to reimburse the Government for the education costs incurred. (FPCD-77-15, Mar. 15, 1977)

Establishing Maritime Industry Placement Goals—Those graduating as merchant marine officers were not legally obligated to a service commitment in the U.S. Navy or the merchant marine even though their education at the U.S. Merchant Marine Academy was free or they received a \$1,200-a-year Federal stipend while attending a State maritime academy.

We recommended that the Secretary of Commerce direct the Maritime Administration to establish maritime industry placement goals for officer graduating classes of the U.S. Merchant Marine Academy and the six State maritime academies receiving Maritime Administration funds.

The Maritime Administration responded to the recommendation with proposed legislation which was ultimately incorporated in Public Law 96-453, October 15, 1980. The new law requires those entering the U.S. Merchant Marine Academy and the six State maritime academies to sign an obligatory statement committing them upon graduation to serve as licensed officers in the merchant marine or as a military officer in the U.S. Navy. It defines those segments of the merchant marine industry considered acceptable for this service obligation. The law authorizes the Secretary of the Navy to order those graduates not meeting their merchant marine obligation to serve in the U.S. Navy for periods of up to 3 years and gives the Secretary of Commerce the available legal machinery needed to pressure the graduate into appropriate service in return for Federal financial support they receive. (FPCD-77-44, June 15, 1977)

Commissary Receipts Should Be Credited to the Annual Defense Department Appropriations—We recommended that the Secretary of Defense direct the Air Force Commissary Service to deposit discount coupon handling fees in the Treasury's miscellaneous account. We made this recommendation because the Secretary lacked the authority to credit the chargeable appropriation. We suggested to the Office of the Secretary of Defense that the annual Defense appropriation's general provision on commissary funding be revised to provide the necessary authority to credit handling costs to the appropriation charged.

We submitted a legislative proposal to the appropriate committees of Congress and suggested budget reductions of the estimated total \$3 million the commissaries expected

to receive during fiscal year 1980. Deposited in the appropriated fund operating costs would have been \$1.6 million or more. The Army and Navy would have credited \$1.4 million to the Treasury's miscellaneous receipts account where it would not be used to directly affect appropriation charges. The Department of Defense Appropriation Act, 1981, Public Law 96-527, requires the services to credit such receipts directly to the appropriation, if any, to which handling costs are charged. (FPCD-80-1, Jan. 9, 1980)

Natural Resources and Environment

Some Secondary Treatment Facilities Can Be Waived—In many locations discharges of primary treated municipal wastes are not harmful to the marine environment. Giving waivers to coastal communities in these locations so they do not have to build federally required secondary treatment facilities could save billions in Federal, State, and local construction and in operation and maintenance dollars. We recommended that the Congress

- eliminate the requirement that treatment facilities must have an existing marine outfall to qualify for a waiver,
- remove the statutory deadline for filing waiver applications and provide for a continuous waiver process, and
- indicate that the waiver provision is not intended to preclude communities already achieving secondary treatment from obtaining waivers in cases where primary treatment is both cost effective and environmentally sound.

Our recommendations were adopted as part of H.R. 4503, a bill to amend the Federal Water Pollution Control Act, which had been referred to the Committee on Public Works and Transportation, as of

September 30, 1981. (CED-81-68, May 22, 1981)

Transportation

Improving the Highway Safety Grant Program—Since 1966, the Department of Transportation has administered this program to help reduce traffic accidents and related losses. By 1979, although nearly \$1.3 billion in Federal grants had been provided to State and local governments, the program achieved only limited success in meeting its objective.

We suggested that the Highway Safety Act of 1966, which created the grant program, be amended to

- establish a single program direction for the States to follow that would specifically spell out what safety objectives and goals are to be accomplished and how this is to be done and
- prevent States from digressing from that established program direction.

In line with this alternative, the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, amended the Highway Safety Act of 1966 to require the Secretary of Transportation to begin, not later than September 1, 1981, a rulemaking process to determine those programs that are most effective in reducing traffic accidents, injuries, and deaths. When a rule is promulgated in accordance with the act, only those programs established by such rule as most effective will be eligible to receive Federal financial assistance under the grant program. (CED-81-16, Oct. 15, 1980)

Problems in the Northeast Corridor Railway Improvement Project's Cost-Sharing—Since Amtrak acquired the tracks and facilities of the Northeast Corridor rail system in 1976, the system users have been unable to agree on how to share millions of dollars of joint costs. Applicable law

on how the costs should be shared is vague and there is no "best" cost-sharing method. We recommended that the Congress take two steps to help settle the dispute. First, the Congress should decide, in general terms, how the various users should share the corridor's joint operating and maintenance costs. Second, the Congress should encourage the parties to negotiate. The Congress can do this by directing the Interstate Commerce Commission to settle the dispute using congressional guidance.

Section 1163 of Public Law 97-35, the Omnibus Budget Reconciliation Act of 1981, provides the necessary steps to be followed by the Interstate Commerce Commission to settle the Northeast Corridor cost dispute. (CED- 81-97, Apr. 30, 1981)

Federal Funding Proposed for Privately Owned Reliever Airports—Many major U.S. airports have peak, congested periods when air traffic exceeds runway capacity and causes aircraft delays. In 1977, these delays detained and inconvenienced the traveling public, caused the airlines to use an additional 700 million gallons of fuel, and cost the airlines over \$800 million.

We recommended that the Congress amend section 207 of the Federal Aviation Act of 1958 to direct the Secretary of Transportation to use peak surcharges and/or quotas to reduce aircraft delays at congested major U.S. airports. If peak surcharges or quotas were used to divert general aviation from major airports, the development and continued operation of privately owned relievers would be even more necessary. We also recommended that the Congress amend section 14(a) and 15(a) of the Airport and Airway Development Act of 1970 to make privately owned reliever airports eligible for Federal funds.

H.R. 2643 (H. Rept. 97-24) a bill to

authorize funding for airport development and programs through 1985, was approved by the House Committee on Public Works and Transportation on May 19, 1981. The bill provides that airport development and planning funds may be used under certain conditions at privately owned reliever airports. (CED-79-102, Sept. 4, 1979)

Veteran's Benefits and Services

Education Loan Program Should Be Terminated—We reported that the cumulative loan default rate on the Veterans Administration's education loan program increased from 44 percent as of December 31, 1977, to 65 percent as of September 30, 1980, and that the default rate on matured loans for fiscal year 1980 was 81 percent. We also indicated that (1) veterans were not reporting all available resources when applying for VA education loans and (2) the Department of Education Student Aid Programs could satisfy veterans' financial needs. We recommended that the Congress terminate VA's education loan program.

The Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, terminated VA's education loan program except for (1) veterans continuing their full-time training during the first 2 years after the expiration of the GI Bill delimiting period and (2) veterans enrolled in flight training on August 31, 1981, only for as long as the veterans are continuously enrolled in an approved flight training program. (HRD-81-128, Aug. 28, 1981)

GI Bill Benefits for Flight and Correspondence Training Should Be Discontinued—We reported that the Veterans Administration flight and correspondence training programs had not achieved their intended purpose, in that these programs tended to serve avocational, recreational, or personal enrichment rather

than basic readjustment and employment objectives. Accordingly, we recommended that the Congress adopt VA's legislative proposal to terminate GI Bill benefits for flight and correspondence training.

In August 1981, the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, terminated education benefits for the pursuit of flight training as of October 1, 1981, except for veterans enrolled in approved training programs as of August 31, 1981, and only for as long as the veterans remain continuously enrolled. This law also reduced the reimbursement rate for veterans enrolled in correspondence courses from 70 percent to 55 percent. (HRD-79-115, Aug. 24, 1979)

Open Legislative Recommendations Made During the Fiscal Year Ended September 30, 1981

Administration of Justice

The Congress should consider enacting legislation to allow agencies to assess civil monetary penalties against persons who defraud Federal programs. The authority to assess these penalties would be triggered when the Department of Justice declines to prosecute a case. (AFMD-81-57, June 25, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs
Judiciary**

House: **Government Operations
Judiciary**

The Congress should amend the Speedy Trial Act of 1974 (Public Law 93-619) to clarify

- how and under what circumstances preindictment dismissals followed by an indictment affect the Interval I time limit,
- the starting date for Interval II,
- the 30-day minimum period before trial, and

- whether dismissal waivers in advance of time limit expirations are allowable and, if not, their effect on other provisions of the act. (GGD-81-1, Nov. 18, 1980)

Committee jurisdiction:

Senate: **Judiciary**

House: **Judiciary**

The Congress should amend title VII of the Civil Rights Act of 1964 to provide that the Equal Employment Opportunity Commission may initiate litigation on a charge against a State or local government if the Department of Justice decides not to sue within a specified time. (HRD-81-29, Apr. 9, 1981)

Committee jurisdiction:

Senate: **Labor and Human
Resources**

House: **Education and Labor**

Agriculture

To help eliminate differences in the degree to which recipients bear the costs of the Department of Agriculture's special benefit services, to make financing of the Department's services more consistent with the general Federal policy on user charges, and to reduce the Department's need for appropriated funds, the Congress should

- either amend the User Charge Statute (title V of the Independent Offices Appropriation Act of 1952, 31 U.S.C. 483a) or enact new general user charge legislation to clarify that an agency may set fees to recover the full cost of a program that primarily benefits identifiable users,
- discontinue providing special appropriations to defray a portion of the supervision costs incurred in the poultry and fresh fruit and vegetable grading programs,
- amend existing legislation to authorize the Department to charge importers' fees which cover all costs of inspecting and testing imported

birds (both commercial and pet) and other animals;

- repeal the Tobacco Seed and Plant Exportation Act of 1940 (7 U.S.C. 516-517);
- amend the Federal Meat Inspection Act (21 U.S.C. 601 *et seq.*) and the Poultry Products Inspection Act (21 U.S.C. 451 *et seq.*) to authorize the Secretary of Agriculture to require all federally inspected meat and poultry processing plants to develop and implement quality control systems. (CED-81-49, Apr. 16, 1981)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**

House: **Agriculture**

The Congress should amend Title XIV, Food and Agriculture Act of 1977, to improve planning for agricultural research and development by requiring the Secretary of Agriculture to

- develop a long-term needs assessment for foods and fibers in conjunction with the States, land-grant colleges, and State directors of agricultural research stations and cooperative extension services;
- determine the research required to meet the identified needs; and
- prepare a report to Congress on this assessment by February 1, 1983. (CED-81-141, July 24, 1981)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**

House: **Agriculture**

Because the Extension Service's resources are limited and demands for its services are increasing, appropriate congressional committees should examine the Cooperative Extension Service's mission, which has been expanded into new and more socially oriented programs from its original focus on agriculture and home economics programs in primarily rural areas. As part of this

process, the Congress could take the following actions:

- Direct the Secretary of Agriculture to prepare, in cooperation with the State Extension Services, an updated statement of the Extension Service's mission. The committees could also require the Extension Service to provide periodic progress reports on meeting its goals and objectives.
- Hold oversight hearings on the Cooperative Extension Service to review current extension programming and to consider and focus on the mission that the committees want the Extension Service to carry out. The hearings could provide the basis to develop legislation, if necessary, to more clearly define the Cooperative Extension Service's mission.

The appropriate congressional committees, as part of their examination, should also consider the role that they want the U.S. Department of Agriculture's Federal Extension Service to play in providing extension program leadership and guidance. (CED-81-119, Aug. 21, 1981)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**

House: **Agriculture**

Education, Training, Employment, and Social Services

The Congress should consider the conflict between (1) the statutory purpose and timetable for providing each handicapped child with a free, appropriate public education as stated by Public Law 94-142, and (2) the problems States and local education agencies are having, and will probably continue to have, in meeting those objectives. If considerable additional delays in reaching the goals are not acceptable, the Congress should (1) provide incentives to stimulate increased State

and local funding, (2) provide increased Federal funding for the program, or (3) modify the act's timetables or scope of coverage. (HRD-81-34, Feb. 5, 1981)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Congress should amend section 7 of the Service Contract Act of 1965 (41 U.S.C. 356 (1976)) to exclude act coverage for automatic data processing and other high-technology industries' commercial product-support services, i.e., services procured by the Government from these industries on the basis of established market prices of commercial services sold in substantial quantities to the public. (HRD-80-102, Sept. 16, 1980; HRD-80-102(A), Mar. 25, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs, Labor and Human Resources**

House: **Education and Labor, Government Operations**

The Congress should amend the Fair Labor Standards Act (29 U.S.C. 201, *et seq.*) to

- give Labor the authority to assess civil money penalties large enough to deter recordkeeping violations;
- eliminate the act's section 16(c) liquidated damage provision and in its place give Labor the authority to deter minimum wage and overtime violations;
- give Labor the authority to formally assess a violation of the act as well as the amount of illegally withheld back wages, including interest, and provide for a formal administrative process to adjudicate cases when employers appeal Labor's assessments.

The Congress should also amend section 6 of the Portal-to-Portal Pay Act of 1947 (29 U.S.C. 255) so that the statute of limitations tolls when a violation of the Fair Labor Standards Act is formally assessed by Labor. (HRD-81-60, May 28, 1981)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Congress should amend the Fair Labor Standards Act to require that back wages (resulting from act violations) found to be due employees who cannot be located should be deposited in the U.S. Treasury as miscellaneous receipts. (HRD-81-15, Jan. 30, 1981)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Congress should determine whether the Federal Mediation and Conciliation Service's involvement in State and local public employee disputes is appropriate. If so, the Congress should amend the Taft-Hartley Act to specify the conditions under which the Service's involvement would be appropriate. If not, congressional committees should assure that the Service end its involvement in State and local public employee disputes. (HRD-81-14, Oct. 30, 1980)

Committee jurisdiction:

Senate: **Appropriations
Labor and Human Resources**

House: **Appropriations
Education and Labor**

There is no Government-wide policy regarding the pensions of contractor employees who work at Federal installations. If the Congress determines that the pension benefits of contractor employees who work for long periods of time at Federal in-

stallations should be protected, it should direct the Administrator for Federal Procurement Policy to establish a Government-wide policy and implement regulations to help ensure such protection. The Department of Energy's pension protection arrangements would provide a good model for such a policy. (HRD-81-102, Sept. 31, 1981)

Committee jurisdiction:

Senate: **Finance
Labor and Human Resources**

House: **Education and Labor
Ways and Means**

Joint: **Taxation**

In support of the Employee Retirement Income Security Act and Internal Revenue Code policies protecting the rights of pension plan participants to promised benefits, the Congress should enact legislation that would make pension plan determinations by IRS mandatory for tax qualification of terminating private pension plans before plan dissolution. (HRD-81-117, Sept. 30, 1981)

Committee jurisdiction:

Senate: **Finance
Labor and Human Resources**

House: **Education and Labor
Ways and Means**

Joint: **Taxation**

If the Bureau of Labor Statistics requests additional funds for the purpose of modifying the homeownership components of the Consumer Price Index, the Congress should consider the request favorably. If the Bureau revises the index of price change for all urban households (CPI-U) but continues to publish the index for urban wage earner and clerical worker families (CPI-W) in its present form, we recommend that the Congress rely on the revised CPI-U in forming economic policy.

Congress should also amend the legislation, if necessary, to use the revised CPI-U as the index by which Social Security payments, Civil Service and other Government retirement pensions, and other entitlement and transfer programs indexed by the CPI are adjusted. (PAD-81-12, Apr. 16, 1981)

Committee jurisdiction:

Senate: **Appropriations
Finance
Governmental Affairs**

House: **Appropriations
Post Office and Civil Service
Ways and Means**

Energy

The Congress should authorize production at Elk Hills above current maximum efficient rates during oil supply emergencies when there is minimum risk of damage to the oil fields. This change would make it possible to "surge" the production of Federal oil at Elk Hills if needed to combat an energy emergency. (EMD-81-117, Sept. 29, 1981)

Committee jurisdiction:

Senate: **Armed Services
Energy and Natural Resources**

House: **Armed Services
Energy and Commerce**

The Congress should replace the expiring Emergency Petroleum Allocation Act authority with a standby system to help assure oil availability during disruptions. Whatever system is chosen should not embody overall domestic oil price control and should be fully developed, tested, and maintained in readiness for future disruptions. (EMD-81-117, Sept. 29, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Energy and Commerce**

The Congress should provide for the Secretary of Energy to maintain, after expiration of the Emergency Petroleum Allocation Act on September 30, 1981, the authority to require companies to adjust oil stock levels to increase oil available during times of an energy emergency. (EMD-81-117, Sept. 29, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Energy and Commerce**

The Congress should continue the Department of Energy's authority to require refiners to contribute oil to the Strategic Petroleum Reserve if other acquisition strategies fail after expiration of the Emergency Petroleum Allocation Act on September 30, 1981. This will enable fill activities to continue during an oil market disruption if the Federal Government decides that it would be in the national interest. (EMD-81-117, Sept. 29, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Energy and Commerce**

The basic law authorizing Federal and State emergency energy conservation efforts during oil supply disruptions was found to be inadequate. We recommended that the Congress amend the law to provide for implementation of the Federal Emergency Energy Conservation Plan in any State if (i) 60 days after the Governor has been notified of an emergency energy conservation target, the President determines the State plan is not working effectively, or (ii) immediately, if a State plan has not been approved. We also recommended that the Department of Energy be required, within 60 days, to provide States with criteria by which their plans will be reviewed. These should include how much reduction in energy consumption

State demand restraint programs should be capable of realizing within specific time periods. Finally, we recommended that the Congress require State plans to be submitted for approval to DOE within 9 months. (EMD-81-117, Sept. 29, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Energy and Commerce**

The Congress should (1) ensure, through the appropriations process, that the Department of Energy has sufficient priority to prepare and submit its third annual report to the President and the Congress in a timely fashion; (2) repeal the annual reporting requirement (section 116) of the Public Utilities Regulatory Policies Act effective after the completion of Energy's third annual report to reduce the paperwork burden on both the Federal Government and the private sector and eliminate the cost to the individual taxpayer. If there is future interest in the ratemaking status of States and utilities that is not satisfied by available reports, Congress can request the preparation of such reports at future times. (EMD-81-105, Sept. 14, 1981)

Committee jurisdiction:

Senate: **Appropriations Energy and Natural Resources**

House: **Appropriations Energy and Commerce**

The Congress should determine whether it wishes to be excluded from reviewing decisions to close lands to mineral leasing. If not, Congress should

- amend section 202(e) of the Federal Land Policy and Management Act to provide that management decisions closing lands to mineral leasing affecting smaller tracts be reported to the Congress and

- amend section 3 of the Engle Act so that the withdrawal information for military applications conforms with FLPMA section 204(c)(2). (EMD-81-40, Feb. 12, 1981)

Committee jurisdiction:

Senate: **Armed Services Energy and Natural Resources**

House: **Armed Services Interior and Insular Affairs**

The Congress should consider establishing a statutory Office of Inspector General at the Nuclear Regulatory Commission. Such an office could help ensure that the Congress and the Commissioners receive objective information on problems within NRC and might enhance public trust in the regulation of commercial nuclear power. (EMD-81-72, July 9, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Government Operations**

The Congress should consider legislation requiring the Nuclear Regulatory Commission to review and evaluate a number and variety of the Department of Energy's nuclear facilities and processes, including plant operations, the contractor's safety analysis methodology and reports, and actions taken to mitigate hazards. These evaluations should also examine the adequacy of Energy's safety analysis document review. NRC should be required to report the results of its review and evaluation to the Congress within 1 year. (EMD-81-108, Aug. 4, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Science and Technology**

The Congress should (1) amend the Price-Anderson Act to provide protection for the Department of

Energy's contractor activities that is equal to the protection for licensed commercial operations and (2) amend the definition of a nuclear incident to include coverage for precautionary evacuations that result because a radioactive release appears imminent but then does not occur. The legislative committees for Energy and the Nuclear Regulatory Commission should require both agencies to assess the potential consequences that could occur from activities performed at both facilities. On the basis of these studies, the Congress should determine whether a new limit needs to be set and whether the limit should be tied to an index to allow for periodic readjustment. (EMD-81-111, Sept. 14, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**
House: **Banking, Finance and Urban Affairs**
Energy and Commerce
Interior and Insular Affairs
Science and Technology

The Congress should adjust the Department of Energy's Schools and Hospitals Conservation Program to fund additional energy audits so that these audits may be available to all institutions that want and could benefit from them. If this is done, overall energy savings could increase without increasing program funding. (EMD-81-47, Mar. 23, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**
House: **Energy and Commerce**

The Congress should provide for an allowance of 4 cents per mile to Federal employees using their privately owned bicycles on official business. An 8-cents-per-mile allowance should also be provided for the use of privately owned mopeds. These allowances would

establish the principle of reimbursement for those using their privately owned bicycles and mopeds for official business. Given limited cost data, the recommended rates of reimbursement are at the low to mid-range of the data available and are consistent with existing precedents set by State and local government entities. (EMD-81-41, Jan. 19, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Government Operations**

General Government

The Congress should consider, as an interim measure, legislation which would minimize funding of sole-source contracts for management support services and funding the contracts resulting from unsolicited proposals. One way to accomplish this might be to establish quotas for a period of 2 to 4 years. For example, the Congress might provide that not more than 50 percent of the total dollars spent by an agency for management support service contracts may be used to fund sole-source contracts. This figure could be adjusted in future years until a more acceptable balance is achieved. (MASAD-81-19, Mar. 31, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should enact legislation requiring Federal agencies to fully disclose when consulting service contractors assist in preparing congressionally mandated reports. Congress should act on GAO's earlier recommendation to legislate a national policy of reliance in the private sector for goods and services. (FPCD-81-43, June 19, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should amend title V of Public Law 95-134 to address the following questions:

- Should Federal agencies be required to consolidate grants to U.S. Insular Areas, and which financial assistance grants should be required to be included in the consolidations?
- May Federal agencies properly modify existing rules and regulations of programs included in consolidated grants for Insular Areas, and what is the scope of their authority to do so?
- Should all Federal agencies be required to waive all matching requirements for Insular Areas?
- May restrictions properly be placed on the Insular Areas' flexibility to allocate funds under a consolidated grant? (GGD-81-61, July 10, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**
House: **Interior and Insular Affairs**

The Congress should amend 5 U.S.C. 2302(a)(2)(c)(i) by deleting the term "Government Corporation" and inserting instead the following:

*****Government Corporations exempted from Civil Service law and regulations governing the appointment and removal of officers and employees of the United States.** (FPCD-81-28, Apr. 7, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

To avoid interruptions in the normal functions of Federal agencies when appropriation bills are not passed on time, the Congress should

- consider shifting more programs to authorization and appropriations cycles of 2 or more years,

- consider establishing and adhering to a reserve for fall and spring adjustments for emergencies and uncontrollable cost growth, and
- enact permanent legislation to allow all agencies to incur obliga-

tions, but not expend funds, when appropriations expire (except where program authorization has expired or the Congress has expressly stated that a program should be suspended pending legislative action). (PAD-81-31, Mar. 3, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Government Operations**

The Congress should amend the Bank Secrecy Act to require a reauthorization of the act's reporting requirements in 1984. On the basis of current progress, we believe that Treasury should be able to provide sufficient data before then, for the Congress to make a decision on the act's continuation, modification, or elimination. (GGD-81-80, July 23, 1981)

Committee jurisdiction:

Senate: **Banking, Housing and Urban Affairs**

House: **Banking, Finance and Urban Affairs**

Congress should enact legislation requiring the Secretary of Labor to establish an organizational unit at the Assistant Secretary level as a focal point for Federal efforts to increase private sector productivity through more effective use of human resources, while at the same time protecting and promoting the economic and social well-being of workers. The legislation should require the organizational unit to develop and coordinate a department-wide human resources and productivity plan, coordinate and evaluate human resources productivity programs which affect the private sector, and perform other functions necessary to the support, liaison, and evaluation of this effort. (AFMD-81-10, Dec. 4, 1980)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Ethics in Government Act of 1978 was enacted to require public financial disclosure of Members of the Congress and other high-level officials in all three branches of Government. Because of the absence of both a well-defined disclosure system and strict enforcement, the Congress should

- conform the ethics law definition of a candidate to that of the Federal Election Campaign Act,

- amend the law to lower the required filing salary to the pay ceiling of \$50,112 or some other specific pay level to allow those individuals equivalent to a GS-16 to continue to file,

- determine whether the law should be amended to impose a civil penalty to discourage late filing, and

- consider legislation to delete the requirement that Member and candidate disclosure reports be forwarded to the appropriate States. (FPCD-81-20, Mar. 4, 1981)

Committee jurisdiction:

Senate: **Select Committee on Ethics**

House: **Standards of Official Conduct**

The Congress should direct the Office of Personnel Management, in coordination with the Department of Defense, to study the feasibility of (1) having the Bureau of Labor Statistics do the nonappropriated fund wage surveys or (2) linking or indexing nonappropriated fund wages to the Federal Wage System appropriated fund pay system. The Congress should also

- amend the Federal Pay Comparability Act of 1970 (5 U.S.C. 2305) to eliminate the requirement to conduct the comparability survey each year and to provide for interim-year pay adjustments by using the BLS Employment Cost Index and

- amend the Prevailing Rate Systems Act of 1972, making BLS

responsible for conducting the blue-collar appropriated fund surveys as part of its area wage survey programs. (FPCD-81-50, June 23, 1981)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Post Office and Civil Service**

The Congress should ensure that the Office of Personnel Management analyzes locality benefits and, if they vary materially, should require OPM to consider local benefits in any locality compensation adjustment. The Congress should also

- require OPM to provide (1) detailed information and justification for the major assumptions used in its benefit measurements, including the cost implications of the assumptions, (2) assurance that benefit provisions can be gathered and accurately classified, and (3) some method for ensuring that benefit differences by employee type are considered in its total compensation comparability analysis and

- amend proposed legislation (S. 838) to require OPM to assess the extent of secondary benefits and, if feasible, develop appropriate measures of these benefits so they may be included in any assessment of total compensation comparability between the Federal and non-Federal sectors. (FPCD-81-12, Dec. 5, 1980)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Post Office and Civil Service**

The Congress should assess the current master plan for alternative work schedules and agree on the (1) specific evaluation objectives, (2) criteria for measuring attainment of those objectives, (3) costs and benefits of various experimental approaches, and (4) desired levels of precision and confidence.

The Congress should hold oversight hearings on the status and adequacy of AWS implementation and evaluation. In conducting this oversight, the Congress should consider the (1) need for and costs and benefits associated with modifying the existing master plan or developing a new one, (2) necessity for extending the 3-year plan experiment, and (3) desirability of establishing a joint executive agency task force to redesign and execute the master plan and to provide the needed experimental control.

The Congress should also consider the desirability and need for (1) using scientific sampling procedures which would allow findings and conclusions to be projected to the overall Federal work force, (2) analyzing multiple variables which may affect AWS impact and adjusting for variables which affect the results, (3) gathering public views about AWS and its effects on the degree and quality of the Federal Government's service to the public, and (4) establishing a "true scientific experiment" in which program design is carefully controlled, units are randomly assigned to program formats and to a control condition, and standardized data is collected on the effectiveness of the program. (FPCD-81-2, Nov. 14, 1980)

Committee jurisdiction:
Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should amend the Federal Employees' Group Life Insurance Act to

- increase the minimum post-age 65 coverage to 50 percent of the coverage at retirement and correlate postretirement benefits with length of participation in the Group Life program and
- rescind the requirement that Group Life pay insurance company

risk charges. (FPCD-81-47, Aug. 21, 1981)

Committee jurisdiction:
Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should repeal the early retirement provisions included in the Civil Service Reform Act and mandate that the Office of Personnel Management establish controls necessary to ensure that before early retirement authorization is granted, OPM would

- correct staffing difficulties which could otherwise only be corrected by a reduction in force and
- save other employees' jobs. (FPCD-81-8, Dec. 31, 1980)

Committee jurisdiction:
Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Office of Personnel Management should propose a change to 5 U.S.C. 8339 so that, upon remarriage, a retiree's survivor reduction would be determined according to the reduction formula applicable to other retirees. (FPCD-81-35, Feb. 26, 1981)

Committee jurisdiction:
Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

To provide the Internal Revenue Service with the authority to require the information it needs from foreign-controlled U.S. corporations, the Congress should amend section 6038 of the Internal Revenue Code to further provide that every U.S. person, as presently defined by the code, shall furnish such information as the Secretary may prescribe by regulation with respect to any foreign corporation which controls such person. (GGD-81-81, Sept. 30, 1981)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**
Joint: **Taxation**

If the Congress wishes to continue using development ceilings to control costs of national park units, it should (1) establish ceilings for all units, (2) review them on a cyclical basis, and (3) require proper accounting to make them effective in controlling development costs. Another option is to eliminate development ceilings altogether, but that would diminish Congress' control.

If ceilings are to be continued, the Service and interested congressional committees should agree upon precise definitions of the types of expenditures to be charged against the ceilings. (AFMD-81-31, Apr. 10, 1981)

Committee jurisdiction:
Senate: **Environment and Public Works**
House: **Interior and Insular Affairs**

Health

The process for developing health plans results in duplicate health plans being prepared in States that have statewide health systems agencies. If the Congress decides to continue the health planning program under the same or similar structures, the National Health Planning and Resources Development Act should be amended to allow the health planning organizations (HSAs, State agencies, and statewide councils) in States with statewide HSAs to jointly develop one health plan for the State. (HRD-81-93, June 22, 1981)

Committee jurisdiction:
Senate: **Labor and Human Resources**
House: **Energy and Commerce**

The Congress should amend title 10, section 1087, United States Code to permit a change in the Department of Defense's policy for sizing military health facilities. Such a policy should be based on (1) cost-effectiveness, (2) projected staff availability, (3) realistic beneficiary workload projections, and (4) teaching and training requirements. Our report contains proposed language for such an amendment (HRD-81-24, Dec. 17, 1980)

Committee jurisdiction:

Senate: **Armed Services**
House: **Armed Services**

Construction of new or replacement surgical suites in Veterans Administration medical centers is not cost effective if operating room requirements are based on VA's current criterion. The Congress should not approve any funding requests for new or replacement surgical suites in VA centers based solely on room-to-bed ratios, unless the planning is so far along that adjusting the surgical suite(s) planned would not be economically feasible. (HRD-81-54, Mar. 3, 1981)

Committee jurisdiction:

Senate: **Appropriations**
Veterans' Affairs
House: **Appropriations**
Veterans' Affairs

Congress should amend the Social Security Act to require States to deposit Social Security taxes semi-monthly or biweekly and deposit Social Security taxes using the same schedule that States now use to deposit withheld income taxes. Such a requirement would enable the trust funds to earn additional interest income over the \$339 million which could be earned by requiring remittances semi-monthly or biweekly. (HRD-81-37, Dec. 31, 1980)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**

To maximize service of the section 8 program to its intended beneficiaries, the Congress should consider whether a stricter limitation should apply to admission of ineligible households to section 8 projects already under contract. This could be achieved by either enacting legislation to apply a 5-percent limitation to completed projects already under contract or directing HUD to change its regulations to have the same effect (CED-81-74, Apr. 27, 1981)

Committee jurisdiction:

Senate: **Banking, Housing and Urban Affairs**
House: **Banking, Finance and Urban Affairs**

International Affairs

The financial condition of the Export-Import Bank of the United States has been deteriorating because Eximbank has been attempting to match the financing terms of its foreign competitors in a period of unusually high domestic interest rates. As a result, Eximbank's average borrowing costs have been exceeding its lending rates by several percentage points. We concluded that the situation threatened Eximbank's traditional self-sufficiency and that the Congress should, by clarifying legislation, direct Eximbank to emphasize either its statutory mandate to be competitive or its longstanding and congressionally accepted policy of remaining self-sustaining. (ID-81-48, June 24, 1981)

Committee jurisdiction:

Senate: **Banking, Housing and Urban Affairs**
House: **Banking, Finance and Urban Affairs**

The Congress should amend the Trade Act of 1974, as amended, to delete an unnecessary report currently required by section 264, to require that petitioners submit specific adjustment strategies and to prohibit one segment of the manufacturing process to petition, e.g. labor or management, unless it is evident that this segment is the only one from which specific adjustment commitments will be sought (ID-81-42, Aug. 5, 1981)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**

The Congress should amend the antidumping law to include two methods for valuing products from nonmarket economies and two methods for suspending investigations of dumping by nonmarket economies. (ID-81-35, Sept. 3, 1981)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**

The Congress should make selective modifications to the Nuclear Non-Proliferation Act of 1978. To help improve the export licensing process, the Congress should amend the law to

- revise the licensing delay notification requirements to require the executive branch and the Nuclear Regulatory Commission to better account for licensing delays and inaction.
- state that it is U.S. policy to provide expedited review procedures for exports under new or renegotiated agreements for cooperation.
- exempt exports from complying with licensing criteria that do not conform with requirements of a new or renegotiated agreement for cooperation.
- transfer the Department of Energy's authority to approve all nonmilitary Government exports of

- require the Secretary of Agriculture to establish procedures for periodically reviewing project operations and deauthorizing projects which are no longer active or can continue operating without Federal involvement.

In addition, the Congress should direct the Secretary of Agriculture to establish several pilot projects where sub-State organizations would assume the resource conservation and development projects. Upon completing such tests, the Secretary should be required to provide the Congress (1) an evaluation of the test results, (2) recommendations for transferring additional project functions to sub-State organizations, or (3) the reasons for retaining the functions within the existing program structure. (CED-81-120, Aug. 11, 1981)

Committee jurisdiction:
Senate: **Agriculture, Nutrition, and Forestry**
House: **Agriculture**

To improve water-related research and development efforts scattered among 28 Federal organizations, we recommended that the Congress amend section 406 of the Water Research and Development Act of 1978 to require the Water Resources Council to coordinate water-related research, if the Congress desires an independent, full-time Council chairperson and resolves the issue of the Council's continued existence. Otherwise, we recommended that the Congress amend section 406 to establish a water resources research committee reporting directly to the Office of Science and Technology Policy. This committee should be composed of representatives from the major Federal organizations involved in water resources research. We also recommended that the Congress amend section 406 to require the Federal organization chosen to coordinate research to

- establish priorities for water conservation and augmentation technologies based upon the results of overall comparative assessments of these technologies;

- provide leadership and guidance to other agencies in developing formal multiagency and single-agency plans for the technologies with specific objectives, milestones, technology transfer goals, and provisions for independent, periodic evaluations;

- make recommendations annually to the Congress concerning the adequacy of the funding levels of water research, development, and technology transfer activities; and

- consider the data developed pursuant to section 103 of the act in coordinating research and establishing research priorities. (CED-81-87, June 5, 1981)

Committee jurisdiction:
Senate: **Energy and Natural Resources**
Environment and Public Works
House: **Interior and Insular Affairs**
Public Works and Transportation

To provide broad water resource planning input, to ensure continued State participation in river basin commissions, and to encourage more participation in resolving regional and national water resource problems, we recommend that the Congress amend

- title III of the Water Resources Planning Act to require State membership in river basin commissions or other regional planning arrangements prior to authorization of title III funds and

- title II of the Water Resources Planning Act to require that information regarding priorities established by river basin commissions or other regional planning arrangements be included in the appropriate Federal agencies' annual budget submissions

to the Congress. (CED-81-69, May 28, 1981)

Committee jurisdiction:
Senate: **Environment and Public Works**
House: **Public Works and Transportation**

Because both the Corps of Engineers and the Soil Conservation Service have built water projects that primarily benefit only a few landowners or businesses, we recommend that the Congress clarify its intent regarding cost sharing for future water resource projects which provide significant special local benefits. Congress should also give additional guidance to the Federal agencies involved in water resource development concerning such projects. (CED-81-12, Nov. 13, 1981)

Committee jurisdiction:
Senate: **Environment and Public Works**
House: **Public Works and Transportation**

To develop an effective policy toward the U.S. steel industry, the Congress should

- enact legislation to define a performance objective for the domestic steel industry,

- consider the need for labor and management commitments to industry revitalization,

- review the Administration's latest steel program to relate performance objectives to specific program proposals, and

- enact legislation to require the Executive Office of the President or other executive branch agencies to undertake a biannual assessment of steel capacity conditions. (EMD-81-29, Jan. 8, 1981)

Committee jurisdiction:
Senate: **Banking, Housing and Urban Affairs**
Commerce, Science and Transportation

Environment and Public Works

House: **Banking, Finance and Urban Affairs**
Energy and Commerce
Science and Technology

Materials recovered from industrial waste could make major contributions to the Nation's requirements for metals and paper. However, two programs established by Congress to encourage recycling through Federal procurement guidelines and industrial targets are not succeeding. The Congress should

- consider enacting legislation establishing a preference program for recycled products in Federal agency procurements,
- direct the Administrator of the Office of Federal Procurement Policy to take a more active role with the Environmental Protection Agency,
- require evidence that new programs will increase recycling before funds are appropriated for industrial target programs,
- enact legislation establishing a Federal conflicts-of-interest contracting policy, and
- strengthen its oversight of contracting for consulting services. (EMD-81-7, Dec. 5, 1980)

Committee jurisdiction:

Senate: **Appropriations**
Energy and Natural Resources
Governmental Affairs

House: **Appropriations**
Energy and Commerce
Government Operations

The Congress should accept the President's proposed elimination of funding to States for recreation projects from the Land and Water Conservation Fund because States are becoming dependent on Federal funding sources for planning, acquiring, developing, operating, and maintaining their outdoor recreation facilities.

If the fund continues, the Congress should review the Land and Water Conservation Fund Act's matching requirement and the act's corollary restriction against using Federal funding sources to satisfy the match. Also, the Congress should amend the act to give the Secretary of the Interior explicit authority to discontinue funding projects in whole or in part in States where existing projects are not adequately operated and maintained. (CED-81-32, Apr. 22, 1981)

Committee jurisdiction:

Senate: **Appropriations**
Energy and Natural Resources

House: **Appropriations**
Interior and Insular Affairs

Facilities in many national parks and forests do not meet health and safety standards and to correct these deficiencies would cost well over \$1 billion. The Congress should give priority to funding projects for repairing and upgrading facilities with the most serious health and safety hazards at our national parks and forests.

The Congress should also repeal section 402 of Public Law 96-87 (93 Stat. 666) to permit the Park Service to increase entrance fees and direct that the Park and Forest Services use funds from increased entrance and camping fees for health and safety projects in the parks and forests where they are collected. (CED-80-115, Oct. 10, 1980)

Committee jurisdiction:

Senate: **Appropriations**
Energy and Natural Resources

House: **Appropriations**
Interior and Insular Affairs

The recommendations that the Secretary of the Interior submitted to the Congress in 1979 regarding the acquisition of certain mining claims in Death Valley and Glacier Bay Na-

tional Monuments are based on vague and misleading information. Any action by Congress to implement these recommendations could result in court awards or settlements which could substantially exceed the Government's acquisition cost estimates. Therefore, we recommended that the Congress base no decision on the Secretary's recommendations. Before taking any action, the Congress should await new recommendations by the Secretary based on more adequate analysis. (EMD-81-119, Sept. 24, 1981)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Interior and Insular Affairs**

The Congress should not increase the statutory land acquisition appropriation ceiling for the Lake Chelan National Recreation Area above the \$45 million already approved until the National Park Service has defined compatible and incompatible development, prepared a land acquisition plan justifying the need to acquire land from private owners, and spent the funds obtained from selling back all compatible land to private individuals. (CED-81-10, Jan. 22, 1981)

Committee jurisdiction:

Senate: **Appropriations**
Energy and Natural Resources

House: **Appropriations**
Interior and Insular Affairs

Because the Safe Drinking Water Act is unclear concerning the Environmental Protection Agency's authority to administer a safe drinking water program in States which are unable or unwilling to establish their own program, we recommended that the Congress consider amending the act to clarify EPA's authority in day-to-day operations of a drinking water program in these

States. If authorized to operate such a program, EPA may require additional resources. (CED-81-58, Apr. 23, 1981)

Committee jurisdiction:

Senate: **Environment and Public Works**

House: **Energy and Commerce**

The Congress should require EPA to report annually on (1) how many wastewater treatment plants constructed with Federal funds are experiencing serious operational problems, (2) what is being done to ensure necessary repair to these facilities, and (3) whether the Government or the private sector will bear the financial burden for making such repairs. Congress should require EPA to test various alternatives to the current construction grant funding program concept. (CED-81-9, Nov. 14, 1980)

Committee jurisdiction:

Senate: **Environment and Public Works**

House: **Public Works and Transportation**

Transportation

In addressing mass transit legislation and funding, the Congress should consider the full cost impact of a large transit capacity expansion along with the types and magnitude of benefits that are likely to be realized in deciding what level of support, if any, to provide for such expansion.

The Congress should also consider separate Federal funding of ridesharing activities because (1) separate Federal funding should help overcome State and local government reluctance to fund ridesharing activities since they would not be competing for Federal funds with the more conventional highway and transit projects that have strong local constituencies, (2) ridesharing is the only practical alternative to driving

alone for most commuters, (3) if serious gasoline shortages occur, ridesharing would have to become the predominant commuting method, and (4) doubling ridesharing would save at least three times as much energy as a 50-percent increase in transit commuting. It would also remove 9 million automobiles daily from commuter traffic, avoid the exhaust emissions that 9 million daily round trips would produce, and make use of available space in automobiles already on the road. (CED-81-13, Nov. 14, 1980)

Committee jurisdiction:

Senate: **Banking, Housing and Urban Affairs**
Environment and Public Works

House: **Public Works and Transportation**

The Congress should reassess the Federal-aid highway program, considering priority needs and funding levels. Specifically, the Congress should address

- preserving existing highways with emphasis on the interstate system;
- determining whether the current preservation policy needs to be modified to ensure that resurfacing, restoration, and rehabilitation work on Federal-aid highways is carried out;
- eliminating preservation funds from sanctions;
- assessing the goal of interstate completion as currently defined, possibly giving priority to funding essential gaps;
- analyzing State efforts and capabilities to increase highway revenues and to preserve highways;
- using highway revenues to fund the Federal-aid highway program, and
- revising highway revenue sources to be more responsive to highway needs and the inflationary trends in

highway costs. (CED-81-42, Mar. 5, 1981)

Committee jurisdiction:

Senate: **Appropriations**
Environment and Public Works

House: **Appropriations**
Public Works and Transportation

The Congress should require Federal agencies that own bridges to comply with the National Bridge Inspection Standards and report bridge data to the national bridge inventory for monitoring by the Federal Highway Administration. (CED-81-126, Aug. 11, 1981)

Committee jurisdiction:

Senate: **Environment and Public Works**

House: **Public Works and Transportation**

Open Legislative Recommendations from Prior Years

Administration of Justice

The Congress should amend the Tariff Act of 1930 to permit a new approach for administering manifest penalties designed to provide incentive to carriers to submit accurate manifests and report discrepancies. (GGD-80-22, Apr. 10, 1980)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**

The Congress should strike the reference to \$5,000 from the law (18 U.S.C. 2314) so that Federal jurisdiction can be directed to those quality offenses where an expenditure of Federal resources would have the most effect on the Nation's property crime problem. This would bring interstate transportation of stolen property violations in line with other property statutes in not requiring a mone-

tary standard for determining Federal jurisdiction. (GGD-80-43, May 8, 1980)

Committee jurisdiction:

Senate: **Judiciary**
House: **Judiciary**

Agriculture

The Congress should (1) formulate a national policy on protecting and retaining prime and other farmland, (2) set a national goal for the amount and class of farmland that should be preserved to meet current and future needs, (3) periodically assess whether the loss of farmland is eroding the maintenance of established goals, and (4) delineate the role the Federal Government can and should play in guiding and helping State and local efforts to retain farmland. (CED-79-109, Sept. 20, 1979)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**
House: **Agriculture**

If the Congress decides to keep the current parity price standard as a basis for establishing the milk support price, it should amend the Agricultural Act of 1949 to

- shift the base period from 1910-14 to a more recent period that is comparable with other national indexes;
- authorize the Secretary of Agriculture to eliminate the family living component from the parity index to more accurately reflect the cost of milk production;
- eliminate the requirement to set the milk support price at a level between 75 and 90 percent of parity;
- require the Secretary to set the support price at the level of parity that will balance the interests of producers, consumers, and taxpayers after considering changes in the cost of producing milk, milk product stocks, and demand for milk products; and

- require the Secretary to adjust the price-support level if the 12-month moving total of Commodity Credit Corporation net removals of dairy products exceeds trigger levels established by the Secretary.

If the Congress decides to adopt a dairy parity price standard for the short term and a standard based on a more comprehensive formula for the long term, it should enact legislation to

- direct the Secretary, in conjunction with milk producer and consumer groups and with input from the Congress, to perform the research to select factors and assign weights needed to develop a comprehensive formula that will balance the interests of producers, consumers, and taxpayers and then, if appropriate, implement the formula and
- authorize the Secretary, until such a comprehensive formula can be developed and implemented, to (1) base the support price on 100 percent of the dairy parity price using a base period comparable with other national indexes, and (2) adjust the price-support level when CCC purchases of dairy products exceed trigger levels established by the Secretary.

To provide more uniform participation in funding programs to encourage and promote the use of milk and milk products, the Congress should establish a Federal nationwide milk-producer promotion program and set the contribution rate as a percentage of sales. However, if after considering these recommendations the Congress decides to retain promotion programs under current Federal milk-marketing orders, it should amend the Agricultural Marketing Agreement Act of 1937 to

- eliminate the refund provision in Federal orders,

- make mandatory promotion provisions a part of all Federal orders, and
- set the contribution rate as a percentage of sales. (CED-80-88, July 21, 1980)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**
House: **Agriculture**

To provide an equitable basis for determining the national average price of Federal deficiency payments to rice farmers, the Congress should amend the Agricultural Act of 1949, as amended, to

- provide that the quantities and amounts the Department of Agriculture uses in computing the average price of rice be compiled on a common basis;
- invite comments from the Secretary of Agriculture and consult with industry, farmers, and other appropriate sources to establish the specific method for computing the price; and
- establish the national average price on a 12-month marketing-year basis. (CED-79-85, June 25, 1979)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**
House: **Agriculture**

The Congress should amend the Federal Meat Inspection Act and the Poultry Products Inspection Act to authorize the Secretary of Agriculture to

- make periodic unannounced inspections of meat and poultry processing plants,
- require meat and poultry processing plants to develop and implement quality control systems, and
- withdraw inspections or impose civil penalties of up to \$100,000 for plants failing to comply with inspection requirements. (CED-78-11, Dec. 9, 1977)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**

House: **Agriculture**

The Congress should determine if it is in the Nation's best interest to continue to allow nonfamily farm corporations to be members of farm cooperatives. Such corporations can contribute management expertise and production volume which can help cooperatives better serve family farmer members, but their membership in cooperatives could (1) foster corporate expansion in agriculture, (2) hasten the movement of family farmers out of agriculture, (3) reduce competition in the marketing of agricultural products, and (4) keep family farmers from joining cooperatives. (CED-79-106, July 26, 1979)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**

House: **Agriculture**

Commerce and Housing Credit

The Congress should amend the Securities Act of 1933 to better protect investors, while at the same time enabling legitimate promoters to raise capital through use of the private placement exemption. We offer the following alternatives for consideration.

- The Congress should amend the Securities Act of 1933 to provide guidance and criteria under which the private placement exemption may be used.
- The Congress should amend the act to provide the Commission with authority to establish mandatory rules governing the conditions for use of the private placement exemption.
- The Congress should amend the act to provide the Commission with pertinent information on the use of the exemption by requiring issuers, unless specifically exempted by the

Commission, to (a) notify the Commission when they plan to issue privately placed securities and (b) provide the Commission with immediate access to promotional literature and other information relevant to the sale of the securities. (FGMSD-80-56, May 14, 1980)

Committee jurisdiction:

Senate: **Banking, Housing and Urban Affairs**

Small Business

House: **Energy and Commerce**

Small Business

To improve management of the Federal Communications Commission, the Communications Act of 1934 should be amended to

- make the FCC Chairman the administrative head of the agency;
- reduce the number of FCC Commissioners from seven to five;
- provide for Senate confirmation of the designation by the President of one Commissioner as Chairman;
- lengthen the term of FCC Commissioners and restrict the type of employment and activities in which Commissioners may engage after completing their service;
- increase the number of professional assistants available to each Commissioner from two to four and the number of secretarial assistants from one to two; and
- increase the opportunities for effective representation of the public interest in FCC proceedings by providing for an Office of Public Counsel or for direct public funding for public groups to participate in specified categories of FCC proceedings, particularly rulemaking and tariffmaking proceedings. (CED-79-107, July 30, 1979)

Committee jurisdiction:

Senate: **Commerce, Science and Transportation**

House: **Energy and Commerce**

To improve the broadcast licensing process, the Communications Act of 1934 should be amended to

- authorize the Federal Communications Commission to grant broadcast licenses for an indefinite period providing that, if the public interest requires, a licensee can at any time be placed on probation for a fixed period as determined by FCC;
- authorize any party in interest to file with FCC at any time a petition for revocation of a broadcast license; and

- place the burdens of evidence and proof on the licensee in a revocation proceeding unless FCC assigns those burdens to another party in interest.

Because of the controversy over FCC's role in ensuring equal employment opportunity in broadcasting, the Congress should define FCC's EEO responsibilities.

Recognizing that controversy also exists as to whether the equal opportunity requirements for political candidates contained in section 315 of the act and FCC's fairness doctrine are achieving their basic goals, the Congress should

- clarify the balance to be struck between promoting coverage of political events and providing equal opportunity for political candidates and determine the proper way to achieve this balance and
- amend the Communications Act to provide FCC legislative authority to consider and test alternative methods to determine whether market forces are adequate to ensure full and fair broadcast coverage of controversial issues. (CED-79-62, June 4, 1979)

Committee jurisdiction:

Senate: **Commerce, Science and Transportation**

House: **Energy and Commerce**

**Education, Training,
Employment, and Social
Services**

The Congress should repeal the Davis-Bacon Act and rescind the weekly payroll reporting requirement of the Copeland Anti-Kickback Act.

The Congress should also repeal the provisions in 77 related statutes which involve federally assisted construction projects and which require that wages paid to contractor employees be not lower than those determined by the Secretary of Labor to prevail in the locality, in accordance with the Davis-Bacon Act. (HRD-79-18, Apr. 27, 1979)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Congress should establish uniform eligibility standards and methods for determining benefit amounts so that all unemployment insurance claimants are treated equally. (HRD-78-1, Apr. 5, 1978)

Committee jurisdiction:

Senate: **Finance**

House: **Ways and Means**

Congressional action is needed to ensure that all unemployment compensation recipients have adequate work incentives and benefit more equitably from the program. The following are possible solutions to the inequities and disincentives in the unemployment compensation program. The Congress should consider

- including unemployment compensation in taxable income and
- establishing a uniform methodology for determining compensation. (HRD-79-79, Aug. 28, 1979)

Committee jurisdiction:

Senate: **Finance**

House: **Ways and Means**

The Congress should amend title II of the Redwood National Park Act of 1968, as amended, to

- delete the conclusive presumption provision in section 203 of the law and require the Secretary of Labor to certify that layoffs are related to a decrease in operations caused by park expansion before Redwood Employee Protection Program eligibility can be established,
- require the Department of Labor to identify program recipients whose eligibility has been established for reasons other than park expansion and terminate their eligibility for future benefits, and
- eliminate differences in eligibility requirements between union and nonunion employees.

We also suggested that the Congress consider legislative action to minimize disincentives to employment and help eliminate some of the administrative problems associated with the delivery of benefits to affected workers. Some options would be to

- require that workers exhaust unemployment benefits before receiving cash payments under the Redwood Employee Protection Program, and
- provide that monetary benefits be continued at an amount not more than available under unemployment insurance rather than replacing the full amount of workers' average weekly net wage. (HRD-80-63, July 8, 1980)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

Finance

House: **Interior and Insular Affairs
Ways and Means**

To protect employees' interests and facilitate passing of capital ownership to workers participating in Employee Stock Ownership Plans, the Congress should enact legislation to provide that full and

unrestricted voting rights be passed to plan participants for all employer stock allocated to their accounts and require plan provisions for redeeming, at fair market value, all company stock distributed by the plan. (HRD-80-83, June 30, 1980)

Committee jurisdiction:

Senate: **Finance**

Labor and Human Resources

House: **Education and Labor
Ways and Means**

Joint: **Taxation**

Energy

The Congress should enact new legislation on the issue of energy use and management in the Federal sector which consolidates various existing laws. The legislation should

- require the President to develop and implement, through the Department of Energy, an aggressive and comprehensive Federal Energy Management Program and clearly define the roles, authority, and responsibilities that DOE and other executive branch agencies are to fulfill in the program,
- require under FEMP's purview the development and implementation of specific plans and programs,
- require the President to complete action on the above items within 18 months after legislation is enacted and report to the Congress, and
- provide to DOE central funding and control over energy conservation funds, and earmark and restrict such funds to energy conservation use. (EMD-80-11, Dec. 12, 1979)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Government Operations
Public Works and Transportation**

The Congress should relieve the Western Area Power Administration

of its charter responsibility for encouraging the widest possible use of electricity and instead charge it to examine the most appropriate rate structures to encourage conservation.

The Congress should provide WAPA with (1) bonding authority, and make it the lead agency in its marketing area to help finance conservation, and (2) authority to exercise flexibility in power charges. Also, WAPA should report to the Congress and the executive branch annually as to its implementation of these recommendations. (EMD-79-73, Oct. 16, 1979)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Energy and Commerce**
Interior and Insular Affairs

The Congress should enact legislation giving the Department of Energy the necessary authority to minimize pipeline disruptions. This authority could include

- onsite visits to pipeline facilities to identify and analyze critical pipelines and
- periodic inspections to determine compliance and reassess physical security. (EMD-79-63, Aug. 27, 1979)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Interior and Insular Affairs**

To increase the incentives for administrative law judges to expedite the hearing process, we recommended that the Congress

- require regulatory agencies, such as the Commission, to develop administrative law judge performance standards and
- assign the responsibility for periodic evaluation to an organization other than the employing agency, such as the Office of Personnel Management or the Administrative Conference of the United States. (EMD-80-54, July 15, 1980)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

House: **Energy and Commerce**

Because of the time and money already lost, the Congress should designate one lead Federal agency to approve and monitor an overall decommissioning strategy for nuclear facilities. The Nuclear Regulatory Commission is uniquely suited for this role because of its charter to independently regulate commercial nuclear activities to assure public health and safety. (EMD-77-46, June 16, 1977)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

Environment and Public Works

House: **Interior and Insular Affairs**
Science and Technology

The Nuclear Regulatory Commission's authority to regulate waste management is incomplete and deficient because it does not have authority to regulate several classes of wastes controlled by the Department of Energy. To better ensure public health and safety, the Congress should correct the deficiency by amending the Energy Reorganization Act of 1974 to provide for independent assessments of DOE's facilities—including research and development facilities—intended for (1) the temporary storage and/or long-term storage or disposal of commercial and DOE-produced transuranic contaminated waste, (2) the temporary storage of DOE high-level waste, and (3) the temporary storage and/or long-term storage or disposal of commercial spent fuel. (EMD-77-41, Sept. 9, 1977)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

Environment and Public Works

House: **Interior and Insular Affairs**
Science and Technology

The Congress should enact legislation to adopt fair-value pricing of Federal uranium enrichment services. The pricing of Federal uranium enrichment services is presently established to recover only the cost of the services. The Department of Energy has sought to change the basis for charging its customers. Such a change would require amending the Atomic Energy Act of 1954 to depart from the cost-recovery basis and instead use a basis which would permit recovery of additional charges that a private enterprise would otherwise levy, such as return on investment. By adopting this method, known as fair-value pricing, uranium enrichment revenues through 1983 would increase by about \$1.5 billion, including the recovery of nearly \$700 million in foreign revenues. (EMD-78-66, Apr. 19, 1978)

Committee jurisdiction:

Senate: **Energy and Natural Resources**

Environment and Public Works

House: **Energy and Commerce**
Interior and Insular Affairs

General Government

The Congress should enact legislation authorizing multiyear procurement for Federal agencies and provide for the Office of Federal Procurement Policy to

- develop appropriate criteria for the use of the procurement method,
- require responsible agency officials to determine when the criteria are met, and
- provide for the payment of cancellation costs. (PSAD-78-54, Jan. 10, 1978, and PSAD-78-115, June 14, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Government Operations**

The Congress should amend Public Law 95-507 to exempt successful offerors on individual procurements for commercial items from submitting small business and disadvantage business subcontractor participation information. Successful offerors are either withdrawing or intending to withdraw from competition because of stated impracticalities in furnishing such information, and the Government is being deprived of quality products at competitive prices. (PSAD-79-66, May 11, 1979)

Committee jurisdiction:

Senate: **Governmental Affairs**
Small Business

House: **Government Operations**
Small Business

The Congress should resolve the

- open legislative recommendations of the Procurement Commission discussed in our July 1978 report (PSAD-78-100, July 31, 1978) and
- legislative matters in our 1979 report relating to architect-engineering services and patent policy. (PSAD-79-80, May 31, 1979)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Government Operations**

The Congress should improve the pay-setting process for Federal executives by

- allowing the annual adjustments for executives under Public Law 94-82 to take effect,
- discontinuing the practice of linking congressional and Executive Level II salaries, and
- allowing SES performance and rank awards to take effect without further restrictions on payments. (FPCD-80-72, July 31, 1980)

Committee jurisdiction:

Senate: **Appropriations**
Governmental Affairs

House: **Appropriations**
Post Office and Civil Service

The Congress should allow the Senior Executive Service bonus and rank provisions to take effect, with one exception. The exception is that, for equity purposes among agencies, the Congress should change the basis for the percent limit on number of bonuses paid from percent of positions to percent of eligible career executives. This would stimulate SES members to achieve greater excellence in the Federal service and to fulfill the promise of one of the most innovative and appealing features of Civil Service reform. (FPCD-80-54, July 11, 1980, and FPCD-80-74, Aug. 15, 1980)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Post Office and Civil Service**

The Congress should reconsider title II of the Flexible and Compressed Work Schedules Act of 1978 (Public Law 95-390) with a view toward eliminating the extra fringe benefit by limiting the pay for holidays to 8 hours. (FPCD-80-21, Dec. 4, 1979)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Post Office and Civil Service**

The Congress should enact legislation to establish objectives, standards, criteria, and processes for achieving total compensation comparability between Federal and private sector employees, including both pay and benefits. (FPCD-78-60, July 21, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Post Office and Civil Service**

The Congress should amend the law to further limit the President's use of alternative plans for Federal white-collar comparability adjustments to ensure that they will be used in situa-

tions which are more indicative of national emergencies or economic conditions affecting the general welfare.

This recommendation can be accomplished in a number of ways. We are providing the following options to the Congress in order of preference:

1. Require a majority vote from both Houses of Congress in order for the President to implement an alternative plan.
2. Require the President to demonstrate how the plan contributes to remedying the national emergency or severe economic conditions and to ensure that Federal employees are treated consistently with private sector employees.
3. Specify in the law what constitutes a "national emergency or economic conditions affecting the general welfare" in justifying alternative plans.

We prefer the first option because it offers the best forum for debate and because it would require the Congress to consider the appropriateness of each alternative plan. (FPCD-80-17, Nov. 13, 1979)

Committee jurisdiction:

Senate: **Governmental Affairs**

House: **Post Office and Civil Service**

For Federal blue-collar employee pay-setting procedures to achieve comparability in both pay and benefits with the private sector, legislation is needed to revise

- the five-step system for each non-supervisory grade with the average local prevailing rate equated to the second wage step even though 80 percent of Federal blue-collar employees are above this wage level;
- wage rates which are based on the private sector rates paid in another wage area; and

- night-shift differentials that are not determined in accordance with prevailing industry practices but are based on a percentage of the scheduled wage rate. (FPCD-78-60, July 21, 1978, FPCD-80-12, Oct. 29, 1979)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should establish an overall Federal retirement policy and a mechanism for coordinating the management of Federal retirement systems. We suggest

- establishing a Federal retirement policy which outlines the principles, objectives, and standards to be followed in providing retirement benefits to military and civilian personnel. The policy should cover such matters as benefit levels, social security coverage, costing and funding, vesting, and administration. While recognizing that special provisions may be justified for particular groups, the guiding principle should be that all Federal personnel are to receive consistent benefits; and
- adopting actuarial valuation methods and funding provisions that reflect the full cost of accruing retirement benefits and charges to agency operations all costs not covered by employee contributions. (FPCD-78-49, Dec. 29, 1978)

Committee jurisdiction:

Senate: **Armed Services**
Foreign Relations
Governmental Affairs
Judiciary
House: **Armed Services**
Foreign Affairs
Judiciary
Post Office and Civil Service

The civil service disability retirement provisions of title 5, section 83, of the United States Code should be amended to encourage retention of potentially productive disabled

employees by requiring Federal agencies to reassign employees to other jobs they would be able to do. Also, the definition of economic recovery from disability should be revised to preclude annuitants earning more than their former Government pay and still retaining their annuities. In addition, the Congress should resolve by legislation whether Federal income tax returns should be used to independently verify reported income of disability retirees. (FPCD-78-48, July 10, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should reevaluate the need for special retirement benefits for Federal law enforcement and firefighter personnel. If the special retirement policy is continued, however, the Congress should (1) amend the law to require additional retirement contributions by employing agencies, and (2) reevaluate the eligibility criteria, the mandatory retirement provision, and the benefit structure. (FPCD-78-48, July 10, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **District of Columbia**
Post Office and Civil Service

Title 5, section 599(a) (1), of the United States Code should be repealed because the nontaxable cost-of-living allowance the law authorizes for Federal employees in Alaska, Hawaii, Guam, Puerto Rico, and the Virgin Islands is no longer an appropriate means of compensation in nonforeign areas. (FPCD-75-161, Feb. 12, 1976)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The law which provides for government-paid round trip travel for Federal employees and their families from nonforeign duty posts outside the continental United States to their place of residence at the time of appointment (5 U.S.C. 5728 (a)) should be amended to

- authorize Federal administrators to offer the travel benefits only when deemed necessary for retention of qualified personnel and
- limit the number of years that employees can receive the benefits. (FPCD-76-65, Mar. 2, 1977)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **Post Office and Civil Service**

The Congress should enact legislation which would provide for separate pay and benefit systems for Federal and District of Columbia employees. (FPCD-77-71, Jan. 12, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs**
House: **District of Columbia**
Post Office and Civil Service

The Administrative Procedure Act should be amended to assign specific responsibility for periodic evaluation of the performance of administrative law judges, establish an initial probationary period after their appointment, and clarify the role of the Civil Service Commission (now the Office of Personnel Management) in performing its normal personnel management functions as regarding them. (FPCD-78-25, May 15, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs**
Judiciary
House: **Judiciary**
Post Office and Civil Service

The Congress should include Tennessee Valley Authority employees

in the coverage under labor-management relations legislation of either (1) those statutes applicable to the private sector, or (2) those applying to other Federal employees. (FPCD-78-12, Mar. 15, 1978)

Committee jurisdiction:

Senate: **Governmental Affairs
Labor and Human
Resources**
House: **Education and Labor
Post Office and Civil
Service**

To make the law regarding tax return filing more equitable and to encourage voluntary compliance, the Congress should consider various alternative ways to amend section 6651(a) of the Internal Revenue Code to provide for a late filing charge on nonfilers due refunds, as it imposes penalties on nonfilers who owe taxes.

To assist the Congress in its consideration, it should request the Commissioner of Internal Revenue to provide it with a series of alternative ways for imposing charges on nonfilers due refunds. (GGD-79-69, July 11, 1979)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**
Joint: **Taxation**

The Congress should address the problem of determining whether an individual is an employee or self-employed independent contractor by amending section 3121 of the Internal Revenue Code to exclude separate business entities from the common law definition of employee in those instances where they

- have a separate set of books and records which reflect items of income and expenses of the trade or business,
- have the risk of suffering a loss and opportunity of making a profit,
- have a principal place of business other than at the place of

business furnished by the persons for whom he or she performs or furnishes services, and

- hold themselves out in their own name as self-employed and/or make their services generally available to the public.

The Congress should also amend section 3121 to require separate business entities to meet three of the four criteria before using common law criteria to determine employment status. If the independent contractor cannot meet three of the criteria, he should be considered an employee. (GGD-77-88, Nov. 21, 1977)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**
Joint: **Taxation**

The Congress should reassess the need to retain the personal casualty and theft loss provision (section 165(c)(3)) of the Internal Revenue Code in its present form.

The Congress should consider several alternatives:

- Repeal the personal casualty and theft loss deduction on the ground that it is inherently inadministrable.
- Repeal the personal casualty and theft loss deduction and allow a deduction for all or a percentage of the cost of premiums for casualty insurance covering real property and personal effects.
- Amend the statutory personal casualty and theft loss deduction provision to limit the allowable loss to an amount in excess of the stated percentage of adjusted gross income, restrict the category of loss events and loss property, repeal the netting rules of section 1231, and treat an excess casualty or theft loss as a net long-term capital loss carryforward.
- Amend the Treasury Regulations to limit the recognized loss to the amount of realized loss attributable

solely to the casualty or theft. (GGD-80-10, Dec. 5, 1979)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**
Joint: **Taxation**

The Congress should amend section 117 of the Internal Revenue Code and add a new educational expense deduction section because that section is now difficult to understand and is sometimes confusing. (GGD-78-72, Oct. 31, 1978)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**
Joint: **Taxation**

The Social Security Act, section 205(c), should be amended so that persons who have not paid the required tax on income from self-employment are prohibited from receiving credits toward social security benefits. (GGD-77-78, Aug. 8, 1977)

Committee jurisdiction:

Senate: **Finance**
House: **Ways and Means**
Joint: **Taxation**

So that credit assistance through the Federal Financing Bank will be better reflected in the budget, the Congress should require that

- the Bank's receipts and disbursements be included in the Federal budget totals,
- the receipts and disbursements of off-budget agencies that borrow from the Bank be included in the budget, and
- certificates of beneficial ownership be treated as agency obligations and therefore as borrowing in the budget. (PAD-77-70, Aug. 3, 1977)

Committee jurisdiction:

Senate: **Banking, Housing and
Urban Affairs
Finance**

House: **Banking, Finance and Urban Affairs Ways and Means**

To improve congressional budgetary control over revolving fund loan programs, the Congress should place specific limits on the gross obligations, or gross loan obligations, allowed and require that such limits be treated as the relevant budget authority amounts. (PAD-80-29, July 2, 1980)

Committee jurisdiction:
Senate: **Appropriations Budget**
House: **Appropriations Budget**

The Congress should retire Amtrak's debt to the Federal Government with a one-time appropriation. The guarantee authority backing the debt should also be cancelled. As a condition of retirement, the existing security in Amtrak's assets should be continued. (PAD-80-45, Mar. 28, 1980)

Committee jurisdiction:
Senate: **Appropriations Commerce, Science and Transportation**
House: **Appropriations Energy and Commerce**

To improve the efficiency and equity of Federal user charge policy and practices, the Congress could (1) require agencies to determine correspondence between current user charges, whether mandated by statute or set by the agencies, and the principles presented in our report, (2) require agencies to present this information to it through the Office of Management and Budget and then decide what changes, if any, were necessary; and (3) amend existing legislation or instruct agencies to implement these changes, monitored and assisted by OMB. (PAD-80-25, Mar. 28, 1980)

Committee jurisdiction:
Senate: **Appropriations Governmental Affairs**
House: **Appropriations Government Operations**

The Congress should enact legislation proposed by the Office of Federal Statistical Policy and Standards, Department of Commerce, (now in the Office of Management and Budget) to amend section 6103 of the Internal Revenue Code of 1954, as amended, and title 13 of the United States Code to allow the Bureau of the Census to provide certain information on business establishments to Federal and State cooperative agencies for statistical purposes. Amendments to these laws would help improve the quality and comparability of economic statistics and reduce business response burden from numerous Federal statistical surveys. (GGD-79-17, May 25, 1979)

Committee jurisdiction:
Senate: **Finance**
House: **Post Office and Civil Service Ways and Means**

The Congress should enact a moratorium on future foreign acquisitions of U.S. banks with total assets of \$100 million or more. The moratorium should continue until the basic policy issues, which have given some foreign purchasers of banks an advantage over potential U.S. purchasers of banks, are fully addressed. The moratorium should exclude foreign acquisitions necessary to prevent bankruptcy or insolvency of domestic banks. The moratorium should not continue indefinitely; rather, the Congress should set an expiration date for the moratorium and establish a specific timetable for the actions it will take to address the policy issues. (GGD-80-66, Aug. 26, 1980)

Committee jurisdiction:
Senate: **Banking, Housing and Urban Affairs**
House: **Banking, Finance and Urban Affairs**

The Congress should amend the Architectural Barriers Act of 1968 so that it clearly defines the Architectural and Transportation Barriers Compliance Board's role and so that it is consistent with the Rehabilitation Act of 1973.

Specifically, the Congress should

- establish the Board as the principal authority to provide leadership and ensure compliance;
- require HUD, DOD, GSA, and the Postal Service to consult with the Board and to obtain its concurrence that standards conform to the guidelines and requirements. (Consultation could be provided by the Department of Education, but only in an advisory role that would not impede the Board's statutory requirement); and
- require the Board, rather than GSA, to report all Federal activities pertaining to standards issued, revised, amended, or repealed under the Barriers Act (FPCD-80-15, June 6, 1980)

Committee jurisdiction:
Senate: **Environment and Public Works Labor and Human Resources**
House: **Education and Labor Public Works and Transportation**

Health

Because so many States have difficulty complying with the Federal law regarding the claiming of Federal Medicaid sharing for the costs incurred in serving persons eligible for both Medicaid and Medicare and, as a result, the States have improperly claimed such Federal sharing, the Congress should change the

law to simplify program administration. The Congress should consider the options presented in our report when amending the law. (HRD-79-96, Oct. 2, 1979)

Committee jurisdiction:

Senate: **Finance**
House: **Energy and Commerce**
Ways and Means

The Congress should enact legislation disallowing the Railroad Retirement Board to select a nationwide carrier to process part B Medicare claims and should transfer responsibility for claims processing and payment to the area carriers handling those claims for other Medicare beneficiaries.

The Congress should also amend title XIX of the Social Security Act to require Medicare contractors to process Medicaid liability for cross-over claims using integrated data processing systems, unless a State can present the Secretary of Health and Human Services with evidence that another system is equally efficient and effective. (HRD-79-76, June 29, 1979)

Committee jurisdiction:

Senate: **Finance**
House: **Energy and Commerce**

Under the Social Security Act, Medicare-allowed reasonable physician charges must not be higher than those allowed under Medicare carriers' private business for comparable services under comparable circumstances. The Congress should consider either (1) deleting the comparability language in the law or (2) defining comparability so that it applies to all private health insurance plans which reimburse on a current reasonable-charge basis. (HRD-79-111, Sept. 6, 1979)

Committee jurisdiction:

Senate: **Finance**
House: **Energy and Commerce**
Ways and Means

To achieve more uniform regulation of substances added directly to food and to give the public and industry more information about the regulation of direct additives, the Congress should amend the Federal Food, Drug, and Cosmetic Act to eliminate exemptions currently allowed for generally-regarded-as safe (GRAS) and prior-sanction substances. Changes to the law should encourage the use of information already available and recognize that different types of scientific evidence may be appropriate to support the safety of food additives. The amendment should also provide a date on which the safety of all GRAS and prior-sanction substances must be subject to Federal review and approval. (HRD-80-90, Aug. 14, 1980)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**
Labor and Human Resources
House: **Agriculture**
Energy and Commerce

Because the Public Health Service Act and the Federal Food, Drug, and Cosmetic Act do not mention any standard of effectiveness for biological products, including allergenics, the Congress should amend the Public Health Service Act and the Federal Food, Drug, and Cosmetic Act to specifically require that biological products meet effectiveness standards promulgated in regulations to be prepared by the Secretary of Health and Human Services. (HRD-80-55, June 6, 1980)

Committee jurisdiction:

Senate: **Labor and Human Resources**
House: **Energy and Commerce**

The Congress should clarify the Indian Health Service's authorities and responsibilities for maintaining

sanitation facilities transferred to Indian tribes and Alaska Native communities. In doing so, the Congress must be aware that if it is determined that the Indian Health Service should maintain such facilities, significant funding will be required. (HRD-80-14, July 28, 1980)

Committee jurisdiction:

Senate: **Select Committee on Indian Affairs**
House: **Interior and Insular Affairs**

Income Security

Because of the income security system's far-reaching social impact, deeply rooted difficulties, and projected future cost growth, the Congress should enact legislation to establish a national body—such as a National Income Security Commission—to provide central system leadership and bring about changes in its policymaking, management, and evaluation. In developing such legislation, the Congress should determine, with the assistance of the executive branch and others, the body's (1) most appropriate organizational form, structure, and location; (2) authorities and jurisdiction; (3) membership, staff, and tenure; and (4) specific goals and duties. The body should be an independent entity and serve the Congress and the executive branch in an overall advisory capacity. It should have a long-term, continuing charter, subject to periodic evaluation by the Congress.

Also, while the legislation is being developed, the Congress should establish select Senate and House committees or a joint committee to begin working toward improved management of the system. (HRD-80-33, Feb. 29, 1980)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**
Appropriations
Banking, Housing and Urban Affairs
Budget
Finance
Governmental Affairs
Labor and Human Resources

House: **Agriculture**
Appropriations
Banking, Finance and Urban Affairs
Budget
Education and Labor
Government Operations
Ways and Means

The Congress should revise the authorizing legislation for the special supplement food program for women, infants, and children to clearly require that participants receive needed health services where such services are available, accessible, and acceptable, with possible exceptions based on participants' religious beliefs. (CED-79-55, Feb. 27, 1979)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**
House: **Education and Labor**

The Congress should review the Department of Labor's determinations of what constitutes a compensable injury and provide any needed guidance on the Government's liability under the Federal Employee's Compensation Act. The Congress should consider whether (1) actual administrative practices conform to current legislative intent, (2) the Government's program is meeting its stated objectives, and (3) the circumstances that existed at the beginning of the century are relevant and appropriate today as guides for administering the act

The Congress should also review Labor's guidelines for causal relation, in particular for disease. To better understand the guidelines' meaning and effect, the Congress should enact legislation directing the Secretary of Labor to report the results of the guideline's application and to document the report by specific references to cases. (HRD-79-78, Aug. 22, 1979)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Congress should amend the Federal Coal Mine Health and Safety Act of 1969 so that comparable treatment will be provided to widows receiving benefits under the Department of Labor or Social Security Administration portion of the program and State workmen's compensation benefits due to them as a result of their husbands' black lung disease. (HRD-78-157, Sept. 6, 1978)

Committee jurisdiction:

Senate: **Labor and Human Resources**

House: **Education and Labor**

The Congress should take the following steps to improve cost efficiency of housing assistance programs and ensure greater equity of service to families and the working poor:

- Require the Department of Housing and Urban Development to use taxable bonds rather than tax-exempts for State agency section 8 financing.

- Require HUD to report periodically to the housing oversight committees during the next 2 years on how well the needs of families and nonpoverty, lower-income households are being met by the various housing programs. Such reports should compare the housing assistance provided to all income groupings in

accordance with need on a national basis.

- Enact legislation requiring that some percentage of housing assistance funds go to nonelderly households and particularly larger eligible households above the poverty level. This would be based on HUD's national needs assessment.

- Provide necessary funding shifts to allow HUD to emphasize public housing, the least costly alternative over a 20-year subsidy life. (PAD-80-13, Sept. 30, 1980)

Committee jurisdiction:

Senate: **Appropriations**
Banking, Housing and Urban Affairs

House: **Appropriations**
Banking, Finance and Urban Affairs

International Affairs

The Congress should amend the Food for Peace Act of 1966 to add conditions on the granting of short-term credits similar to those provided by the Agricultural Trade Act of 1978 for intermediate credit financing of agricultural exports. (ID-80-01, Oct. 26, 1979)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and Forestry**

House: **Agriculture**

National Defense

The Congress should amend the Arms Export Control Act to require that the Department of Defense (1) inform the Congress of the values and explanations of foreign military sales costs waived (i.e., not charged to the purchasing country) and (2) charge royalty fees on foreign military sales, except under certain circumstances as determined by the Congress. (FGMSD-78-48A, Sept. 26, 1978)

Committee jurisdiction:

Senate: **Foreign Relations**

House: **Foreign Affairs**

The Congress should enact legislation requiring that the Treasury be the depository for military nonappropriated funds and that such funds be invested in Treasury securities. The legislation should specify the interest policy pertaining to such investments (FPCD-78-15, Jan. 19, 1978)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

The Congress should consider the direct funding of morale, welfare, and recreational (MWR) activities to reduce the cost to the taxpayers and to increase oversight in this area. As a basis for determining which funding method to adopt, the Congress should request the Department of Defense to submit data on the appropriated funds required for direct and indirect funding of MWR activities. If the present method of indirectly funding MWR activities is retained, the Congress should review the share of exchange profits being distributed and the use of these funds for investments and operation of MWR activities. (FPCD-80-50, July 18, 1980)

Committee jurisdiction:
Senate: **Appropriations**
Armed Services
House: **Appropriations**
Armed Services

The Congress should establish a permanent independent military compensation board and direct the board to

- evaluate the alternatives, and recommend in legislation to the Congress which military pay principles should be established,
- see that pay principles are appropriately implemented, and
- continuously monitor and make recommendations for changing the military compensation system consistent with established principles.

We further recommend that the Congress eliminate the requirement for the quadrennial review of military compensation once the board is established. (FPCD-79-11, May 9, 1979)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

The Congress should require the executive branch to submit legislative proposals to convert the military base pay and allowances system to a salary system. (FPCD-77-20, Aug. 1, 1977)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

The Congress should

- revise the uniformed services severance pay programs so that the various separation pays will be calculated by the same formula and applied uniformly to all services,
- provide a severance pay program for enlisted personnel,
- base the military severance pay formula on the average regular military compensation of the grade of the separated member and bring uniformed services eligibility criteria in line with the Federal civilian severance pay program,
- eliminate the uniformed services' practice of providing severance pay to members separated for unsatisfactory performance, and
- provide uniform severance pay limitations for all Federal personnel reemployed by the Government. (FPCD-78-68, Dec. 7, 1978)

Committee jurisdiction:
Senate: **Governmental Affairs**
House: **Armed Services**
Post Office and
Civil Service

The Congress should delete from Public Law 92-392, which established wage areas for nonappropriated

fund activities pay surveys, the "immediate locality" provision so that wage data collected will be more representative of that area's prevailing market rate. The requirement that full-scale wage surveys be conducted every 2 years should also be modified to permit less frequent surveys with interim adjustments based on valid statistical indicators. (FPCD-77-51, Dec. 14, 1977)

Committee jurisdiction:
Senate: **Armed Services**
Governmental Affairs
House: **Armed Services**
Post Office and
Civil Service

The Congress should improve the administration of the Serviceman's Group Life Insurance program and make the program more equitable for all participating members by

- amending the law to allow the services to terminate coverage for members who fail to pay their premium payments within an appropriate grace period and
- deleting the provisions of the law requiring services to forward funds from their appropriations to cover all ready reservists participating in the program. (FPCD-80-45, May 1, 1980)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

The Congress should revise the military retirement system to base the length-of-service criterion on the type of duty performed and to provide vesting rights for those persons not completing full careers. (FPCD-77-81, Mar. 13, 1978)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

To help ensure the greatest possible degree of independence, efficiency, and uniformity in the administration of the military justice system, the Congress should review the Uniform

Code of Military Justice to remove any possibility that convening authorities will have the power to (1) detail the military judge, defense and trial counsel, and jurors; (2) act as the rating or reviewing official on the efficiency ratings of any person detailed to participate in a court-martial convened by him; or (3) control funds for witnesses required to attend the trial. However, convening authorities should retain responsibility for referring cases to trial and exercising clemency power.

In future defense appropriation acts, the Congress should provide separately for the operation of the military justice system by earmarking specific amounts to be used for construction, furnishing and maintenance of courtrooms, law libraries, and rehabilitation facilities; and official travel incident to judicial proceedings. (FPCD-78-16, Oct. 31, 1978)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

The Congress should revise article 56 of the Uniform Code of Military Justice to authorize the President to provide guidance for determining disposition levels and punishments for AWOL offenses. (FPCD-78-52, Mar. 30, 1979)

Committee jurisdiction:
Senate: **Armed Services**
House: **Armed Services**

The Congress should enact legislation to extend criminal jurisdiction over U.S. citizen civilian personnel and dependents accompanying the Armed Forces overseas. Extraterritorial jurisdiction should cover petty and less serious offenses as well as serious offenses. (FPCD-79-45, Sept. 11, 1979)

Committee jurisdiction:
Senate: **Armed Services**
Judiciary
House: **Armed Services**
Judiciary

Natural Resources and Environment

The Congress should amend the Federal Land Policy and Management Act to require a renewable resource program to provide for long-range, quantified resource production goals for the Bureau of Land Management, Department of the Interior. The Congress should also (1) revise the 1872 Mining Law to authorize the Secretaries of the Interior and Agriculture to permit or prevent development of mineral deposits on public lands; (2) modify the Federal Land Policy and Management Act to authorize Bureau employees to ticket persons violating Federal resources protection laws; (3) enact legislation authorizing the Forest Service to sell or give away small, scattered land holdings; (4) review Bureau and Service staffing and funding levels; and (5) provide for a more realistic balance between the agencies' responsibilities and capabilities by either reducing responsibilities or appropriating more funds. (CED-80-82, July 16, 1980)

Committee jurisdiction:
Senate: **Appropriations**
Energy and Natural Resources
House: **Appropriations**
Interior and Insular Affairs

The Congress should amend the Declaration of Taking Act (40 U.S.C. 258a) by allowing landowners a more equitable rate consistent with prevailing conditions. (CED-80-54, May 14, 1980)

Committee jurisdiction:
Senate: **Appropriations**
Energy and Natural Resources
House: **Appropriations**
Interior and Insular Affairs

To reduce potential problems from large possessory interests allowed

park concessioners managing facilities in national parks, the Congress should finance construction of needed facilities to accommodate park visitors whenever possible. However, because the Congress may not always be able to provide the needed funds to lessen the effect that possessory interest can have on National Park Service management, the Congress should amend the Concessions Policy Act of 1965 to allow possessory interest only in those instances where no other alternative is available.

The Congress should also amend the act to eliminate the right of preference for contract renewal and preferential rights for new and additional services. Although the intent of the act is to encourage continuity of concessions operations, established concessioners already have a competitive advantage in seeking to continue in the park and do not need additional legal advantages. (CED-80-102, July 31, 1980)

Committee jurisdiction:
Senate: **Appropriations**
Energy and Natural Resources
House: **Appropriations**
Interior and Insular Affairs

Because water resources and ground water depletion mitigation projects are individually authorized, the Congress should direct the Departments of the Interior, Agriculture, and the Army to require, before starting construction on any such projects, that the affected State or community implement or have specific plans to implement

- a program of other means for controlling ground water pumping and
- an active water conservation program. (CED-80-96, Sept. 12, 1980)

Committee jurisdiction:

Senate: **Appropriations**

Environment and

Public Works

House: **Appropriations**

Interior and Insular Affairs

To cope effectively with future droughts, the Congress should direct the Secretaries of Agriculture, Commerce, and Interior and the Administrator of the Small Business Administration to assess the problems encountered in providing emergency relief during the 1976-1977 drought. Based on this assessment, a national plan should be developed for providing future assistance in a more timely, consistent, and equitable manner. (CED-79-26, Jan. 31, 1979)

Committee jurisdiction:

Senate: **Agriculture, Nutrition, and**

Forestry

Commerce, Science and

Transportation

Energy and Natural

Resources

Small Business

House: **Agriculture**

Energy and Commerce

Interior and Insular Affairs

Small Business

To prevent unnecessary expenditures associated with constructing secondary treatment facilities, the Congress should amend the Federal Water Pollution Control Act to permit the Administrator of the Environmental Protection Agency to grant waivers, deferrals, or modifications when dischargers to fresh water can demonstrate that the environmental impact of secondary treatment will be minimal or insignificant. (CED-78-76, May 12, 1978)

Committee jurisdiction:

Senate: **Environment and**

Public Works

House: **Public Works and**

Transportation

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FINANCIAL SAVINGS AND OTHER BENEFITS

GAO cannot compel agencies to accept its recommendations. Action on our recommendations therefore rests on the persuasiveness of our arguments. Agency management and the Congress must be convinced that our analyses are sound and that it is in their interests to take the actions we recommend. Agencies' awareness of the Congress' attention to our reports no doubt stimulates their interest in and attention to recommendations made to them.

The full effect of GAO's activities on financial savings and improvements in the operations and effectiveness of Government programs and activities cannot be measured. The increase in governmental effectiveness from actions taken on some of our recommendations simply cannot be stated in dollars and cents.

When actions taken by the Congress or an agency lead to measurable savings, we record them. The following table summarizes the \$8.4 billion in collections and other measurable savings attributable to our work which we identified during the year. Of the \$8.4 billion listed, about \$3.2 billion represent one-time savings, while the benefits of the other \$5.2 billion will extend into future years as well. These amounts were \$3.7 billion, \$2.8 billion, and \$900 million respectively for fiscal year 1981.

We believe it is only fair to recognize that often we are not alone in advocating a particular action leading to financial savings. Of the \$8.4 billion in savings which we identified with our work, about \$3.7 billion involved actions advocated by others as well as GAO. In the listing of Other Measurable Financial Savings, the savings comprising this total are indicated by asterisks.

This chapter also describes savings not fully or readily measurable and other benefits from GAO activities.

Collections and Other Measurable Savings Attributable to the Work of the General Accounting Office Fiscal Year 1981 (000 omitted)

DEPARTMENTS	Collections	Congressional action involved	Agency action involved	Total
Agriculture	\$ 151	\$ 396,000	\$ 47,900	\$ 444,051
Air Force	72	15,900	15,048	31,020
Army		51,700	133,016	184,716
Commerce	14		33,268	33,282
Defense		1,369,000	6,982	1,375,982
District of Columbia Government		56,700		56,700
Education		29,800	18	29,818
Energy			17,500	17,500
Federal Judicial Center		376		376
General Services Administration		129,000	4,300	133,300
Health and Human Services	5,808	1,536,400	68,276	1,610,484
Housing and Urban Development	728	1,308,250	380	1,309,358
Interior		1,000,000	22,712	1,022,712
Justice		22,000	15,000	37,000
Labor	1,041	717,800	2,884	721,725
Navy		162,900	70,329	233,229
State			5,832	5,832
Transportation		5,720	631	6,351
Treasury			1,328	1,328
Veterans Administration		300,880	10,310	311,190
Government-wide	1,283	1,365,500	433,106	1,799,889
		9,097	7,567,926	888,820
General Claims Work	3,600			3,600
Total	\$12,697	\$7,567,926	\$888,820	\$8,469,443

Collections

Collections attributable to our activities totaled \$12.7 million. Of this, \$3.6 million represented our recovery of debts that Government agencies had been unable to collect. Progress in developing the capability of other agencies to refer uncollectible debts directly to the Department of Justice has greatly reduced GAO's direct collection activity.

Other Measurable Financial Savings

Other measurable savings consist largely of actual or potential savings from actions taken or planned by the Congress and Federal agencies. In most instances, the potential benefits are estimated. An asterisk indicates that GAO was not alone in advocating the action taken or planned.

Financial Savings and Other Benefits

<i>Actions taken or planned</i>	<i>Estimated savings</i>	<i>Actions taken or planned</i>	<i>Estimated savings</i>
Automatic Data Processing:		Communications:	
Reduction in proposed computer acquisition for Austin Data Processing Center—Veterans Administration (nonrecurring)	\$ 10,060,500	Survey by Defense Telephone Service in St. Louis to identify station equipment savings—Army (estimated annual savings)	100,000*
Reduction in planned Census Bureau computer acquisition—Commerce (nonrecurring)	27,116,000	Reduction of Tactical Satellite Terminal Systems—Defense (nonrecurring)	377,000,000
Consolidation of telephone inventory and accounting systems—GSA (estimated annual savings)	500,000	Community Development and Housing:	
Reduction in computer acquisition—Department of Transportation (nonrecurring)	5,400,000	Decision not to implement emergency program to stimulate housing construction—Housing and Urban Development (nonrecurring)	500,000,000*
Deferment of large computer acquisition—Immigration and Naturalization Service (nonrecurring)	22,000,000	Reduction in fiscal year 1981 supplemental funding for public housing authorities—Housing and Urban Development (nonrecurring)	39,000,000
Decrease in Federal Judicial Center Courtran budget for 1981—Judicial Branch (nonrecurring)	376,000	Reduction in fiscal year 1981 funding for Community Development Block Grant Program—Housing and Urban Development (nonrecurring)	180,000,000
Cancellation of planned procurement of ADP resources—GSA (nonrecurring)	100,000,000	Increased rental contribution required from families participating in Federal housing assistance programs—Housing and Urban Development (estimated annual savings)	566,000,000*
Option for extension of sole-source teleprocessing contracts not exercised—GSA (nonrecurring)	29,000,000	Legislation enacted to maximize the occupancy of section 8 rental housing by eligible households—Housing and Urban Development (estimated annual savings)	23,250,000
Reduction in appropriation request for Black Lung Program automated payment system that had not been approved—Labor (nonrecurring)	300,000	Construction:	
Closing of Labor's Washington Computer Center—Labor (nonrecurring)	5,500,000	Elimination of plan to construct new hospital in Camden, New Jersey—Veterans Administration (\$32 million estimated annual savings and \$702 million nonrecurring)	102,200,000
Restructure of the BETA project to eliminate duplicate efforts by military services in developing automated systems for information management of intelligence data—Defense (nonrecurring)	190,400,000		
Termination of plans to award sole-source contract for teleprocessing service—Bureau of Public Debt (nonrecurring)	1,328,100		
Reduction in planned equipment purchase—Tennessee Valley Authority (nonrecurring)	21,000,000		

<i>Actions taken or planned</i>	<i>Estimated savings</i>	<i>Actions taken or planned</i>	<i>Estimated savings</i>
Cancellation of unneeded construction, alteration, and repair projects at Naval shore facilities—Navy (nonrecurring)	763,000	plies—Veterans Administration (estimated annual savings)	4,680,000
Application of new hospital sizing model to San Diego Naval Regional Medical Care Center—Navy (\$12.1 million estimated annual savings and \$15.8 million nonrecurring)	27,900,000	Termination of veteran's education benefits for the pursuit of flight training—Veterans Administration (estimated annual savings)	17,000,000*
Rejection of plan to construct a University of the District of Columbia campus at Mount Vernon Square—District of Columbia Government (nonrecurring)	56,700,000*	Employment and Training:	
Contracting Policies and Procedures:		Correction of basis for paying CETA participants in Philadelphia for classroom training—Labor (estimated annual savings)	1,391,000
Elimination of mandatory bonding of subcontractors—Interior (estimated annual savings)	1,100,000	Deobligation of funds provided for placing CETA participants in Federal jobs—Labor (nonrecurring)	1,272,000
Award of blanket contract for Defense Base Act workers' compensation insurance covering AID-financed contracts between host governments and third parties—AID (estimated annual savings)	1,000,000	Elimination of 13 CETA positions in Providence, R.I. not providing participants with meaningful employment—Labor (nonrecurring)	120,900
Elimination of duplicate claims under cost reimbursable contract for vocational education project—Education (nonrecurring)	18,155	Establishment of internal client services unit to handle St Louis County CETA participants instead of contracting—Labor (estimated annual savings)	100,000
Education:		Energy:	
Reduction in funding provided for general grants to school districts under Emergency School Aid Act program—Education (nonrecurring)	29,800,000	Termination of Interior's oil and gas exploration program in National Petroleum Reserve in Alaska in favor of industry leasing program—Interior (estimated annual savings)	100,000,000*
Legislation enacted terminating most of the veteran's education loan program—Veteran's Administration (estimated annual savings)	5,000,000	Termination of ineffective contract mapping program for coal resources—Interior (nonrecurring)	10,000,000*
Legislation enacted limiting educational assistance paid to incarcerated veterans to the costs of tuition, fees, books, equipment, and sup-		Financial Management:	
		Reduction in overseas cash holdings by \$31,000,000—Defense (estimated annual savings)	3,000,000
		Reductions in grant funds on hand at local level—Various agencies (\$2,101,200 estimated annual savings and \$11,145,400 nonrecurring)	13,246,600

<i>Actions taken or planned</i>	<i>Estimated savings</i>	<i>Actions taken or planned</i>	<i>Estimated savings</i>
Change in method of applying payments on defaulted rehabilitation loans—Housing and Urban Development (estimated annual savings).....	380,000	reporting requirements—Government-wide (estimated annual savings).....	7,500,000
Change in regulations on reimbursing grantees for construction projects to preclude funds outlays before needed—Environmental Protection Agency (estimated annual savings).....	6,000,000	Reduction in staffing needed to administer Contra Costa County's (California) Aid to Families with Dependent Children program—HHS (estimated annual savings).....	180,000
Recovery of excessive balances held by fiscal intermediaries under the Civilian Health and Medicare Program of the Uniformed Services—Defense (estimated annual savings).....	1,100,000	Consolidation of Defense metrology and calibration activities—Defense (estimated annual savings).....	772,000*
Requirement established for coupon handling fees to be credited to appropriation rather than to commissary stock fund—Defense (estimated annual savings).....	1,600,000	Reduction in travel expenditures for fiscal year 1981—Government-wide (nonrecurring).....	300,000,000*
Purchase of yen for Embassy in Tokyo through Defense contract instead of on the foreign exchange market—State (estimated annual savings).....	32,000	Delayed further efforts to determine status of foreign students in U.S.—Immigration and Naturalization Service (nonrecurring).....	12,000,000
Change in bill paying policy to avoid late payment charges for electric utility services at Walter Reed Army Medical Center—Army (estimated annual savings).....	55,000	Consolidation of Energy's inquiry and referral services that disseminate solar information and centralization of solar data bases—Energy (nonrecurring).....	2,850,000
Management:		Material Management:	
Reduction in 1981 appropriations for land acquisition—Interior and Agriculture (nonrecurring).....	90,000,000	Reduction in budget requests for aircraft carrier inventories—Navy (nonrecurring).....	34,400,000
Reduction in certain regulatory reporting requirements—ICC and Federal Maritime Commission (\$75,000 estimated annual savings and \$67,330 nonrecurring)....	142,330	Transfer of radio controls not needed by one installation to another needing them—Air Force (nonrecurring).....	94,500
Modification of career development program to reduce personnel transfers—FBI (estimated annual savings).....	3,000,000	Reduction in planned procurements to reflect reduced demands resulting from modification programs—Air Force (\$162,500 estimated annual savings and \$8,400 nonrecurring).....	170,900
Reduction in number of statutory		Reduction of field maintenance float requirements by the Communications and Electronics Materiel Readiness Command—Army (nonrecurring).....	6,800,000*
		Return of excess inventory to the supply system for redistribution—Navy (nonrecurring).....	35,100,000
		Reductions in Army's fiscal year 1981	

<i>Actions taken or planned</i>	<i>Estimated savings</i>	<i>Actions taken or planned</i>	<i>Estimated savings</i>
ammunition appropriations and improvements in ammunition war reserve materiel inventories—Army (nonrecurring)	51,700,000	midyear military pay raise to become effective July 1, 1981—Defense (nonrecurring)	420,000,000
Implementation of policy to store inventories nearer the locations of users—Air Force (\$1,800,000 estimated annual savings and \$5,300,000 nonrecurring)	7,100,000	Repeal of minimum Civil Service disability benefit for employees already receiving military retirement benefits—Government-wide (estimated annual savings)	49,000,000
Improvements made in retail inventory management to better control stock excesses and determine materiel requirements—Army (nonrecurring)	126,000,000*	Enactment of legislation permitting VA to adopt certain private-sector debt collection practices—VA (estimated annual savings)	172,000,000
Revision of policy to allow more materiel returns to supply system—GSA (estimated annual savings) ..	3,800,000	Discontinuance of quarterly advance payments to recipients of Aid to Families with Dependent Children in Massachusetts—HHS (estimated annual savings)	778,000
Medical Care:		Requirement established for States to credit Federal Government for its portion of uncashed checks issued under Aid to Families with Dependent Children Program—HHS (estimated annual savings)	576,700
Increase in medical care recovery rates for liable third parties to more closely cover hospitalization costs—Defense and Veterans Administration (estimated annual savings) ...	2,250,000	Improvements in caseload statistics used by Albany County (New York) in claiming Federal reimbursements for Aid to Families with Dependent Children—HHS (estimated annual savings)	341,000
Reduction in number of x-ray examinations—Public Health Service (estimated annual savings)	4,000,000*	Corrected improper base used by New York State to allocate services costs to the Aid to Families with Dependent Children Program—HHS (estimated annual savings)	3,400,000
Adoption of more stringent home health reimbursement limits under Medicare—Health and Human Services (estimated annual savings)	14,000,000	Adoption of basis for computing military retirement pay similar to that of civil service retirees—Defense (estimated annual savings)	380,000,000
Payments to Government Employees and Others:		Elimination of holidays from lump-sum annual leave payments to employees leaving Federal service—Government-wide (estimated annual savings)	22,000,000
Elimination of April 1981 semiannual increase in milk support price—Agriculture (nonrecurring)	147,000,000*	Repeal of "lookback" annuity guarantee provision of civil service retirement system and proration of cost-of-living adjustments of new retirees—Government-wide (estimated annual savings)	270,000,000
Establishment of policy requiring each Federal agency to budget and pay for unemployment compensation costs for its former, furloughed, or active employees—Government-wide (estimated annual savings)	10,000,000*		
Disapproval of proposed 5.3 percent			

Financial Savings and Other Benefits

<i>Actions taken or planned</i>	<i>Estimated savings</i>	<i>Actions taken or planned</i>	<i>Estimated savings</i>
Replacement of crop disaster payments with expanded crop insurance program—Agriculture (estimated annual savings)	249,000,000*	shipbuilding and conversion appropriation—Navy (nonrecurring)	79,000,000
Elimination of housing expenditures from tables used to determine cost-of-living allowances paid to U.S. civilian employees overseas—State (estimated annual savings)	4,800,000	Cancellation of orders for equipment not needed by Shore Intermediate Maintenance activities—Navy (nonrecurring)	36,000
Amendment of Trade Act of 1974's work adjustment assistance program to require workers receiving adjustment assistance to exhaust unemployment benefits before receiving cash benefits and limiting benefits to unemployment insurance levels—Labor (estimated annual savings)	712,000,000		
Legislation enacted changing the frequency of civilian and military retirees annuity cost-of-living adjustments from semiannually to annually—Government-wide (estimated annual savings)	907,000,000		
		Real Property Maintenance:	
		Implementation of remove-and-replace concept instead of concurrent repair of components during ship overhaul—Navy (estimated annual savings)	25,000,000
		Research:	
		Discontinuance of Northwest Mississippi Junior College solar energy project—Energy (nonrecurring)	14,000,000*
Procurement:			
Discontinued buying special dinnerware for use on ships—National Oceanic and Atmospheric Administration (estimated annual savings)	10,000		
Reduction in planned expenditures for consulting services in fiscal year 1981—Government-wide (nonrecurring)	94,946,000		
Cancellation of plans to contract for custodial service at the U.S. Military Academy—Army (nonrecurring)	61,300		
Reduction in contract price for satellite communication kits due to defective cost or pricing data—Air Force (nonrecurring)	182,900		
Cancellation of typewriter purchase—Equal Employment Opportunity Commission (nonrecurring)	12,960		
Elimination of need for one new cargo ship from fiscal year 1981		Revenues:	
		Changes in pricing of water and storage at Federal reservoirs—Bureau of Reclamation (estimated annual savings)	212,000
		Compliance with requirements for filing 1099 information returns with IRS for nonemployee compensation payments by Federal agencies—Government-wide (estimated annual savings)	3,900,000
		Authorization of user fees for Agriculture cotton classing, tobacco grading, naval stores grading, grain inspection and weighing, and warehouse examinations—Agriculture (estimated annual savings)	47,900,000*
		Establishment of charging policy for solar information dissemination activities—Energy (estimated annual savings)	500,000

<i>Actions taken or planned</i>	<i>Estimated savings</i>	<i>Actions taken or planned</i>	<i>Estimated savings</i>
Social Security:			
Reduction in 1982 budget request for vocational rehabilitation services financed from SSA programs—HHS (nonrecurring).....	59,000,000*	Strike System—Air Force (nonrecurring)	15,900,000
Legislation enacted to restrict newly arrived aliens' access to Supplemental Security Income benefits—Social Security Administration (estimated annual savings).....	22,400,000	Reduction in number of Maverick missile single rail and triple rail launchers to be purchased—Air Force (nonrecurring).....	7,500,000
Amendment to Social Security Act to discontinue benefits for postsecondary students—Social Security Administration (estimated annual savings).....	1,500,000,000*	Other Items:	
Transportation:			
Denial of fiscal year 1981 budget request for transportation cargo security program—Transportation (nonrecurring).....	320,000*	Terminated use of military aircraft to transport National Guard personnel to bowling tournament—Defense (estimated annual savings)	110,000
Weapons Systems:			
Reduction in advance procurement funding for nonmagnetic engines for mine countermeasures ships—Navy (nonrecurring).....	16,000,000	Exemption of Federal Group Life Insurance premiums from State taxation—Government-wide (estimated annual savings)	10,000,000
Reduction in advance procurement funding for the LAMPS MK III anti-submarine warfare system—Navy (nonrecurring).....	15,000,000	Arrangement to use available Charleston Air Force Base housing for Navy personnel quartered at a local motel while their ships were being overhauled—Navy (nonrecurring).....	29,600
Reduction in fiscal year 1981 appropriation for Precision Location		Recovery of land donated to various non-Federal agencies which was not being used as intended—Federal Aviation Administration (nonrecurring).....	631,400
		Implementation of new procedures to minimize processing of duplicate documents—Nuclear Regulatory Commission (estimated annual savings)	150,000*
		Rejection of proposed coal lease exchange in favor of competitive leasing—Interior (nonrecurring) ...	11,400,000*

Additional Financial Savings Not Fully or Readily Measurable

Much of our work recommends changes either to promote the efficiency of program operations or to achieve the results for which an activity or program was initially designed. Given the nature of this work, not all the resulting improve-

ments or savings can be measured. Examples of achievements not readily measurable are presented here.

Postal Service Improves Controls Over the Procurement and Use of Gasoline and Diesel Fuels

In a July 1980 report to the Congress, we recommended that the

Postal Service reduce its susceptibility to fraud, abuse, and waste in the procurement and use of gasoline and diesel fuel. As a result, the Service

- modified its method for logging purchases of bulk fuel to assure better control of quantities received,
- canvassed all facilities to assure that fill pipes are being locked and that power is shut off to dispersing pumps when the facilities are unattended,

- strengthened its accounting for fuel dispensed from bulk fuel tanks at all locations, and
- improved its method of monitoring the drivers' use of fuel.

The Postal Service uses nearly 90 million gallons of gasoline and diesel fuel each year. In fiscal year 1980, the cost of this fuel was around \$100 million. (GGD-80-75, July 30, 1980)

Improvements in Lease versus Construction Present-Value Cost Analyses

Our review of General Services Administration's lease versus construction present-value cost analyses in five lease prospectuses submitted to the Congress in 1979 showed that the analyses

- were based on incorrect cost estimates,
- omitted some relevant costs,
- contained computational errors,
- were based on unrealistic assumptions, and
- used an inappropriate discount rate.

We recommended that GSA improve the accuracy of its present-value analyses and that the Office of Management and Budget revise the 7-percent discount rate prescribed by its Circular No. A-104. In incorporating our recommendations, GSA

- substantially modified its present-value analysis procedures and
- developed a simplified, automated methodology to more accurately calculate life-cycle costs of lease versus construction alternatives.

OMB conceded that the 7-percent discount rate prescribed by the circular may need to be revised due to changes in the economy and the Federal tax code since the circular's issuance in 1972. OMB is currently exploring the subject of discount rates and expects to issue new guid-

ance on the subject when its review is completed. (LCD-80-21, June 20, 1980)

OPM Eliminated Its Automatic Approval Process for Voluntary Early Retirement Authorization

By law, the Office of Personnel Management is permitted to grant early retirement authorizations to agencies or their components which are undergoing major reorganizations, transfers of functions, or reductions in force. Implementing regulations developed by OPM provided that early retirement authorizations would be granted when an agency stated that at least 5 percent of its encumbered positions were to be abolished or transferred—virtually an automatic approval process. This lax administration of the program resulted in granting many early retirement authorizations that had little or no effect on staffing problems.

OPM made administrative changes to the program in early 1980 which discontinued its automatic approval process and began scrutinizing agency requests for early retirement authorizations.

Although we are unable to estimate the savings resulting from a "tightening" of the approval process, we believe they are significant. (FPCD-81-8, Dec. 31, 1980)

Productivity Improvements in Federal Payment Centers Can Save Millions

Payment centers represent one of many common functions performed by Federal agencies. Our productivity analysis of 22 Government payment centers showed the rates at which bill payments are processed varied by as much as 600 percent. The rates ranged from 3 documents per staff hour to 18 documents per

staff hour. Processing rates were faster in centers that used statistical sampling techniques to calculate error rates and the amount of overpayments. Automation, consolidating small centers, and exchanging improvement information among the payment centers could contribute significantly to improved processing rates. With current resources, most centers could readily achieve a substantially improved processing rate. Millions of dollars could be saved of the estimated \$200 million in total labor costs.

Several significant changes made as a result of our report follow:

- The Department of Commerce consolidated three of its payment centers, projecting a savings of \$1.5 million by 1984.
- The Treasury Department installed new time-reporting systems in two centers and implemented better processing techniques (to eliminate duplication) in all of its centers.
- The General Services Administration developed an improved travel voucher system, which includes productivity standards to reduce processing times and keep managers better informed of operational improvements. (FGMSD-80-13, Feb. 12, 1980)

HHS Increases Reimbursement to the Government for National Health Service Corps Personnel

In a staff study, we noted that local health clinics' reimbursement of certain costs associated with the National Health Service Corps personnel assigned to them has declined sharply in recent years. The decline resulted from the Department of Health and Human Services' failure to give adequate attention to the reimbursement requirement. The amount calculated for reimbursement did not include all pertinent

costs and the billing and collection processes were lax.

During our review, HHS initiated actions to correct these problems. These actions contributed to an increase in reimbursement to the Government from about \$1 million in fiscal year 1980 to about \$3.3 million in fiscal year 1981. Additional increases in the reimbursement rate are expected when the new procedures are fully implemented. (HRD-81-90, June 4, 1981)

Weak Internal Controls Make Some Navy Activities Vulnerable to Fraud, Waste, and Abuse

Our assessment of internal controls at selected Navy activities disclosed weaknesses in controls which permitted

- over \$122,000 in unauthorized purchases,
- duplicate payments as high as \$12 million,
- \$5.8 million in receivables written off without adequate justification,
- a 7-month, \$8 million backlog of accounts payable, and
- lack of basic controls over approving and processing employee travel claims.

To reduce the vulnerability of these activities to fraud, waste, and abuse, we recommended that the Secretary of the Navy improve controls over payroll activities (especially the segregation of duties and matching of personnel and payroll records), travel voucher processing, equipment purchases, and disbursements to prevent duplicate payments, make internal audit more effective, and improve security of computers and computerized information.

We also recommended that the Secretary of the Navy establish a central internal control officer and one internal control officer at each major command and location to en-

sure that (1) improvements are made to correct the problem noted during our review and (2) surveillance is constantly maintained to prevent recurrence of these problems.

The Navy has appointed a Central Internal Control Officer and has initiated action in other areas. Savings should accrue to the Navy in the future from tightening controls, thereby reducing its vulnerability to future fraud, waste, and abuse. (AFMD-81-30, Apr. 3, 1981)

Reimbursement of Education Expenses From ROTC Scholarship Dropouts

Our 1977 report on deficiencies in the Reserve Officer Training Corps program pointed out that many participants on full scholarship drop out of the program in their junior or senior year. Since the services do not generally call these individuals to active duty, the Government receives no benefit from the resources invested in them. We recommended that the Congress enact legislation which would permit the services to require reimbursement of education costs as an alternative to active duty.

Public Law 96-357 adopted the recommendation to require individuals who leave the program and choose not to serve on active duty to reimburse the Government for the education costs incurred. (FPCD-77-15, Mar. 15, 1977)

Expansion and Other Improvements to Defense Automated Small Purchase System

We reported that expanded use of Defense Logistics Agency's Automated Small Purchase System would yield savings, and we recommended that the Secretary of Defense require DLA to immediately establish a time-phased action plan

to implement system improvements and expand automation of small purchases to items now processed manually. In response to our report, DLA

- continues to strive for automation of small purchases to assure that as many small buys as possible are processed automatically,
- consolidates direct ship requisitions,
- decided, on a center-by-center basis, whether to retain the automated noncompetitive system, and
- will study various buying processes using recently developed computer and manual cost data audited by the Defense Audit Service.

In addition, DLA solicited the hardware centers on improvements/refinements to the automated systems base price. These recommendations were analyzed and incorporated into a programming change request. DLA will continue its efforts to improve file documentation. (PSAD-81-10, Nov. 13, 1980)

More Efficient Water Contracting Procedures

In an August 19, 1980, letter to the Bureau of Reclamation, we questioned its practices regarding delinquent payments. Some water contractors pay their installments after the due date using a 30-day grace period. Our payment analysis showed a significant number of delinquent payments. Effective April 1981, the Bureau required water contractors to pay a late payments charge and disallowed the 30-day grace period. Late payments would be charged using the percentage rate calculated by the Department of the Treasury and published quarterly in the Federal Register.

During our review, the Department of the Treasury revised its *Fiscal Requirements Manual for Guidance of Departments and Agencies*, which outlines

procedures concerning cash management of Government funds. Treasury's manual endorsed the position that no grace period for overdue payments be allowed and prescribed a late charge based on the current value of funds to the Treasury.

GSA Improves Contracting Practices for Alterations in Leased Buildings

Our 1978 report identified several deficiencies in the General Services Administration's contracting practices for alterations in leased buildings. These included

- using sole-source contracting excessively,
- failing to prepare independent estimates,
- performing major alterations before lease expiration without attempting to renegotiate the lease period or the rent,
- failing to adequately consider purchase or construction of alternate space, and
- paying rent while space was not available for occupancy.

In response to our recommendations, the GSA Commissioner of Public Building Service instructed the GSA Regional Administrators to implement our recommendations aimed at correcting the contracting practices in question. (LCD-78-338, Sept. 14, 1978)

Improving the Effectiveness of National Historic Preservation Programs

Our reports to the Chairman, House Committee on Interior and Insular Affairs, noted that the National Archeology program, which costs about \$100 million a year, needed improvements.

Congress enacted the National Historic Preservation Act Amendments, which increase the role of State his-

toric preservation programs and clarify Federal agency responsibilities.

The Department of Agriculture indicated that the Forest Service had taken actions:

- A restatement of current policy on identifying and protecting cultural properties would be proposed for consideration by the Secretary of Agriculture to satisfy GAO's suggested action.
- Adequate data management systems for cultural resource industries would simplify future assessments of survey needs and would avoid duplicate surveys. Sampling systems and data management support are under development and are expected to be operational in fiscal year 1982.

The Advisory Council on Historic Preservation indicated it had or was planning to

- work with the Corps of Engineers, various State Historic Preservation Offices, the Bureau of Land Management, and the Forest Service in developing regional archeological planning to establish a framework for better decisions and
- compile a region-by-region register of archeologists willing and qualified to serve on a peer review panel. (CED-81-61, Apr. 22, 1981)

Non-Federal Development at Federal Water Resource Projects

Our report to the Chairman, Senate Subcommittee on Energy Conservation and Supply, concluded that it was often advantageous to have the non-Federal sector develop the hydropower at Bureau of Reclamation and Corps of Engineer dams because the power could be put on-line in less time and the Federal Government would not have to spend hundreds of millions of dollars in water resource expenditures.

We recommended that the Secretary of the Interior and the Chairman,

Federal Energy Regulatory Commission, develop a memorandum of understanding on who has final authority to (1) grant a right-of-way permit to develop hydropower on public lands, (2) approve engineering plans, and (3) assess a water fee and a fee for the use of Federal facilities.

On June 23, 1981, Interior and the Commission signed a memorandum of understanding allowing for smoother development of hydropower at Bureau of Reclamation sites by non-Federal developers. The agreement grants the Bureau the right to approve plans, drawings, and access to powerplant sites. (EMD-80-122, Sept. 26, 1980)

Improved Controls Over Expenditures and Project Monitoring Can Reduce Losses in HUD's Multifamily Housing Projects

Our report to the Chairman, Subcommittee on Manpower and Housing, House Committee on Government Operations, noted that the Department of Housing and Urban Development's financial management system for formerly subsidized multifamily housing projects which HUD has acquired and manages did not provide agency and project employees with the information needed to control project costs. In 1 year, HUD incurred about \$40 million in operating costs, of which about \$19 million represented actual losses to HUD. We concluded that HUD could significantly reduce these losses if it improved controls over expenditures and adequately monitored the program's management.

In October 1980, HUD had established a budgeting and control system for all HUD-owned projects. For the first time the system will require developing and approving an an-

nual operating and capital improvement budget for each HUD-owned project. HUD also developed and implemented several measures to improve its monitoring of project operations, such as the adoption and implementation of virtually identical requirements for on-site management reviews and physical inspections at HUD-owned projects. (CED-80-31, Dec. 19, 1979)

Tightened Controls Over Precontract Cost Authorizations

Our report to the Chairman, House Subcommittee on Energy and Power, criticized the Department of Energy for allowing unauthorized personnel to tell contractors to begin work before a contract had been established. DOE later formally authorized these commitments through ratified contracts. We also criticized DOE's practice of ratifying the commitments informally by issuing retroactive precontract cost authorizations and by "predating" contracts (allowing a contract effective date prior to the execution date).

In response to our report, DOE rescinded its policy of allowing contracts to be predated. The agency also published new policy statements which prohibit retroactive precontract cost authorizations and put greater restrictions on the use of letter contracts. (EMD-81-12, Dec. 4, 1980)

Prohibiting Medicare and Medicaid Payments for Ineffective and Only Possibly Effective Prescription Drugs

In a 1974 report we noted that the Surgeon General had requested all agencies within the Department of Health and Human Services to prohibit using Federal funds to purchase ineffective and only possibly effective drugs. We estimated that in 1973,

California, Ohio, and Texas spent \$8.3 million for such drugs. Although HHS agreed with our recommendation that publishing regulations which prohibited using Federal funds for such drugs should be expedited, it took no action.

Our report entitled "Health Costs Can Be Reduced by Millions of Dollars If Federal Agencies Fully Carry Out GAO Recommendations" highlighted this issue and HHS' lack of action. The report also received special attention in testimony by the Comptroller General before the Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce, in March 1980.

The Omnibus Budget Reconciliation Act of 1981 contains provisions prohibiting payments under Medicare and Medicaid for purchasing ineffective and only possibly effective prescription drugs. (HRD-80-6, Nov. 13, 1979)

Delay of Costly—But Unneeded—Regulatory Accounting System

In November 1980, the Interstate Commerce Commission suspended action on a proposed new "cost center" accounting system to be prescribed for railroads. In July 1980, we had recommended that the Commission delay implementation of the proposed system because it could be overly burdensome to railroads without necessarily serving Federal regulatory needs. In suspending action, the Commission cited essentially the same rationale contained in our recommendation.

In October 1979, the Commission proposed a new cost center accounting system with a stated objective of developing better railroad cost information for regulatory purposes. At that time, the Commission was attempting to develop and implement a sophisticated new "costing system" (a cost allocation method)

started in 1976, but delayed by many problems. The objective of that system was also to develop better cost information for railroad regulation. Developing and implementing another new system—before completing and evaluating the new costing system—would have been premature, in our opinion. We also noted that pending railroad regulatory legislation could have an effect on regulatory costing approaches.

In November 1980, the Interstate Commerce Commission suspended development of the proposed new cost center system, stating that

- development of the costing system had encountered technical problems and was not yet fully implemented and
- recent railroad legislation presented accounting alternatives which could preclude adopting the proposed cost center system.

Delaying and possibly not requiring cost center accounting avoided incurring substantial costs by the railroad industry and regulators, without hurting regulatory goals. We did not estimate the costs that might have been incurred by the Commission had the system been implemented. However, the Association of American Railroads estimated that 34 Class I railroads would have incurred over \$28 million in start-up costs and about \$17 million in annual operating costs. (FGMSD-80-61, July 17, 1980)

Improved Oversight of Pension Asset Disbursements Increases Tax Revenue

Many employees or their beneficiaries receive one-time lump-sum distributions of plan assets—called pension payouts—prior to their retirement years when pension plans are terminated, employees terminate employment, or employees die or become disabled. During tax year 1976, the most recent year for which total data was available, about 2

million individuals discontinued participation in pension plans and received an estimated \$6 billion in pension payouts. IRS procedures for identifying and processing tax compliance information on recipients of these payments have not been adequate. Pension payouts are taxable when received as ordinary income or capital gains unless the recipient elects to reinvest the payout in another qualifying pension plan.

Although IRS made \$43 million in tax assessments for unreported pension payouts in tax year 1976, IRS did not process most of the employer pension payment documents it received and had not developed a method for assuring that employers are reporting payouts as required. If pension payouts are not processed by IRS for the year received, the one-time payments are not likely ever to be reviewed. The full loss from not processing pension payouts could not be determined from IRS records. However, \$9.6 million in tax revenues were lost for tax year 1976 alone.

Prior to tax year 1980, IRS sampled about one-third of the pension payouts reported by employers as ordinary income above certain dollar tolerance levels for comparison with individual income tax returns. Unprocessed forms have been destroyed through tax year 1979. As a result of our discussions with IRS officials on the potential for recovering additional tax through full processing of pension payouts, in 1981 IRS initiated a program providing for full matching of tax year 1980 pension payout filings reported by employers as ordinary income above certain dollar tolerances. To assure that employers are reporting pension payouts and to recover additional tax by matching pension payout data reported by employers as capital gains, the IRS is implementing procedures recommended in our report. (HRD-81-117, Sept. 26, 1981)

Better Accountability Needed at the Medical University of South Carolina

We reviewed internal controls over financial transactions at the Medical University of South Carolina and found these controls inadequate to ensure that Federal and State funds provided to the University are properly accounted for and used for authorized purposes. Specific weaknesses exist and had existed for several years in controls over equipment, entertainment expenses, and drugs, totaling several million dollars.

We recommended that the Secretary of Health and Human Services make any further Federal funding (totaling about \$12 million per year) of the Medical University contingent upon a satisfactory showing by the university that internal controls are adequate to guarantee proper accountability. We also recommended that HHS determine whether recovery should be made for equipment which (1) was purchased without Federal approval, (2) cannot be located, (3) is not being used, and (4) is being used outside the grant-supported areas.

HHS agreed with our recommendations, is seeking reimbursement for any inappropriately used equipment, and is also performing an extensive review of the Medical University. (AFMD-81-32, Feb. 27, 1981)

Weak Internal Controls Make the Department of Labor and Selected CETA Grantees Vulnerable to Fraud, Waste, and Abuse

In a report to Congress we noted weak internal controls over disbursements, receipts, and property management at Department of Labor headquarters and four regional offices. In addition, we said that Labor

officials did not sufficiently monitor Comprehensive Employment and Training Act (CETA) grantee programs and activities.

The Department of Labor's actions taken as a result of our report include

- the establishment of a technical assistance/internal review group responsible for identifying internal control and cash management deficiencies;
- detailed policies and procedures regarding repayments, refunds, payments, reobligations, and related transactions; and
- the establishment of a certification guide for reviewing Prime Sponsor financial reporting and recordkeeping systems.

These and other planned improvements will upgrade managerial and internal controls to protect the Department of Labor and its grantees against fraud, waste, and abuse. (AFMD-81-46, Mar. 27, 1981)

More Efficient Use of Trident Refit Facility

In a report to the Congress we stated that the operational plans for the Trident refit facility at Bangor, Washington, provided for underutilization. Navy planning documents called for doing only Trident-related work at the refit facility, but our report disclosed that this may not be an efficient use of logistics resources. We also reported that, because of the delayed delivery dates of the first and later submarines, the extensive refit and repair facilities would be available for use long before the first submarine arrives. We recommended that the Navy use the refit facilities at Bangor to support other Navy programs when staffing is not commensurate with Trident's workload, especially during Trident's early operational years. In response to our recommendation, the Navy is performing non-Trident repair at its refit facility. For example, during the past

year the Trident refit facility supported the refitting of SSBN 608 (Polaris), overhauling of two tug boats, dismantling of SSBN 600 and 602, and repairing of equipment for 8 SSNs.

Furthermore, the refit facility is planned to support the refitting of SSBN 608, 609, and 610 after their conversion to SSNs, all of which will be permanently homeported at Bangor. (LCD-79-415, Sept. 28, 1979)

Improvements in Cost Accounting and Management for Federal ADP Activities

Because Federal ADP activities cost over \$10 billion annually, their management requires consistent and accurate cost data. Without such data, the frequent decisions involving this technology can often be uneconomical. Our review of 26 Federal ADP activities found that none had adequate cost information needed to make their decisions. Over a third of these organizations omitted major elements of expense.

We recommended that all Federal agencies take action to assure the availability of adequate cost information on data processing assets and expenses. All nine agencies—including Office of Management and Budget—asked to comment on the report, agreed with its conclusion and recommendation. Shortly thereafter, in May 1978, we issued supplemental accounting guidance to the agencies in *Federal Government Accounting Pamphlet No. 4*.

On September 16, 1980, OMB issued Circular A-121 requiring all agencies to establish effective financial management practices for ADP activities, including cost accounting procedures consistent with our accounting guidance. In February 1981 agencies

submitted implementation plans, and the National Bureau of Standards is currently developing detailed implementation guidance. (FGMSD-78-14, Feb. 7, 1978)

Regulation Revisions Will Correct Criteria Errors in Designating Energy Affected Areas

We reported that, due to an error in the designation criteria published in the Department of Agriculture's Energy Impacted Area Development Assistance Program regulations, certain areas qualified for the program which might not have been adversely affected by energy development. The report recommended that designation criteria be reassessed to ensure that only areas adversely impacted by energy development are eligible for assistance. We recommended that once agreement was reached by the Secretaries of Energy and Agriculture, the Secretary of Agriculture publish revised regulations in the *Federal Register*.

On June 26, 1981, the Secretary of Agriculture published in the *Federal Register* a revision in the program regulations which would correct the error we had identified in our report. This revision was published on an emergency basis as a final rule rather than as a proposed rule. This emergency procedure eliminated the 60-day comment period usually allowed before a rule is finalized and requested comments after the fact. The corrected designation criteria will affect applications of areas requesting designation as energy impacted pending approval by the Department of Energy. The Department of Energy's decision affects the subsequent eligibility of these areas for \$10 million to be allocated for fiscal year 1981. (EMD-81-103, June 26, 1981)

Grantor Review Permitted of Large Negotiated Procurements by Grant Recipients

Our report entitled "Spending Grant Funds More Efficiently Could Save Millions" found costly procurement weaknesses and abuses among certain types of Federal grant recipients. The responsible Federal grantor agencies are aware that such problems exist but are limited by Office of Management and Budget Federal grant procurement regulations from reviewing procurements made by high-risk grant recipients. Our report recommended that the Director of OMB develop a guideline for grantor agencies to use in defining and dealing with high risk recipients and amend OMB regulations to permit discretionary grantor agency review of large negotiated procurements. A subsequent Uniform Procurement System task force cited our report in making similar recommendations.

OMB has taken steps toward implementing changes to satisfy our recommendations. Environmental Protection Agency officials stated that millions of dollars could be saved in wastewater treatment grants alone if they were permitted to review, prior to award, contracts for architectural-engineering services awarded by small, inexperienced, or problem grant recipients. (PSAD-80-58, June 30, 1980)

Government-wide Modernization Of Computer Facilities Could Produce Significant Savings

Our report on obsolescent computers demonstrated excessive operating costs of old computers and recommended that the Office of Management and Budget and the General Services Administration lead replacement actions. In January 1981, GSA revised automatic

data processing procurement regulations to make such replacements easier; in February 1981, the OMB Director stated that all the recommendations could be implemented. (AFMD-81-9, Dec. 15, 1980)

The Federal Energy Regulatory Commission Has Expedited Its Processing of Regulatory Cases

In a series of reports to the Chairman, House Subcommittee on Energy and Power, we identified the causes of regulatory delays totaling up to 17 years in the Commission's entire decisionmaking process (including initial staff technical reviews, formal hearings, and final Commission review). We made 33 recommendations to the Commission on ways to expedite the agency's processing of regulatory cases under existing legislation, funding, and staffing. Based on our work, the Commission made significant management improvements that will result in (1) reduced paperwork, legal and construction costs to private industry, and (2) lower energy costs to consumers.

- More specifically, the Commission
- imposed a 30-day limit on the staff's review of settlements prior to their submission;
 - assigned cases to administrative law judges earlier;
 - reduced incomplete filings and expedited the staff's initial technical review through (1) simplifying, clarifying, and reducing unnecessary industry filing requirements, (2) increasing gas purchase facilities authorized to use abbreviated "budget" applications, and (3) initiating earlier coordination on environmental impact statement submissions;
 - reduced unnecessarily burdensome filing requirements, eliminating 13 reporting forms, and simplified (6) others;
 - appointed a settlement judge to

(1) preside over settlement negotiations and (2) lend valuable knowledge and reduce unnecessary decision delay;

- standardized the format of exceptions and opposing briefs and required concise summary briefs; and
- delegated final decisionmaking authority to its office directors for more than 3,000 routine noncritical matters. (EMD-79-28, Feb. 13, 1979, and EMD-80-54, July 15, 1980)

Agencies Cut Costs In Managing Temporary Duty Travel

In a report to the Chairman of the Subcommittee on the Legislative Branch, Committee on Appropriations, we found that the processing of travel claims costs Federal agencies millions of dollars more than necessary. To improve productivity and to cut administrative costs dramatically, we recommended that the high-rate geographic area method now used to reimburse temporary duty travel at high cost cities be replaced with the lodgings-plus-per diem method used for all other U.S. cities.

The General Services Administration and the Department of Defense, who are responsible for regulating travel, agreed that the high-rate method is too expensive to administer and should be eliminated. They differed, however, on the best replacement method.

Ultimately, the President directed the Office of Management and Budget and executive agencies to implement the recommendations of an OMB study to use a locality-based fixed rate per diem method of reimbursement. We believe that this reimbursement method will greatly simplify the temporary duty travel operation and significantly reduce administrative costs.

In our report we further recommended that selected departments

and agencies examine their payment centers to determine ways to increase productivity, such as the use of statistical sampling. In response, the agencies took positive actions; frequently mentioned was the adoption of a statistical sampling method. (AFMD-81-18, Jan. 19, 1981)

Other Benefits

Some actions taken in response to our recommendations result in benefits other than financial savings. If the Congress enacts recommended legislation or if new agency regulations or procedures are adopted, day-to-day operations at Federal, State, and local levels can be improved. Sometimes the actions directly enhance the well-being of individual citizens.

More Guidance and Supervision Over Federal Grand Jury Proceedings

In a report to the Congress, we noted that the grand jury was one of the Government's more effective tools to combat organized crime, drug trafficking, and white-collar crime. The effective prosecution of these crimes depends largely on keeping grand jury proceedings secret to encourage witnesses to testify and produce evidence and keep persons under investigation from interfering with the grand jury. However, in hundreds of instances, information about grand jury proceedings had been disclosed in the news media, public court files, and public court proceedings. Witnesses had their identities revealed before indictments were returned (some were murdered or intimidated or disappeared); investigations were dropped or delayed, and reputations of persons never indicted were damaged.

The Judicial Conference of the United States authorized the communication to all district judges of recommendations made by its Jury Operational Committee to improve the secrecy of grand jury proceedings. In addition, the Judicial Conference, Committee on Criminal Rules, is still considering our recommendation on the need to revise Rule 6 (e) of the Federal Rules of Criminal Procedures to more clearly define what must be kept secret during the duration of grand jury proceedings. One district court said that it adopted a local court rule which implements many of our recommendations. (GGD-81-18, Oct. 16, 1980)

Strengthening VA's Vocational Rehabilitation Program

We recommended that, to modernize and strengthen the Veterans Administration's vocational rehabilitation program, the Congress amend the program's authorizing legislation. This amendment would allow veterans with service-connected disabilities, in need of vocational rehabilitation, to enroll in vocational rehabilitation and to receive assistance from one of two payment plans, namely (1) the regular vocational rehabilitation allowance or (2) a fixed allowance equal to that available under the GI Bill. A second recommendation made was that the statutory purpose of vocational rehabilitation be expanded beyond the restoration of employability to include attainment of gainful employment.

We also recommended that the VA Administrator establish a single unit at the central office level to manage and be accountable for the program. The absence of such management appeared to underlie other problems.

On October 17, 1980, Public Law 96-466 was enacted to update and

expand VA's vocational rehabilitation program. This law incorporated both of the recommendations made to the Congress. The VA Administrator also adopted our recommendation and established the Vocational Rehabilitation and Counseling Service, which has direct responsibility for the activities of the vocational rehabilitation program. (HRD-80-47, Feb. 26, 1980)

Improvements in the Adult Expanded Food and Nutrition Education Program

Our report to the Secretary of Agriculture identified areas needing improvement in the Expanded Food and Nutrition Education Program. Our recommendations being acted upon include the need for

- communication and dissemination alternatives to offset budget constraints,
- standards and evaluation tools to measure EFNEP's progress,
- improved administrative practices, and
- better coordination within EFNEP and with other programs.

The Extension Service and the Food and Nutrition Service addressed the cost effective methods of communicating and disseminating nutrition education by using a variety of delivery approaches, including mass media, telephone instruction, and group meetings versus the traditional one-on-one instruction. The Department of Agriculture's Science and Education Administration plans to hold workshops on research needs for evaluating nutrition education programs. The Extension Service has reviewed and revised EFNEP's review procedures, including a joint review by Federal and State extension personnel of EFNEP activities in eight States each year. The Extension Service also plans to disseminate alternative cost effective outreach and program delivery methods, establish

evaluation tools and program standards, and use State EFNEP personnel in program reviews. (CED-80-138, Sept. 4, 1980)

Limited Development Program Extended and Production Decision Deferred

In September 1979, Air Force planning documents indicated completion of the F101 Derivative Fighter Engine's limited development in June 1981 and commencement of full-scale development and initial production start-up in July 1981. The planning documents called for full-scale development funds of \$98 million and production start-up funds of \$54 million in fiscal year 1981.

Our report on the F101 DFE program cited many problems with the program schedule and recommended (1) undertaking conceptual studies to identify operational and logistical characteristics to be validated, (2) expanding the limited development effort to include all functions of a validation phase, and (3) undertaking a risk analysis of trade-offs required to meet program objectives.

As a result, Air Force representatives reported that an effort, headed by the Office of the Under Secretary of Defense for Research and Engineering and including Air Force and Navy participants, would begin immediately to validate the durability, operability, and cost of ownership claims for the F101 DFE. They also stated that their current plan was to continue limited development from June 1981 through September 1981 to further assess the durability and operability characteristics of the engine prior to any full-scale development decision. (PSAD-80-40, May 9, 1980)

Prohibiting Illegal Aliens From Receiving Federal Housing Subsidies

In a March 14, 1980, letter to the Secretary of Housing and Urban Development, we questioned the legality and propriety of allowing illegal aliens to receive Federal housing subsidies.

By letter dated April 24, 1980, HUD replied that, in its opinion, there was no legal basis for inquiring into citizenship status of persons applying for Federal housing subsidies. In June 1980, our General Counsel advised that statutes are silent on the question of citizenship or permanent legal immigration status as a threshold eligibility requirement.

The issue was made known to a number of inquiring congressmen, and bills were introduced in the first session of the 97th Congress to prohibit aliens not legally in this country from occupying subsidized housing. We also presented this issue as part of our testimony on April 2, 1981, before the Senate Subcommittee on Housing and Urban Affairs.

The Omnibus Budget Reconciliation Act of 1981, signed by the President in August 1981, prohibits the Secretary of HUD from making financial assistance available for the benefit of any alien unless he or she is a legal resident of the United States.

Changes in Regulations For Procuring Office Relocation Services

As a result of the recommendations in our report to the Congress, the General Services Administration made substantial changes in its regulations for procuring office relocation services. The Federal Property Management Regulations have been amended to require that GSA competitively contract for all single

office moves exceeding \$5,000 and contract for all office relocations over \$1,500 in cities where term contracts are unavailable. GSA further agreed to (1) enter into fixed price contracts at either a \$5,000 threshold or where term contracts do not exist, and (2) establish procedures for monitoring agency use of office relocation contracts.

These changes initiated by our report should affect all Government agencies and result in improving the controls over contracting for office relocation services. They may also result in lower prices for these services due to the increasing use of competitive bidding and the consolidation of the contracting function. (PSAD-80-76, Sept. 29, 1980)

Improved Solicitation Procedure for Strategic Petroleum Reserve Crude Oil Purchases

In our report to the Chairman, Subcommittee on Limitations of Contracted and Delegated Authority, Senate Committee on the Judiciary, we noted that the Department of Energy, to fulfill its minimum fill requirement for the Strategic Petroleum Reserve of 100,000 barrels a day, was exchanging Elk Hills Naval Petroleum Reserve production for crude oil to be delivered to the SPR.

We stated that, although Elk Hills is federally owned oil and has the advantage of being an assured, high-quality source, purchasing it for the SPR could adversely affect small and independent refiners in California. We also stated that DOE had not demonstrated that exchange of Elk Hills oil is the most effective means of meeting the minimum requirement of the Energy Security Act. We recommended that the Secretary of Energy issue an open solicitation for oil supplies for the SPR, to encourage

the availability of a wide range of sources to choose from.

On January 30, 1981, DOE issued a continuous open solicitation for competitive purchase of crude oil for the SPR. (EMD-81-4, Oct. 21, 1980)

EPA's Indoor Air Pollution Task Force Will Improve Federal and State Activities to Lessen the Problem

In our report to the Congress, we identified indoor air pollution as a potentially serious health problem. We recommended that the Administrator of the Environmental Protection Agency establish a task force which would (1) identify research activities of the Federal agencies and private institutions relating to indoor air pollution, (2) compile available data on the problem to advise the public and State governments on how best to deal with it, and (3) advise the Administrator, EPA, on what EPA research and development efforts are needed.

In response to our recommendations, EPA formed both an in-house coordinating group and, working with the Department of Energy, an interagency research group. Through these two groups, EPA is assisting in preparing an inventory of Federal research activities, developing a research agenda for future work, and establishing a coordinating mechanism for improving the productivity of current research and related activities. (CED-80-111, Sept. 24, 1980)

Improvement in FDA's Efforts to Establish Strategy for Regulating Food Salvage Outlets

Our report to the Congress noted that potentially adulterated food in dirty, rusted, swollen, and severely dented cans or torn packages was

sold to the public and to health care facilities.

In responding to our recommendations, the Food and Drug Administration provided 13 training sessions that were attended by 366 State and 433 local consumer protection agency officials, published a model State salvage ordinance to be used by State and local governments, and began working actively with the Association of Food and Drug Officials Law and Regulations Committee to promote the adoption of the model salvage ordinance as well as other model legislation by the States. (HRD-79-32, Feb. 14, 1979)

Improvements in the District's Minority Contracting Program

The District's Minority Contracting Act requires that a minority business awarded a contract must perform at least 50 percent of the contracted work (excluding the cost of materials, goods, and supplies) with their own organization and resources and that, if subcontracting occurred, 50 percent of the subcontract work would be performed by minority firms. In our review, we identified contracts awarded to firms that were subcontracting more than 50 percent of the work to nonminority firms. We also noted that awards in process did not contain the "50 percent" provision.

Neither the Department of General Services' Acting Assistant Director for Materiel Management nor his Chief of Procurement had been informed of the act's new amendments until we brought them to their attention in November 1980. Subsequently, the Acting Assistant Director, Materiel Management, issued a memorandum in December 1980, stating that the new provision would be incorporated in all new solicitations. In January 1981, the Director, Department of General Services, confirmed that the new minority regulation require-

ments would be contained in all future contracts. (GGD-81-38, Dec. 31, 1980)

Increased Emphasis Given to Defense In-House Basic Research

Our review of Defense laboratories showed that the 41-percent decline since 1966 in in-house basic research could lead to an erosion in vital laboratory capabilities. In addition, Defense had achieved real growth in its basic research program since the mid-1970's but had been emphasizing university research with this growth even though, in real dollar terms, university performance of basic research was at an all-time high.

Our report recommended that the Secretary of Defense give the same careful consideration to the research base represented by the in-house laboratories as he had been giving to the needs of the external community. In response, Defense said it was reemphasizing in-house basic research and had asked for a 20-percent increase in the in-house basic research portion of its fiscal year 1982 budget submission. It also said that the Air Force, which had done the lowest percentage of its basic research program in-house of all the military services, had placed new emphasis on in-house basic research and set a goal of placing 7 percent of each laboratory's resources in in-house basic research. (MASAD-81-5, Feb. 19, 1981)

Reducing Radiation and Exposure from Diagnostic X-Rays Should Help Protect the Public

We reported to the Congress that the Food and Drug Administration's pro-

gram for protecting the public health and safety from electronic product radiation could be strengthened by (1) establishing a uniform nationwide operator licensing program, (2) fully implementing compliance programs to ensure the safety of diagnostic x-ray equipment, and (3) issuing guidance on who should be given diagnostic x-rays and when such x-rays are justified.

In response to our recommendations, FDA developed curricula for x-ray technology schools and continuing education programs as well as licensing requirements for medical radiation technologists. In addition to establishing procedures for expediting reviews of manufacturers' diagnostic x-ray equipment reports, FDA published information on avoiding medical x-ray exposure, convened a national conference on referral criteria for x-ray examination, and developed and managed a nationwide consumer education effort on diagnostic x-ray information and protection. FDA actions also reduced the use of routine chest x-rays provided by Public Health Service agencies and other agencies, resulting in an estimated annual savings of \$32 million. (HRD-77-22, Nov. 24, 1976)

Federal Home Loan Bank Board Denies Request to Relocate a Federal Home Loan Bank

In June 1981, we reported that the anticipated benefits of moving a Federal Home Loan Bank from Little Rock, Arkansas, to Dallas, Texas, were outweighed by other considerations. We estimated that the move would have cost nearly \$3 million to accomplish and would have increased the bank's annual operating costs by over \$1 million. These costs would have been absorbed by

the savings and loan association members of the Little Rock Bank through a reduction in the dividends they received.

In July 1981, the Federal Home Loan Bank Board voted to reject the proposal to move the Little Rock Bank to Dallas, Texas. Our report was cited by the Board and its staff as a contributing factor in the decision. (GGD-81-82, June 18, 1981)

Improving the Health and Safety of National Park Facilities

Our report to the Ranking Minority Member of the Senate Committee on Energy and Natural Resources recommended that the Secretaries of Agriculture and the Interior take immediate action to correct health and safety problems in national parks and forests. We also recommended that the Congress give priority to funding projects to repair and upgrade facilities with the most serious hazards.

The Senate Appropriations Committee added \$16.5 million to the Park Service fiscal year 1981 appropriation. The committee report noted that "current budget restraints have aggravated the problem to the extent that recent General Accounting Office investigations have turned up serious health and safety deficiencies." The committee report also noted that "only the current budget restraints and the need for better definition of total maintenance needs kept the committee from recommending even higher maintenance funding." In addition to the congressional action, the Park Service embarked on seven programs designed to identify, correct, and prevent health and safety problems in national parks. (CED-80-115, Oct. 10, 1980)

Change in Tax Laws for Americans Employed Overseas

In our review of the impact of the 1978 Foreign Earned Income Act on employment of Americans abroad, we reported that

- U.S. tax provisions were a major disincentive to employing U.S. citizens overseas for a group of major U.S. companies,
- tax returns were difficult and expensive to prepare under the act's complex rules, and
- American employees who were receiving reimbursements were more costly than other citizens of competing countries who were not taxed by their home countries.

We urged the Congress to place Americans working abroad on a more competitive income tax basis by adopting a complete or limited-but-generous exclusion of foreign earned income that would be relatively simple to administer.

The Economic Recovery Tax Act of 1981 (Public Law 97-34, Aug. 13, 1981) provided a generous exclusion of foreign earned income (\$75,000 in 1982, increasing to \$95,000 in 1986) plus a deduction for excessive housing costs overseas. This provision should eliminate U.S. tax liability on foreign earned income for a large majority of Americans employed abroad. In addition, the exclusion and deduction will be much easier to calculate than the prior deductions, thus reducing the complexity and cost of tax return preparation.

Proponents of the liberalized tax benefits argued that resulting increased employment abroad would significantly stimulate U.S. exports, leading to greater domestic production and related corporate and personal income tax revenues. Although such benefits are extremely difficult to measure with accuracy, a prominent econometric analysis firm estimated that the former restrictive tax

provision would reduce Federal tax revenues by about \$6 billion in 1980.

The estimated 150,000 overseas taxpayers should further benefit from the much simpler, and thus less costly, preparation of tax returns. Returns under the prior, complex law typically cost about \$900 to prepare for those we surveyed. In addition, IRS administrative and enforcement costs should be reduced. (ID-81-29, Feb. 27, 1981)

Better Regulations for FAA Certification and Operation of Large Aircraft

In testimony before the House Subcommittee on Government Activities and Transportation of the Committee on Government Operations, we pointed out that certain large aircraft may be avoiding commercial aircraft safety regulations and certificate requirements through leasing arrangements and other means. We noted that a number of fatal accidents involved such operations. In our subsequent report to the Secretary of Transportation, we recommended that, if Federal Aviation Administration chose to combat this problem with new regulations, FAA inspectors should be given the necessary tools to enforce compliance. A major tool not available was routine FAA access to such aircraft while they are being operated.

On October 9, 1980, FAA adopted new certification and operating rules covering such aircraft operations. Part of the new regulation provides for free and uninterrupted FAA access to the pilot compartment. (CED-79-10, Nov. 21, 1978)

Changes Made to Management Procedures and Operations of Military Service Clubs

In our study on problems with the management and administration of

the military club system and related alcohol package store operations, we recommended that the Department of Defense improve organizational efficiency and the delivery of morale, welfare, and recreation services to military personnel. As a result, hearings on the military club system were held in October 1979, and the Nonappropriated Fund Panel subsequently released a report with 18 recommendations that expanded upon those made in our report.

In December 1980, DOD advised the Nonappropriated Fund Panel that they concurred with 16 of the 18 recommendations and either were acting on or had already complied with them, including

- physically separating the alcohol package store from club operations so that both operations were clearly visible,
- consolidating clubs at installations where the base population could not profitably support separate clubs,
- providing central management and distribution of package store profits, and
- establishing profit goals for the club, excluding alcohol package store distribution.

Although no measurable savings will result from these actions, club management will be strengthened. Eventually, improved club operations will reduce the need for appropriated fund support. In addition, changes in the management and distribution of alcohol package store profits will help to expand the morale, welfare, and recreation program and reduce the need for appropriated fund support. (FPCD-79-9, Jan. 15, 1979)

Improving the National Disaster Loan Programs

In our report to the Congress on the Farmers Home Administration and Small Business Administration National

Disaster Loan Programs, we recommended that the Congress

- amend the Small Business Act to preclude disaster assistance loans to farmers because similar loans were available from FmHA and
- continue the credit-elsewhere test for FmHA disaster loans and extend this test to SBA disaster loans, should farmers continue to be eligible for such loans.

Public Law 96-302, approved on July 2, 1980, precludes SBA from making disaster loans to farmers to repair or replace business property unless the farmers were refused assistance from FmHA. Further, the law establishes a credit-elsewhere test for the purpose of assessing a higher interest rate—one based on the cost of money to the Government—to those business applicants able to obtain sufficient credit elsewhere. (CED-79-111, Aug. 6, 1979)

Additional Testing Required of C-X Aircraft

Although the C-X aircraft had been widely reported as needing the capability to operate on semiprepared surfaces, such as sand or gravel, the model contract in the C-X request for proposals did not require the contractor to test or demonstrate C-X capabilities on other than paved surfaces. The Air Force had stated that the ability to operate on semiprepared surfaces is critical because over one-half of the runways in the Persian Gulf area and many other runways in other parts of the world are unpaved. Without actual testing or demonstrating, however, there would be no guarantee the C-X could properly operate on semiprepared surfaces, including meeting minimum landing and takeoff performance specifications.

Our letter report to the Secretary of Defense recommended that the contractor be required to thoroughly demonstrate C-X capabilities on

semiprepared surfaces. Contract modification was approved requiring the contractor to complete such testing. (MASAD-81-24, Apr. 6, 1981)

Greater Flexibility in Managing Recruiting and Advertising Resources

Our report stated that one of the greatest stumbling blocks to achieving recruiting goals is the requirement for all Services to obtain congressional committee approval for spending additional recruiting funds through reprogramming, no matter how small the amount. This hinders recruiting management's ability to quickly adjust its recruiting program to developing problems.

The budgetary reprogramming process, whereby appropriated funds are shifted from one budget category to another (or from other accounts into recruiting), is one of the key tools used by Service recruiting programs to counter emerging problems or to increase and decrease funds to balance capabilities with recruiting objectives.

The Department of Defense's two types of reprogramming actions are those requiring prior approval of congressional committees and those "below threshold levels," which can be handled internally by the Services without approval of either the Congress or the Secretary of Defense. Special-interest items are excluded from these threshold levels. Although the Secretary has the legal authority to transfer funds between appropriations, the Secretary will not use this authority, without prior approval, for special-interest items.

As a result, in December 1980, House and Senate conferees agreed that when the total appropriated to each Service for recruiting and advertising is not exceeded, "each Service is free to realign these resources with a stipulation that the advertising program

of each active and reserve component remains a separate item of congressional interest."

Although no measurable savings will result from this action, the Services will now have an increased flexibility to adapt policy and resources to ever-changing conditions of market supply and demand, thereby improving their ability to accomplish recruiting goals. (FPCD-80-64, Sept. 18, 1980)

Improved Procedures for Assuring Cost-Effective Power System Reserves for the Bonneville Power Administration

The Bonneville Power Administration can interrupt power to its direct service industrial customers and, in effect, use this mechanism as a means of providing power system reserves. Our report entitled "Impacts and Implications of the Pacific Northwest Power Bill" stated that BPA had no support to justify that these power interruptions were the most effective and economical method of providing power reserves and recommended legislation to require BPA to conduct a thorough analysis of the economic, environmental, and social cost of alternative means of providing system reserves.

On December 5, 1980, the Congress passed the Pacific Northwest Power Planning and Conservation Act (Public Law 96-501), which requires an overall regional energy plan to be developed. The act requires the plan to include an analysis of reserve and reliability requirements and cost-effective methods of providing reserves designed to ensure adequate electric power at the lowest cost. (EMD-79-105, Sept. 4, 1979)

Strengthening The Congress' Ability to Oversee FCC Operations

Our report entitled "Organizing the Federal Communications Commission for Greater Management and Regulatory Effectiveness" recommended that the Congress

- establish a periodic rather than permanent authorization for the FCC and
- require FCC to provide reports to the Congress stating Commission goals, objectives, and priorities and its progress in meeting these goals and objectives.

Public Law 97-35, approved on August 13, 1981, includes a requirement that FCC submit an annual report to the Congress which

- lists the specific goals, objectives, and priorities of the Commission to be projected over 12, 24, and 36 month periods,
- describes in detail the programs established to meet the goals, objectives, and priorities,
- provides an evaluation of actions taken during the preceding year to fulfill the functions of the Commission, and
- contains recommendations for legislative action required to enable the Commission to meet its objectives. (CED-79-107, July 30, 1979)

Increased Emphasis Toward the Safety and Health of Workers at Enrichment Plants

Department of Energy's Oak Ridge Operations Office is responsible for protecting the safety and health of workers at DOE-owned, contractor-operated enrichment plants. Oak Ridge is also responsible, however, for production at those nuclear facilities. This situation creates a potential conflict of interest.

In a report to the Chairman, Senate Subcommittee on Energy, Nuclear

Proliferation, and Federal Services, we recommended that the Secretary of Energy reorganize the Oak Ridge Operations Office to provide insulation between safety and health concerns and production goals and objectives.

DOE agreed that the safety and health function at the Oak Ridge Operations Office should be independent from production goals and objectives. Subsequently, DOE established an Assistant Manager position with responsibility for the safety and health program and with no responsibility for production goals and objectives. (EMD-80-78, July 11, 1980)

Employability Development Systems to Improve CETA Operations and Training Programs

During the planning stage of our review of employability development systems under the Comprehensive Employment and Training Act (CETA), we found little guidance on what CETA prime sponsors should have as part of their systems for meeting participants' employment needs and moving them into unsubsidized jobs. Information on these systems was scattered through various parts of the law and regulations.

Many of the prime sponsors as well as other organizations used our preliminary position paper on employability development systems as a source of technical assistance. Several prime sponsors followed the position paper guide in developing and revising employability plans. Other sponsors and Department of Labor officials used the paper in training staff.

Because prime sponsors often had weak employability development systems which were not in compliance with the law, we believe the use of our position paper to improve operations and training will contrib-

to improving sponsors' systems. In addition, this should enhance the abilities of prime sponsors to meet participants' needs and to move them into subsidized jobs.

Improvements in the High Energy Physics Program

Under an agreement with the Office of Management and Budget, the U.S. high energy physics program is annually budgeted about \$300 million in 1979 dollars, plus inflation. The Department of Energy and the National Science Foundation, with the advice of the physics community, OMB, and the Congress, allocated the budgeted funds to the program's various functions.

During our review of the U.S. high energy physics program, we noted that without documented plans, the program appeared to be overemphasizing the construction of particle accelerators (the principal "tool" of high energy physicists) to the detriment of other key program elements, such as long-range accelerator research and development, accelerator utilization, and experimental support.

DOE concurred with our recommendation to institute the development of plans for these other key program elements. For the fiscal year 1982 budget, DOE decided to reduce its initially proposed funding of accelerator construction by \$20 million and, instead, allocate those funds to accelerator utilization. Similarly, NSF decided not to fund a \$25 million project to increase the energy level of an accelerator and allocated funds instead toward long-range accelerator research and development and experimental support. These steps taken by DOE and NSF as a result of planning actions implemented in accordance with our recommendation will result in improved program effectiveness within exist-

ing funding levels. (EMD-80-58, Sept. 16, 1980)

Preventing the Marketing of Raw Meat and Poultry Containing Potentially Harmful Residues

We reported to the Congress that an estimated 14 percent by dressed weight of the meat and poultry sampled by the Department of Agriculture between 1974 and 1976 contained illegal and potentially harmful residues of animal drugs, pesticides, or environmental contaminants, many of which were known or suspected to cause cancer, birth defects, or other toxic effects.

As a result of our report, the Food and Drug Administration initiated a concerted effort to identify deliberate and repeated misuses of animal drugs to single out producers and growers for prosecution, injunction, or seizure actions and reexamined its procedures for recommending regulatory actions. In addition, FDA (1) began several research projects to address the need for reliable animal drug residue detection methods, (2) began a cooperative effort with USDA to develop an analysis to detect residues in tissues, and (3) directed its activities to follow up on reported residue violations of the greatest potential harm in human food. (HRD-79-10, Apr. 17, 1979)

Obligating Recruits Entering The U.S. Merchant Marine Academy and Six State Maritime Academies

In a June 1977 report, we concluded that recruits entering the U.S. Merchant Marine Academy and the six State maritime academies that receive Federal support should sign an obligatory statement committing them, upon graduation, to serve as licensed officers in the merchant

marine or as military officers in the U.S. Navy.

MARAD responded to the recommendation with proposed legislation which was ultimately enacted into Public Law 96-453 dated October 15, 1980. The new law requires those entering the U.S. Merchant Marine Academy and the six State maritime academies to sign an obligatory statement committing them, upon graduation, to serve as licensed officers in the merchant marine or as military officers in the U.S. Navy; it defines those segments of the merchant marine industry considered as acceptable for this service obligation. The law authorizes the Secretary of Navy to order those graduates not meeting their merchant marine obligation to serve in the U.S. Navy for periods up to 3 years and gives the Secretary of Commerce the available legal machinery needed to pressure the graduates into appropriate service in return for Federal financial support they receive.

The new law, if enforced, should suffice in lieu of job placement goals to justify continuing the U.S. Merchant Marine Academy and Federal support to the six State maritime academies. (FPCD-77-44, June 15, 1977)

Strengthening DOD Construction Project Planning and Improving Morale, Welfare, and Recreational Facilities

We reported that Department of Defense had a large backlog of facility construction projects that could not be funded, yet some ongoing construction projects were larger than needed, had not been adequately justified or planned, or were being built to accommodate persons not on active duty.

DOD fully agreed with our six recommendations and said all of them were in some phase of implementation, including

- revisions to appropriate portions of DOD's construction criteria regarding (1) ranking the priority of facility needs, (2) specifying optimum space requirements, and (3) specifying the population for whom facilities are built
- new requirements to better document scoping, planning, and needs determination processes,
- new procedures to effect a more centrally managed morale, welfare, and recreation construction program within each Service,
- expansion of the major command role in reviewing and validating construction projects,
- a requirement for on-site needs assessments aimed at identifying facility deficiencies—to include inventories of comparable facilities at nearby military installations and in the civilian community.

Although no measurable savings are attributable to these actions, the strengthening of project planning, review, approval, and funding processes will help ensure that projects built with the limited amount of non-appropriated funds will fulfill the most urgent needs. (FPCD-80-67, Aug. 27, 1980)

Improvements in FDA's Regulation of Imported Products

We reported to the Congress that a lack of information on products entering the United States limited Food and Drug Administration's efforts to regulate imported products before they are sold to the American public. As a result, FDA could not determine the effectiveness of its import surveillance, assess the extent that imports violate laws or regulations, or ensure that all import products are inspected periodically.

FDA subsequently completed an in-depth evaluation of its import activities, instructed program managers to review import entry documents to ensure that FDA is informed of all products subject to its jurisdiction, and revised the bonding criteria for importers. (HRD-77-72, July 5, 1977)

Enhanced Security for Nuclear Weapons

Our report to the Chairman, Senate Subcommittee on Energy, Nuclear Proliferation, and Federal Services, said that the level of security for nuclear weapons could be improved if certain measures were required and implemented by the Department of Defense and the services. Essentially, we recommended that certain alarms be required at specific locations within the various sites to help detect unauthorized intrusions into weapons storage areas.

In response to this recommendation, DOD issued guidance to its overseas sites, requiring them to place the alarms at the locations identified in our report. The requirement became effective April 8, 1981, and is now being put into the DOD Nuclear Weapons Security Manual (C-EMD-81-2, Nov. 3, 1980)

Guidance Published on Contracting For Computer Software Development

Our report on software development contracting identified serious problems with Federal contracting for computer software development. The General Services Administration published FPR 51 and FPMR F-131, dated May 19, 1981, in response to our recommendation to issue guidance to assist Federal agencies in managing the unique factors involved in contracts for custom software development. (FGMSD-80-4, Nov. 9, 1979)

Conversion of Existing Cargo Ships In Lieu of New Construction

To meet the 12 ship requirements for prepositioning equipment and supplies for Department of Defense's Rapid Deployment Force, the Navy planned to build 8 cargo ships and acquire and modify 4 existing commercial cargo ships. We developed the position that a minimum of eight, not four, existing ships should be considered for acquisition and conversion instead of the new construction.

Our position was presented to the House Appropriations Committee, Subcommittee on Defense, staff. Because of actions taken by the subcommittee in support of our position, the Navy decided to acquire and convert six existing ships, the net effect being a substitution of two additional ships for new construction.

On the basis of information we provided to the House Appropriations Committee, fiscal year 1981 funding was not approved by Congress for construction of the first ship. In addition, the committee also denied a fiscal year 1982 Navy request for funding the construction of the second ship, but directed that this money be used to acquire and convert two existing ships. (PLRD-81-55, July 27, 1981)

Justice Needs to Better Manage Its Fight Against Public Corruption

In a report to Congressman Conyers, we recommended that the Department of Justice require that

- a standard definition of "public corruption" be delineated to enable consistent reporting of cases handled by the U.S. attorneys,
- a system be developed and implemented to identify and classify public corruption cases to enable future evaluation of the cases handled, and
- the Public Integrity Section take a more active role in managing the public corruption effort.

GAO also recommended, with regard to the Economic Crime Enforcement Program, that the Attorney General require the development of a plan that will enable the Department to fully evaluate the success of this new program and identify areas where improvements could enhance its efforts. The Attorney General also needs to clarify the roles of this program and its relationship to the responsibilities of the Public Integrity Section.

The Department of Justice agreed with these recommendations and has either taken, or plans to take, actions to implement them. (GGD-80-38, July 27, 1980)

APPENDIXES

NUMBER OF AUDIT REPORTS ISSUED DURING FISCAL YEAR 1981¹

	Addressee				TOTAL
	Congress ²	Committee ³	Member	Agency Officials ⁴	
Administration of Justice.....	7	7	2	4	20
Agriculture.....	7	6	13	7	33
Automatic Data Processing.....	3	13	1	6	23
Commerce and Housing Credit.....	7	6	5	10	28
Community and Regional Development.....	9	6	5	8	28
Congressional Information Services.....	5	23	0	1	29
Education, Training, Employment & Social Services.....	10	20	6	5	41
Energy.....	29	45	14	27	115
Financial Management & Information System.....	10	8	3	11	32
General Government.....	36	40	15	41	132
General Purpose Fiscal Assistance.....	2	0	0	4	6
General Science, Space & Technology.....	2	2	2	7	13
Health.....	10	21	10	12	53
Impoundment Control Act of 1974.....	17	0	0	1	18
Income Security.....	16	12	11	7	46
International Affairs.....	22	7	2	15	46
National Defense.....	31	70	16	55	172
Natural Resources & Environment.....	21	22	14	12	69
Non-Discrimination & Equal Opportunity.....	2	1	1	3	7
Procurement Other Than Defense.....	0	5	5	12	22
Transportation.....	9	13	6	6	34
Veterans Benefits and Services.....	1	4	2	2	9
TOTAL	256	331	133	256	976

¹ A detailed list of these reports is contained in Appendix 2. This listing excludes certain reports classified for national security reasons for which unclassified digests have not been prepared.

² Reports submitted to the Congress are addressed to the President of the Senate and the Speaker of the House of Representatives. Copies are sent to the Director, Office of Management and Budget; the Senate and House Committees on Appropriations and Government Operations; the appropriate legislative committees in the Senate and the House; Members of the Congress from the districts in which the activities reported on are located; others in the Congress, as requested; the President of the United States, as appropriate; the agencies reported on; and others directly affected.

³ Includes reports addressed to officers of the Congress.

⁴ Comprises reports addressed to heads of departments or agencies, to other officials at department or agency headquarters, to department or agency officials at regional or other local offices, or to commanding officers at military installations.

CATALOG OF AUDIT REPORTS ISSUED DURING FISCAL YEAR 1981

Administration of Justice

Federal Correctional Activities

- Congress** Jail Inmates' Mental Health Care Neglected: State and Federal Attention Needed. Department of Health and Human Services, National Institutes of Health; and Department of Justice. *GGD-81-5, 11-17-80*
- Women in Prison: Inequitable Treatment Requires Action. Department of Justice and Administrative Office of the United States Courts. *GGD-81-6, 12-10-80*
- Agency Officials** The Bureau of Prisons' Actions Since the Danbury Fire. Department of Justice *GGD-81-52, 3-9-81*

Federal Law Enforcement Activities

- Congress** Prospects Dim for Effectively Enforcing Immigration Laws. Department of Justice, Immigration and Naturalization Service. *GGD-81-4, 11-5-80*
- Number of Undocumented Aliens Residing in the United States Unknown. Department of Justice. *GGD-81-56, 4-6-81*
- Assurance Needed That Import Classifications Are Accurate. Department of the Treasury, United States Customs Service. *GGD-81-46, 4-23-81*
- Committees** The Multi-State Regional Intelligence Projects--Who Will Oversee These Federally Funded Networks? Department of Justice. (Request of Representative Richardson Preyer, Chairman, Government Information and Individual Rights Subcommittee, House Committee on Government Operations) *GGD-81-36, 12-31-80*
- Asset Forfeiture--A Seldom Used Tool in Combatting Drug Trafficking. Department of Justice, Drug Enforcement Administration; and Department of the Treasury, United States Customs Service. (Request of Senator Joseph R. Biden, Chairman, Criminal Justice Subcommittee, Senate Committee on the Judiciary) *GGD-81-51, 4-10-81*
- Better Communication Could Have Enhanced Enforcement of Federal Oil Pricing Regulations. Departments of Justice and Energy. (Request of Senator Howard M. Meizenbaum and Representatives John Conyers, Jr., Chairman, Crime Subcommittee, House Committee on the Judiciary; and John D. Dingell, Chairman, House Committee on Energy and Commerce) *GGD-81-60, 5-4-81*
- Customs' Collection of Additional Import Duties on Mushrooms. Department of the Treasury; and Department of Commerce, Bureau of the Census. (Request of Senator John Heinz, Chairman, International Finance Subcommittee, Senate Committee on Banking, Housing and Urban Affairs) *GGD-81-77, 5-15-81*
- INS Staffing Levels. Department of Justice and Office of Management and Budget. (Request of Representative Geraldine A. Ferraro, Chairman, Human Resources Subcommittee, House Committee on Post Office and Civil Service) *FPCD-81-67, 8-20-81*
- Members** Coast Guard Drug Interdiction on the Texas Coast. Department of Transportation. (Request of Senator Lloyd Bentsen) *CED-81-104, 5-19-81*
- Agency Officials** Fewer Agent Transfers Should Benefit the FBI and Its Agents as Well as Save Money. Department of Justice. *GGD-81-102, 9-24-81*

Federal Litigative and Judicial Activities

- Congress** More Guidance and Supervision Needed Over Federal Grand Jury Proceedings. Department of Justice, Judicial Conference of the United States, and Administrative Office of the United States Courts. *GGD-81-18, 10-16-80*
Better Management Can Ease Federal Case Backlog. Department of Justice and Judicial Conference of the United States. *GGD-81-2, 2-24-81*
- Committees** Congress Should Clarify the Speedy Trial Act To Resolve Differing Interpretations. Department of Justice, Administrative Office of the United States Courts, and Judicial Conference of the United States. (Request of Senator Joseph R. Biden, Chairman, Criminal Justice Subcommittee, Senate Committee on the Judiciary; and Representative John Conyers, Jr., Chairman, Crime Subcommittee, House Committee on the Judiciary) *GGD-81-1, 11-18-80*
State Exclusionary Rule Procedures. Department of Justice and Administrative Office of the United States Courts. (Request of Senator Edward M. Kennedy, Chairman, Senate Committee on the Judiciary) *GGD-81-33, 12-22-80*
- Members** Use of Consultants by the Department of Justice. (Request of Senator Max S. Baucus) *GGD-81-55, 4-17-81*
- Agency Officials** Federal Jury Management Practices. Department of Justice and Administrative Office of the United States Courts. *GGD-81-42, 3-4-81*
Better Management Needed in Automating the Federal Judiciary. Administrative Office of the United States Courts. *GGD-81-19, 4-2-81*

Agriculture

- Congress** Farmer-Owned Grain Reserve Program Needs Modification To Improve Effectiveness. Department of Agriculture. *CED-81-70, 6-26-81*
Review of Financial Statements of Commodity Credit Corporation. Department of Agriculture. *CED-81-137, 8-13-81*
- Committees** Summary of GAO Reports Issued Since 1977 Pertaining to Farm Bill Legislation. Departments of Agriculture and Health and Human Services. *CED-81-43, 1-21-81*
- Members** Information on Personnel and Travel at the Federal Crop Insurance Corporation. Department of Agriculture. (Request of Senator Edward Zorinsky) *FPCD-81-22, 12-23-80*
- Agency Officials** Food in the Future--Proceedings of a Planning Symposium. Department of Agriculture. *CED-81-42, 5-81*
Need To Reevaluate Helistat Program Objectives and Progress. Department of Agriculture, Forest Service; and Department of the Navy. *MASAD-81-31, 6-2-81*
Emerging Issues From New Product Development in Food Manufacturing Industries. Department of Agriculture and Federal Trade Commission. *CED-81-138, 8-19-81*
Grain Fumigation: A Multifaceted Issue Needing Coordinated Attention. Department of Labor, Occupational Safety and Health Administration; Environmental Protection Agency; Department of Health and Human Services, Food and Drug

Administration; Departments of Agriculture and Transportation; Consumer Product Safety Commission; and Interagency Regulatory Liaison Group. *CED-81-152, 9-10-81*

Agricultural Research and Services

- Congress** Department of Agriculture Should Have More Authority To Assess User Charges. *CED-81-49, 4-16-81*
- Improving Sanitation and Federal Inspection at Slaughter Plants: How To Get Better Results for the Inspection Dollar. Department of Agriculture, Food Safety and Inspection Service. *CED-81-118, 7-30-81*
- Cooperative Extension Service's Mission and Federal Role Need Congressional Clarification. Department of Agriculture. *CED-81-119, 8-21-81*
- Committees** Further Federal Action Needed To Detect and Control Environmental Contamination of Food. Department of Health and Human Services, Food and Drug Administration; Environmental Protection Agency; Department of Agriculture, Food Safety and Quality Service; and Office of Technology Assessment. (Request of Senator Warren G. Magnuson, Chairman, Senate Committee on Appropriations) *CED-81-19, 12-31-80*
- GAO Comments on the Impact of the USDA Reorganization on Nutrition. (Request of Representatives George E. Brown, Jr., Chairman, Department Operations, Investigations and Oversight Subcommittee, House Committee on Agriculture; and Doug Walgren, Chairman, Science, Research and Technology Subcommittee, House Committee on Science and Technology) *CED-81-150, 8-17-81*
- Members** Agricultural Research and Extension Programs To Aid Small Farmers. Department of Agriculture, Science and Education Administration. (Request of Senator Donald Stewart) *CED-81-18, 10-17-80*
- Increase in Hourly Rate Charged by Department of Agriculture for Resident Inspectors at Egg Processing Plants. (Request of Senator Roger W. Jepsen) *CED-81-82, 3-11-81*
- Long-Range Planning Can Improve the Efficiency of Agricultural Research and Development. Department of Agriculture. (Request of Representative George E. Brown, Jr.) *CED-81-141, 7-24-81*
- Agency Officials** Weak Management in Animal Disease Control Program Results in Large Economic Losses. Department of Agriculture, Animal and Plant Health Inspection Service. *CED-81-96, 6-24-81*

Farm Income Stabilization

- Congress** The Department of Agriculture Can Minimize the Risk of Potential Crop Failures. *CED-81-75, 4-10-81*
- Supervision of Grain Sales to Soviet Union: Monitoring Difficult--Shortfall Substantially Offset. Department of Agriculture. (Request of Senator Charles E. Grassley and Representatives Thomas M. Hagedorn, Glenn L. English, E. Thomas Coleman, Douglas K. Bereuter, William C. Wampler, and Larry J. Hopkins) *C-CED-81-1, 3-3-81*
- Committees** An Assessment of Parity as a Tool for Formulating and Evaluating Agricultural Policy. Department of Agriculture. (Request of Representatives Frederick W. Richmond, Chairman, Domestic Marketing, Consumer Relations, and Nutrition Sub-

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- Members** Pension Fund Investment in Agricultural Land. Department of Agriculture. (Request of Representatives Thomas A. Daschle, E. Thomas Coleman, Berkley W. Bedell, Beryl Anthony, Jr., Daniel K. Akaka, Thomas R. Harkin, Leon E. Panetta, Frederick W. Richmond, and William M. Thomas) *CED-81-86, 3-26-81*
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- Analysis of Certain Aspects of the California-Arizona Navel Orange Marketing Order. Department of Agriculture, Agricultural Marketing Service. (Request of Representative George Miller) *CED-81-129, 7-2-81*
- Lessons To Be Learned From Offsetting the Impact of the Soviet Grain Sales Suspension. Department of Agriculture, Commodity Credit Corporation; and Departments of Commerce and State. (Request of Senator Charles E. Grassley and Representatives Thomas M. Hagedorn, Glenn L. English, E. Thomas Coieman, Douglas K. Bereuter, William C. Wampler, and Larry J. Hopkins) *CED-81-110, 7-27-81*
- Analysis of Certain Operations of the Federal Crop Insurance Corporation. Department of Agriculture. (Request of Senator Roger W. Jepsen) *CED-81-148, 7-30-81*
- Storage Cost Data on CCC-Owned Dairy Commodities. Department of Agriculture. (Request of Representative Donald J. Pease) *CED-81-157, 9-18-81*
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- U.S. Grain Transportation Network Needs System Perspective To Meet Future World Needs. Departments of Agriculture and Transportation; and Department of the Army, Corps of Engineers. (Request of Senator Max S. Baucus, Chairman, Limitations of Contracted and Delegated Authority Subcommittee, Senate Committee on the Judiciary) *CED-81-59, 4-8-81*
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- Congress** Continued Use of Costly, Outmoded Computers in Federal Agencies Can Be Avoided. Office of Management and Budget and General Services Administration *AFMD-81-9, 12-15-80*
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- Committees** Review of GSA's Acquisition of ADP Resources. Office of Management and Budget (Request of Representative Jack Brooks, Chairman, House Committee on Government Operations) *AFMD-81-15, 10-24-80*
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- Agency Officials** Examination of the Financial Statements of the Urban Renewal Fund for Fiscal Year 1979. Department of Housing and Urban Development. *CED-81-62, 2-17-81*
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Using Congressional Reporting Requirements in the Budget Process. (Request of Representative John B. Anderson) *PAD-81-24, 12-18-80*

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 - The Office of the Special Counsel Can Improve Its Management of Whistleblower Cases. Office of Personnel Management, Office of Management and Budget, and Merit Systems Protection Board. *FPCD-81-10, 12-30-80*
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 - Use of Quality Control Circles in the Federal Government. Office of Personnel Management. *FPCD-81-31, 1-7-81*
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 - Federal Merit Pay: Important Concerns Need Attention. Office of Personnel Management. *FPCD-81-9, 3-3-81*
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An Assessment of 1980 Census Results in 10 Urban Areas. Department of Commerce, Bureau of the Census. (Request of Representative John J. Rhodes) *GGD-81-29, 12-24-80*

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Illegal Tax Protesters Threaten System. Department of the Treasury, Internal Revenue Service. (Request of Representative Benjamin S. Rosenthal, Chairman, Commerce, Consumer and Monetary Affairs Subcommittee, House Committee on Government Operations) *GGD-81-83, 7-8-81*

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Agency Officials IRS Can Reduce Processing Costs by Not Transcribing Cents Data From as Many Lines on Tax Returns. Department of the Treasury. *GGD-81-84, 6-19-81*

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• Better Accountability Procedures Needed in NSF and NIH Research Grant Systems. Department of Health and Human Services. *PAD-81-29, 9-30-81*

- Committees** Multiyear Authorizations for Research and Development. *PAD-81-61, 6-3-81*
- Members** NASA Lewis Research Center Attempts To Procure Suitable Wind Turbine Blades. Department of Energy. (Request of Senator Donald W. Riegle and Representative Guy Vander Jagt) *PSAD-81-12, 11-21-80*
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- Agency Officials** National Research Centers Supported by NSF. *PAD-81-79, 6-25-81*

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- Agency Officials** Implementing a Data Handling Policy for Space Science Flight Investigations. National Aeronautics and Space Administration. *MASAD-81-34, 5-29-81*

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- Agency Officials** NASA's Standard Parts Program--Are the Objectives Being Accomplished? Departments of Defense and the Air Force. *PSAD-81-18, 1-8-81*

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- Committees** Increasing Use of Data Telecommunications Calls for Stronger Protection and Improved Economies. Office of Management and Budget, General Services Administration, Department of Commerce, and Veterans Administration. (Request of Senator Max S. Baucus, Chairman, Limitations of Contracted and Delegated Authority Subcommittee, Senate Committee on the Judiciary; and Representative Richardson Preyer, Chairman, Government Information and Individual Rights Subcommittee, House Committee on Government Operations) *LCD-81-1, 11-12-80*
- Agency Officials** Deficiencies in the St. Louis Defense Telephone Service Should Be Avoided in Future Consolidations. Office of Management and Budget, Departments of Defense and the Army, and General Services Administration. *LCD-81-4, 10-27-80*
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- Congress** Health Service Program Needs Assessments Found Inadequate. Department of Health and Human Services. *HRD-81-63, 6-15-81*
- Agency Officials** Reimbursement for National Health Service Corps Personnel. Department of Health and Human Services, Health Services Administration. *HRD-81-90, 6-4-81*

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- Congress** Problems in Assessing the Cancer Risks of Low-Level Ionizing Radiation Exposure. Department of Energy; Nuclear Regulatory Commission; Department of Health and Human Services, Centers for Disease Control; and Environmental Protection Agency. *EMD-81-1, 1-2-81*
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- Committees** Better Accountability Needed at the Medical University of South Carolina. Department of Health and Human Services. (Request of Senator Lawton Chiles, Ranking Minority Member, Federal Spending Practices, Efficiency and Open Government Subcommittee, Senate Committee on Government Operations) *AFMD-81-32, 2-27-81*
- Agency Officials** Coordinating and Linking Programs Directed Toward Increasing the Numbers of Minority and Disadvantaged Individuals in the Health Professions. Department of Education; and Department of Health and Human Services, Public Health Service. *HRD-81-87, 5-5-81*

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- Members** Lands in the Lake Chelan National Recreation Area Should Be Returned to Private Ownership. Department of the Interior, National Park Service. (Request of Senator Ted Stevens) *CED-81-10, 1-22-81*
- Cost Estimate for the Currituck Outer Banks National Wildlife Refuge Needs Revision. Department of the Interior, United States Fish and Wildlife Service, and Department of the Army, Corps of Engineers. (Request of Senator Jesse A. Helms and Representative G. William Whitehurst) *CED-81-48, 4-21-81*
- The National Park Service Should Improve Its Land Acquisition and Management at the Fire Island National Seashore. Department of the Interior. (Request of Senator Daniel P. Moynihan) *CED-81-78, 5-8-81*
- Proposed Changes to the Payment in Lieu of Taxes Program Can Save Millions. Department of the Interior. (Request of Representative James H. Weaver) *PAD-81-82, 7-10-81*
- Federal Land Acquisition and Management Practices. Departments of Agriculture and the Interior. (Request of Senator Ted Stevens) *CED-81-135, 9-11-81*
- Agency Officials** Proposed Forest Service Land Exchange Involving the Chattahoochee National Forest in Georgia. Departments of Transportation and Agriculture. (Request of Representative Lawrence P. McDonald) *CED, 12-17-80*
- Forest Service Land Exchange Activities in Chattahoochee and Oconee National Forests. Department of Agriculture. (Request of Representative Lawrence P. McDonald) *CED, 4-23-81*
- Continuing Need for a National Helium Conservation Policy. Departments of Energy and the Interior. *EMD-81-91, 6-15-81*

Other Natural Resources

- Congress** New Strategy Required For Aiding Distressed Steel Industry. Departments of Commerce and Transportation, and Council of Economic Advisers. *EMD-81-29, 1-8-81*

New Means of Analysis Required for Policy Decisions Affecting Private Forestry Sector. Department of the Treasury; and Department of Agriculture, Forest Service. *EMD-81-18, 1-21-81*

The Nation's Unused Wood Offers Vast Potential Energy and Product Benefits. Departments of Energy and Defense; Department of Agriculture, Forest Service; General Services Administration; and Environmental Protection Agency. *EMD-81-6, 3-3-81*

Minerals Management at the Department of the Interior Needs Coordination and Organization. *EMD-81-53, 6-5-81*

Assessing the Impact of Federal and State Taxes on the Domestic Minerals Industry. Department of the Interior, Bureau of Mines; Department of the Treasury; and Executive Office of the President. *EMD-81-13, 6-8-81*

Committees

Federal Industrial Targets and Procurement Guidelines Programs Are Not Encouraging Recycling and Have Contract Problems. Office of Federal Procurement Policy, Environmental Protection Agency, Department of Energy, and Office of Management and Budget. (Request of Representative James J. Florio, Chairman, Transportation and Commerce Subcommittee, House Committee on Interstate and Foreign Commerce) *EMD-81-7, 12-5-80*

Marine Sanctuaries Program Offers Environmental Protection and Benefits Other Laws Do Not. Department of Commerce, National Oceanic and Atmospheric Administration. (Request of Representative John B. Breaux, Chairman, Fisheries, Wildlife Conservation and the Environment Subcommittee, House Committee on Merchant Marine and Fisheries) *CED-81-37, 3-4-81*

Foreign Investment in U.S. Seafood Processing Industry Difficult To Assess. Department of Commerce. (Request of Representative Les AuCoin, Chairman, Ad Hoc Select Subcommittee on Maritime Education and Training, House Committee on Merchant Marine and Fisheries) *CED-81-65, 3-30-81*

Congressional Guidance and Better Federal Coordination Would Improve Marine Mammal Management. Department of the Interior, United States Fish and Wildlife Service; and Department of Commerce, National Oceanic and Atmospheric Administration. (Request of Representative John D. Dingell) *CED-81-52, 5-11-81*

Minerals Critical to Developing Future Energy Technologies, Their Availability, and Projected Demand. Department of the Interior and Office of Science and Technology Policy. (Request of Senator Henry M. Jackson, Ranking Minority Member, Senate Committee on Energy and Natural Resources) *EMD-81-104, 6-25-81*

Status Report: "National Materials and Minerals Policy, Research and Development Act of 1980." Department of the Interior, Bureau of Mines; Department of Commerce, National Bureau of Standards; Department of Defense; and Office of Science and Technology Policy. (Request of Representative Don Fuqua, Chairman, House Committee on Science and Technology) *EMD-81-124, 7-27-81*

Improvements in Department of the Interior Leasing of Potential Aluminum Resources Are Necessary for More Timely Decisionmaking. (Request of Representative James D. Santini, Chairman, Mines and Mining Subcommittee, House Committee on Interior and Insular Affairs) *EMD-81-135, 9-10-81*

Mining on National Park Service Lands--What Is at Stake. Department of the Interior. (Request of Representative James D. Santini, Chairman, Mines and Mining Subcommittee, House Committee on Interior and Insular Affairs) *EMD-81-119, 9-24-81*

Members

States' Experience With Beverage Container Deposit Laws Shows Positive Benefits. (Request of Senators Bob Packwood and Mark O. Hatfield) *PAD-81-08, 12-11-80*

Agency Officials

- Need To Assess Quality of U.S.-Produced Seafood for Domestic and Foreign Consumption. Department of Commerce, National Oceanic and Atmospheric Administration. *CEB-81-20, 10-15-80*
- Managing Foreign Mineral Information Programs To Support Public Policy Analyses. Departments of State, Commerce, and the Treasury; and Department of the Interior, Bureau of Mines. *EMD-81-32, 12-10-80*
- Followup on the National Marine Fisheries Service's Efforts To Assess the Quality of U.S.-Produced Seafood. Department of Commerce, National Oceanic and Atmospheric Administration. *CEB-81-125, 6-22-81*
- Materials Shortages and Industrial Bottlenecks: Causes, Trends, Prospects *EMD-81-42, 6-25-81*
- Followup Report on Domestic Aluminum Resources: Dilemmas of Development. Department of the Interior, Bureau of Mines; and Federal Emergency Management Agency. *EMD-81-96, 6-29-81*

**Pollution
Control and Abatement**

Congress

- EPA Is Slow To Carry Out Its Responsibility To Control Harmful Chemicals *CEB-81-1, 10-28-80*
- Clean Air Act: Summary of GAO Reports (October 1977 Through January 1981) and Ongoing Reviews. Departments of Energy and Defense, Environmental Protection Agency, Tennessee Valley Authority, and National Science Foundation *CEB-81-84, 4-1-81*
- Better Monitoring Techniques Are Needed To Assess the Quality of Rivers and Streams: Volume I and II. Environmental Protection Agency; Department of the Interior, Geological Survey; and Council on Environmental Quality. *CEB-81-30, 4-30-81*
- Millions of Dollars Could Be Saved by Implementing GAO Recommendations on Environmental Protection Agency Programs. *CEB-81-92, 5-5-81*
- Billions Could Be Saved Through Waivers for Coastal Wastewater Treatment Plants. Environmental Protection Agency. *CEB-81-68, 5-22-81*

Committees

- Promising Changes Improve EPA's Extramural Research; More Changes Needed (Request of Senator John C. Culver, Chairman, Resource Protection Subcommittee, Senate Committee on Environment and Public Works; and Representative Jerome A. Ambro, Chairman, Natural Resources and the Environment Subcommittee, House Committee on Science and Technology) *CEB-81-6, 10-28-80*
- Costly Wastewater Treatment Plants Fail To Perform as Expected. Environmental Protection Agency. (Request of Representatives James C. Cleveland, Ranking Minority Member, Oversight and Review Subcommittee, House Committee on Public Works and Transportation; and Norman Y. Mineta, Chairman, Oversight and Review Subcommittee, House Committee on Public Works and Transportation) *CEB-81-9, 11-14-80*
- Hazardous Waste Disposal Methods: Major Problems With Their Use. Environmental Protection Agency. (Request of Representative Bob Eckhardt, Chairman, Oversight and Investigations Subcommittee, House Committee on Interstate and Foreign Commerce) *CEB-81-21, 11-19-80*
- Adequacy of EPA Resources and Authority To Carry Out Drinking Water Program Activities. *CEB-81-58, 4-23-81*

Hazardous Waste Sites Pose Investigation, Evaluation, Scientific, and Legal Problems. Environmental Protection Agency, Department of Health and Human Services, and National Science Foundation. (Request of Representatives Albert Gore, Jr., and John D. Dingell, Chairman, Oversight and Investigations Subcommittee, House Committee on Energy and Commerce) *CED-81-57, 4-24-81*

Hazardous Waste Facilities Within Interim Status May Be Endangering Public Health and the Environment. Environmental Protection Agency. (Request of Representative James J. Florio, Chairman, Commerce, Transportation, and Tourism Subcommittee, House Committee on Energy and Commerce) *CED-81-158, 9-28-81*

Members Chicago's Tunnel and Reservoir Plan--Costs Continue To Rise and Completion of Phase I Is Unlikely. Environmental Protection Agency and Department of the Army, Corps of Engineers. (Request of Senator Charles H. Percy) *CED-81-51, 1-21-81*

EPA Actions Against the Hopewell, Virginia, Wastewater Treatment Facility. (Request of Senators John W. Warner, Jr., and Harry F. Byrd, Jr., and Representative Robert W. Daniel, Jr.) *CED-81-47, 3-3-81*

Wyoming Wastewater Treatment Facility Proves Unsuccessful. Environmental Protection Agency. (Request of Senators Alan K. Simpson and Malcom Wallop, and Representative Richard B. Cheney) *CED-81-94, 6-15-81*

Solid Waste Disposal Practices: Open Dumps Not Identified; States Face Funding Problems. Environmental Protection Agency. (Request of Representative Albert Gore, Jr.) *CED-81-131, 7-23-81*

The Debate Over Acid Precipitation: Opposing Views and Status of Research. Departments of Energy and State; Environmental Protection Agency; and Council on Environmental Quality. (Request of Senator Wendell H. Ford) *EMD-81-131, 9-11-81*

Agency Officials Environmental Protection Issues in the 1980's. Environmental Protection Agency. *CED-81-38, 12-30-80*

Assessment of Grant Expenditures To Fund New Jersey Interagency Toxic Waste Investigations/Prosecutions Program. Department of Justice, Law Enforcement Assistance Administration; and Environmental Protection Agency. (Request of Oversight and Investigations Subcommittee, House Committee on Interstate and Foreign Commerce) *CED-81-50, 1-16-81*

EPA's New Research Controls: Problems Remain. *CED-81-124, 7-14-81*

Recreational Resources

Congress Need To Reexamine the Federal Role in Planning, Selecting, and Funding State and Local Parks. Department of the Interior. *CED-81-32, 4-22-81*

Committees Are Agencies Doing Enough or Too Much for Archeological Preservation? Guidance Needed. Department of the Interior, National Park Service; Department of Agriculture, Forest Service; Departments of Justice and Housing and Urban Development; Department of the Army, Corps of Engineers; and Office of Management and Budget. (Request of Representative Morris K. Udall, Chairman, House Committee on Interior and Insular Affairs) *CED-81-61, 4-22-81*

Health and Safety Deficiencies Found at Water Recreation Areas. Department of the Interior; and Department of the Army, Corps of Engineers. (Request of Senator Mark O. Hatfield, Chairman, Senate Committee on Appropriations) *CED-81-88, 6-15-81*

Agency Officials National Direction Required for Effective Management of America's Fish and Wildlife. Department of Agriculture, Forest Service; and Department of the Interior *CEd-81-107, 8-24-81*

Water Resources

Congress Congressional Guidance Needed on Federal Cost Share of Water Resource Projects When Project Benefits Are Not Widespread. Department of Agriculture and Conservation Service; and Department of the Army, Corps of Engineers *(CED-81-12, 11-13-80)*

Additional Federal Aid for Urban Water Distribution Systems Should Wait Until Needs Are Clearly Established. Department of the Interior; and Department of the Army, Corps of Engineers. *CEd-81-17, 11-24-80*

Federal Water Resources Agencies Should Assess Less Costly Ways To Comply With Regulations. Departments of Labor and Agriculture; and Department of the Interior, Water and Power Resources Service. *CEd-81-36, 2-17-81*

Federal-Interstate Compact Commissions: Useful Mechanisms for Planning and Managing River Basin Operations. Department of the Interior. *CEd-81-34, 2-20-81*

Federal Charges for Irrigation Projects Reviewed Do Not Cover Costs. Department of the Interior, Water and Power Resources Service. *PAD-81-07, 3-3-81*

River Basin Commissions Have Been Helpful, but Changes Are Needed. Department of the Interior. *CEd-81-69, 5-28-81*

Congressional Action Needed To Provide a Better Focus on Water-Related Research. Departments of Commerce, Agriculture, and the Interior; Department of the Army, Corps of Engineers; and Office of Science and Technology Policy *(CEd-81-87, 6-5-81)*

Changes in Federal Water Project Repayment Policies Can Reduce Federal Costs. Department of the Interior, Bureau of Reclamation, and Department of the Army Corps of Engineers. *CEd-81-77, 8-7-81*

Eliminating Contractor Inspections of Federal Water Projects Could Save Millions. Department of Defense; Department of the Army, Corps of Engineers; and Department of the Interior, Bureau of Reclamation. *CEd-81-146, 9-29-81*

Committees To Continue or Halt the Tenn-Tom Waterway? Information To Help the Congress Resolve the Controversy. Department of the Army, Corps of Engineers. (Request of Energy and Water Development Subcommittee, Senate Committee on Appropriations; and Senators William Proxmire, Charles H. Percy, Carl M. Levin, and J. Bennett Johnston) *CEd-81-89, 5-15-81*

Information on the Upper Mississippi River Basin Commission's Master Plan Contracting Procedures. (Request of Representative Tom Bevill, Chairman, Energy and Water Development Subcommittee, House Committee on Appropriations) *CEd-81-106, 5-27-81*

Members Information on the Resale of Water Provided Under Contract by the Federal Government in California. Department of the Interior, Water and Power Resources Service. (Request of Representative George Miller) *CEd-81-95, 4-21-81*

Impact Uncertain From Reorganization of the Water and Power Resources Service. Department of the Interior, Water and Power Resources Service. (Request of Senators Gary W. Hart, Edwin (Jake) Garn, Pete V. Domenici, Dennis DeConcini, Max S. Baucus, Orrin G. Hatch, S. I. (Sam) Hayakawa, Paul Laxalt, John Melcher, and Malcolm Wallop) *CEd-81-80, 4-29-81*

Information on the Resale of Federal Project Water Supplies by Intermediaries. Department of the Army, Corps of Engineers; and Department of the Interior, Bureau of Reclamation. (Request of Representative George Miller) *CED-81-102, 5-27-81*

Nondiscrimination and Equal Opportunity Programs

- Congress** Examinations of Financial Institutions Do Not Assure Compliance With Consumer Credit Laws. Department of the Treasury, Office of the Comptroller of the Currency; National Credit Union Administration, Federal Deposit Insurance Corporation; Federal Reserve System; and Federal Home Loan Bank Board. *GGD-81-13, 1-2-81*
- Further Improvements Needed in EEOC Enforcement Activities. Office of Management and Budget *HRD-81-29, 4-9-81*
- Committees** Implementation of Affirmative Action Planning. Equal Employment Opportunity Commission. (Request of Senators Alan Cranston and Harrison A. Williams, Chairman, Senate Committee on Labor and Human Resources) *FPCD-81-25, 12-30-80*
- Members** The National Institute of Education Should Further Increase Minority and Female Participation in Its Activities. Department of Education and Equal Employment Opportunity Commission. (Request of Representative Shirley A. Chisholm) *HRD-81-3, 11-10-80*
- Agency Officials** Government-Wide Coordination Activities for Implementing Section 504 of the Rehabilitation Act of 1973. Departments of Justice and Health, Education, and Welfare; and Office of Management and Budget. *HRD-81-35, 12-5-80*
- Equal Employment Opportunity Commission Needs To Improve Its Administrative Activities. *HRD-81-74, 4-21-81*
- Need To Determine Whether Existing Federal Programs Can Meet the Needs of Women Entrepreneurs Small Business Administration *CED-81-90, 4-30-81*

Procurement--Other Than Defense

- Committees** DOE Contracts To Demonstrate Coal Liquefaction Adequately Protect Government Interests. (Request of Representative Sidney R. Yates, Chairman, Interior Subcommittee, House Committee on Appropriations) *PLRD-81-49, 8-17-81*
- Still No Progress in Implementing Controls Over Contracts and Grants With Indians. Department of the Interior, Bureau of Indian Affairs; and Department of Health and Human Services, Health Services Administration. (Request of Representative Morris K. Udall, Chairman, House Committee on Interior and Insular Affairs) *CED-81-122, 9-10-81*
- The Department of Energy's Use of Support Service Contractors To Perform Basic Management Functions. (Request of Senator James A. McClure, Chairman, Senate Committee on Energy and Natural Resources) *EMD-81-144, 9-14-81*

Response to Questions About the Coast Guard's Procurement of Fixed-Wing and Helicopter Aircraft. Department of Transportation, United States Coast Guard. (Request of Representatives Don Young, Ranking Minority Member, Coast Guard and Navigation Subcommittee, House Committee on Merchant Marine and Fisheries; and M. Gene Snyder, Ranking Minority Member, House Committee on Merchant Marine and Fisheries) *PLRD-81-70, 9-29-81*

Comparison of Six Projects Managed by DOE and Government-Owned, Contractor-Operated Laboratories. (Request of Senator James A. McClure, Chairman, Senate Committee on Energy and Natural Resources) *EMD-81-137, 9-30-81*

Members Acquisition of Land for Postal Facility in Tyler, Texas. United States Postal Service. (Request of Senator John G. Tower) *GGD-81-14, 10-17-80*

Procurement Practices at the Council on Environmental Quality. (Request of Senator Jesse A. Helms) *PLRD-81-24, 4-24-81*

Feasibility of Government Agencies Using Respliced Computer Tabulating Paper General Services Administration. (Request of Senator William V. Roth, Jr.) *PLRD-81-43, 6-18-81*

Information on U.S. Coast Guard's Decision To Purchase M/V Cowslip Vessel. Department of Transportation. (Request of Representative E. (Kika) de la Garza) *CED-81-128, 6-25-81*

Allegations of Unethical Bidding Practices on Federal Construction Contracts. Office of Management and Budget and Office of Federal Procurement Policy (Request of Representative Leon E. Panetta) *PLRD-81-64, 9-9-81*

Agency Officials Support Service Contracting at Johnson Space Center Needs Strengthening. National Aeronautics and Space Administration. *PSAD-81-2, 10-21-80*

Civil Agencies Can Improve the Performance of Technical Evaluations. Departments of Health and Human Services, Commerce, and Energy; and Veterans Administration. *PSAD-81-9, 11-10-80*

Evaluation of GSA Efforts To Implement Life Cycle Costing for Procurement of Commercial Products. Federal Supply Service. *PSAD-81-14, 11-19-80*

VA Needs Better Visibility and Control Over Medical Center Purchases. *PSAD-81-16, 12-12-80*

Small Purchase Activities at the Department of Energy. *EMD-81-43, 1-16-81*

Contract Conditions and Specifications Unduly Restricting Competition. United States Postal Service. *GGD-81-39, 2-12-81*

Effectiveness of GSA's Practice of Centrally Purchasing Low Dollar Value Items Under Nonstores Program. Federal Supply Service. *MASAD-81-12, 3-3-81*

Contract Overpriced and Established Pricing Regulations and Procedures Not Followed. Department of Transportation, Federal Aviation Administration. *MASAD-81-16, 3-5-81*

Electronic Scale Procurement Needs Revision. United States Postal Service; and Department of Commerce, National Bureau of Standards. *GGD-81-53, 3-23-81*

Need for \$200,000 Subcontract Apparently Eliminated by Reagan Administration Proposal. Department of Energy. *EMD-81-81, 4-24-81*

Review of Government-Wide Contracting Systems for Film and Videotape Productions. Departments of Energy, State, and Defense; Office of Management and Budget; National Aeronautics and Space Administration; General Services Administration, National Audiovisual Center; Agency for International Development, and Office of Federal Procurement Policy. *PLRD-81-61, 9-21-81*

Procurement Costs of General Purpose Mail Containers Can Be Reduced. United States Postal Service. *GGD-81-99, 9-23-81*

Transportation

Committees Programs for Ensuring the Safe Transportation of Hazardous Materials Need Improvement. Department of Transportation, National Transportation Safety Board; Federal Emergency Management Agency; Environmental Protection Agency; and Council on Environmental Quality. (Request of Senators Howell Heflin; Wendell H. Ford, Chairman, Consumer Subcommittee, Senate Committee on Commerce, Science, and Transportation; and Howard W. Cannon, Chairman, Senate Committee on Commerce, Science, and Transportation) *CED-81-5, 11-4-80*

Corporate Automotive Data. Department of Transportation. (Request of Representative Sam M. Gibbons, Chairman, Trade Subcommittee, House Committee on Ways and Means) *PAD-81-72, 4-30-81*

Agency Officials Concerns With NHTSA's Data Collection Systems. Department of Transportation. *CEd, 1-16-81*

Air Transportation

Congress FAA Misses Opportunities To Discontinue or Reduce Operating Hours of Some Airport Traffic Control Towers. Department of Transportation. *CEd-81-100, 6-1-81*

Committees The Changing Airline Industry: A Status Report Through 1980. Department of Transportation and Civil Aeronautics Board. (Request of Representatives Norman Y. Mineta, Chairman, Aviation Subcommittee, House Committee on Public Works and Transportation; and James J. Howard, Chairman, House Committee on Public Works and Transportation) *CEd-81-103, 6-1-81*

Members Federal Aviation Administration's Management of Two Grants to the Tulsa International Airport. Department of Transportation and Office of Management and Budget. (Request of Senator David L. Boren) *CEd-81-8, 11-3-80*

FAA Is Making Air Traffic Control Procedures at New Orleans International Airport More Efficient. Department of Transportation. (Request of Senators Russell B. Long and J. Bennett Johnston, and Representatives Gillis W. Long, Robert L. Livingston, and Lindy Boggs) *CEd-81-64, 2-27-81*

Controller Staffing and Training at Four FAA Air Traffic Control Facilities. Department of Transportation. (Request of Senator Charles H. Percy and Representative Robert Whittaker) *CEd-81-127, 7-9-81*

Agency Officials Use of Air Carriers for Freight Shipments. Department of Defense. *PLRD-81-44, 6-22-81*

The Federal Aviation Administration Can Improve the Operation of Its General Aviation District Offices. Department of Transportation. *CEd-81-114, 6-29-81*

Ground Transportation

Congress Highway Safety Grant Program Achieves Limited Success. Department of Transportation. *CEd-81-16, 10-15-80*

There Is No Shortage of Freight Cars--Railroads Must Make Better Use of What They Have. Department of Transportation, Federal Railroad Administration; and Interstate Commerce Commission. *CEd-81-2, 11-10-80*

Increasing Commuting by Transit and Ridesharing: Many Factors Should Be Considered. Departments of Transportation and Energy, and Environmental Protection Agency. *CEd-81-13, 11-14-80*

Further Improvements Are Needed in Amtrak's Passenger Service Contracts, But They Won't Come Easily. Department of Transportation and Interstate Commerce Commission. *CEd-81-35, 1-7-81*

Soaring Transit Subsidies Must Be Controlled. Department of Transportation, Urban Mass Transportation Administration; and Department of Labor. *CEd-81-28, 2-26-81*

Deteriorating Highways and Lagging Revenues: A Need To Reassess the Federal Highway Program. Department of Transportation, Federal Highway Administration. *CEd-81-42, 3-5-81*

Transportation Contingency Plans for Future Gas Shortages Will Not Meet Commuter Needs. Departments of Transportation and Energy. *CEd-81-79, 7-1-81*

Conrail Needs To Further Improve Inventory Control and Management. *CEd-81-140, 9-4-81*

Committees Impact of Work Cutbacks on Northeast Corridor Improvement Project. Department of Transportation, Federal Railroad Administration; and National Railroad Passenger Corporation (AMTRAK). (Request of Representative John L. Burton, Chairman, Government Activities and Transportation Subcommittee, House Committee on Government Operations) *CEd-81-23, 10-31-80*

ICC Needs To Eliminate Improper Leasing Practices by Certificated Motor Carriers. (Request of Senator Edward M. Kennedy, Chairman, Senate Committee on the Judiciary) *CEd-81-24, 12-31-80*

GAO Comments on Department of Transportation Study of Amtrak State and Local Taxation. Department of Transportation. (Request of Senators Howard W. Cannon, Ranking Minority Member, Senate Committee on Commerce, Science, and Transportation; and Bob Packwood, Chairman, Senate Committee on Commerce, Science, and Transportation) *PAD-81-58, 1-30-81*

The Trucking Industry's Federal Paperwork Burden Should Be Reduced. Department of Transportation, Federal Highway Administration; Office of Management and Budget; and Interstate Commerce Commission. (Request of Senator Lloyd Bentsen, Chairman, Joint Economic Committee) *GGD-81-32, 3-3-81*

Amtrak's Productivity on Track Rehabilitation Is Lower Than Other Railroads'--Precise Comparison Not Feasible. Department of Transportation. (Request of Senators Howard W. Cannon, Ranking Minority Member, Senate Committee on Commerce, Science, and Transportation; and Bob Packwood, Chairman, Senate Committee on Commerce, Science, and Transportation) *CEd-81-60, 3-13-81*

Analysis of Proposal To Reduce Amtrak's Federal Subsidy. Department of Transportation, Federal Railroad Administration. (Request of Representative James J. Florio, Chairman, House Committee on Energy and Commerce, Commerce, Transportation, and Tourism Subcommittee; and Senators Bob Packwood, Chairman, Senate Committee on Commerce, Science, and Transportation; and Howard W. Cannon, Ranking Minority Member, Senate Committee on Commerce, Science, and Transportation) *CEd-81-93, 4-9-81*

Congressional Action Is Needed To Resolve the Northeast Corridor Cost-Sharing Dispute. Department of Transportation and National Railroad Passenger Corpora-

tion (AMTRAK). (Request of Senators Howard W. Cannon, Ranking Minority Member, Senate Committee on Commerce, Science, and Transportation; and Bob Packwood, Chairman, Senate Committee on Commerce, Science, and Transportation) *CED-81-97, 4-30-81*

The Urban Mass Transportation Administration's Involvement in Bus Specifications and Testing. Department of Transportation. (Request of Representative John L. Burton, Chairman, Government Activities and Transportation Subcommittee, House Committee on Government Operations) *CED-81-105, 6-5-81*

Consumers Need More Reliable Automobile Fuel Economy Data. Departments of Energy and Transportation, Environmental Protection Agency, and Federal Trade Commission. (Request of Representative John D. Dingell, Chairman, House Committee on Energy and Commerce) *CED-81-133, 7-28-81*

Members West Side Highway Project Cost Estimate. Department of Transportation, Federal Highway Administration. (Request of Representative Ted S. Weiss) *CED-81-33, 12-4-80*

Better Targeting of Federal Funds Needed To Eliminate Unsafe Bridges. Department of Transportation, Federal Highway Administration. (Request of Senator Jim Sasser) *CED-81-126, 8-11-81*

Questioned Highway Safety Program Costs in Mississippi. Department of Transportation, National Highway Traffic Safety Administration. (Request of Senator John C. Stennis) *CED-81-155, 9-29-81*

Agency Officials Massachusetts Bay Transportation Authority's Termination of Contract for Light Rail Vehicles. Department of Transportation, Urban Mass Transportation Administration. *PSAD-81-11, 11-10-80*

Water Transportation

Committees United States Lines, Inc.'s, Operating Differential Subsidy Agreement. (Request of House Committee on Merchant Marine and Fisheries) *CED-81-154, 9-4-81*

Agency Officials Ineffective Management of Ship Maintenance--A Coast Guard Problem. Departments of Transportation and Defense. *LCD-81-12, 11-25-80*

DOT Should Terminate Further LORAN-C Development and Modernization and Exploit the Potential of the NAVSTAR/Global Positioning System. *MASAD-81-42, 9-18-81*

Veterans Benefits and Services

Hospital and Medical Care for Veterans

Congress Better Guidelines Could Reduce VA's Planned Construction of Costly Operating Rooms. *HRD-81-54, 3-3-81*

- Committees** VA Contract Hospitalization Program: Timely Transfers of Veterans From Non-VA Hospitals to VA Medical Centers Can Reduce Costs. (Request of Representative G. V. Montgomery, Chairman, House Committee on Veterans' Affairs) *HRD-81-88, 5-12-81*
- Members** Providing Veterans With Service-Connected Dental Problems Higher Priority at VA Clinics Could Reduce Fee-Program Costs. Department of Defense. (Request of Senator Alan Cranston, Chairman, Senate Committee on Veterans' Affairs) *HRD-81-82, 6-19-81*
- Cost of VA Medical Care to Ineligible Persons Is High and Difficult To Recover (Request of Senator William Proxmire) *HRD-81-77, 7-2-81*
- Agency Officials** VA Home Care Program Is a Cost-Beneficial Alternative to Institutional Care and Should Be Expanded. *HRD-81-72, 4-27-81*

Other Veterans Benefits and Services

- Committees** Veterans Administration Life Insurance Claims Processing. (Request of Senator Alan Cranston, Chairman, Senate Committee on Veterans' Affairs) *HRD-81-30, 12-29-80*

Veterans Education, Training, and Rehabilitation

- Committees** Legislation Plus Aggressive Action Needed To Strengthen VA's Debt Collection (Request of Senator William Proxmire, Chairman, HUD-Independent Agencies Subcommittee, Senate Committee on Appropriations) *HRD-81-5, 2-13-81*
- Veterans Administration Education Loan Program Should Be Terminated: Legislative Action Taken. Department of Education. (Request of Representative G. V. Montgomery, Chairman, House Committee on Veterans' Affairs) *HRD-81-128, 8-28-81*
- Agency Officials** Overpayments of Education Benefits Could Be Reduced for Veterans Enrolled in Noncollege Degree Courses. Veterans Administration. *HRD-81-154, 9-30-81*

SUMMARY OF PERSONNEL ASSIGNED TO CONGRESSIONAL COMMITTEES, FISCAL YEAR 1981

Committee	Length of Assignment		Tentative release date	Salary ¹	Travel expenses ²	Other expenses ²	Total cost
	From	To					
Senate							
Appropriations Committee.							
Investigative Staff:							
Bagnulo, John E. (FOD-WRO)	02/04/80	12/12/80	—	\$4,583	\$ —	\$ 390	\$ 4,973
Carter, David F. (HRD)	10/06/80	12/12/80	—	7,524	—	640	8,164
Chervenak, Richard E. (EMD)	03/28/80	12/15/80	—	9,251	—	786	10,037
Chunta, John A. (GGD)	10/09/79	10/08/80	—	838	—	71	909
Csicseri, Anthony (AFMD)	01/23/80	11/29/80	—	7,975	—	678	8,653
Fraser, Leon A., Jr. (IPE)	10/01/80	12/12/80	—	5,677	—	483	6,160
Krusilicky, Mary (EMD)	02/04/80	12/15/80	—	6,966	—	592	7,558
Morvillo, Richard (GGD)	01/28/80	12/15/80	—	7,403	—	629	8,032
Pasden, Andrew J. (CED)	01/21/80	10/31/80	—	3,117	—	265	3,382
Swan, Peter (CED)	06/09/80	11/21/80	—	5,749	202	489	6,440
Willis, Carl R. (FOD-CIN)	04/14/80	12/15/80	—	1,763	799	150	2,712
Governmental Affairs Committee.							
Subcommittee on Federal Spending Practices and Open Government:							
Bagby, Linda G. (GGD)	06/26/80	01/02/81	—	5,881	—	500	6,381
Goodin, Paul R. (MASAD)	05/14/80	01/07/81	—	11,886	—	1,010	12,896
Subcommittee on Investigations:							
Jones, Norman (HRD)	05/18/81	—	05/17/82	11,172	—	950	12,122
Subcommittee on Civil Service and General Services:							
Stapleton, Alan M. (FPCD)	06/16/80	10/04/80	—	394	—	33	427
Judiciary Committee.							
Subcommittee to Investigate Individuals Representing the Interest of Foreign Government:							
Bennett, Alan (ID)	10/02/80	10/04/80	—	263	—	22	285
Jacques, Joseph W. (AFMD)	10/02/80	10/04/80	—	247	—	21	268
Finance Committee:							
Mihalski, Edmund (HRD)	05/18/81	—	5/17/82	12,481	20	1,061	13,562
Stanko, William R. (HRD)	08/10/81	—	08/09/82	4,995	46	425	5,466
Yuccas, Ronald (HRD)	05/18/81	06/26/81	—	3,317	—	282	3,599
House							
Appropriations Committee.							
Surveys and Investigations Staff:							
Antonio, Robert (PLRD)	12/01/80	—	11/30/81	28,654	1,403	2,436	32,493
Avalos, Henry (ID)	10/09/79	—	10/08/81	814	—	69	883
Bachman, Thomas F. (FOD-CIN)	05/15/81	—	05/14/82	13,424	2,222	1,141	16,787
Beard, James H. (FOD-ATL)	05/19/81	—	05/18/82	11,392	2,355	968	14,715

Committee	Length of Assignment		Tentative release date	Salary ¹	Travel expenses ²	Other expenses ²	Total cost
	From	To					
House—Continued							
Behal, Richard D. (FOD-PHIL)	06/01/81	—	05/30/82	11,250	590	956	12,796
Bigden, Frederick A. (FOD-WRO)	01/07/80	01/06/81	—	9,778	99	831	10,708
Block, Arlene J. (FOD-WRO)	11/12/80	—	11/11/81	20,919	4,861	1,778	27,558
Bollea, Paul (FOD-WRO)	11/17/80	—	11/16/81	23,639	3,743	2,009	29,391
Brouk, Art (FOD-KC)	07/06/81	—	07/05/82	6,965	123	592	7,680
Chervenak, Richard (EMD)	12/08/80	—	12/07/81	41,049	3,001	3,489	47,539
Collins, Charles S. (HRD)	10/09/79	10/08/80	—	1,156	—	98	1,254
Cramsey, John (PLRD)	03/09/81	—	03/08/82	21,288	4,131	1,809	27,228
Denman, Julia (PLRD)	04/13/81	—	10/17/81	18,938	1,863	1,610	22,411
Dinsmore, Paul F. (PLRD)	06/23/80	06/22/81	—	30,125	5,208	2,561	37,894
Eilerman, Robert J. (FOD-KC)	05/19/81	—	05/18/82	14,744	586	1,253	16,583
Eleamos, Anthony W. (FOD-LA)	05/19/81	—	05/18/82	17,421	1,387	1,481	20,289
Fisher, Muriel (OAS)	12/22/80	06/05/81	—	10,296	—	875	11,171
Gillespie, Bascum E. (FOD-DET)	05/15/81	—	05/14/82	15,048	3,119	1,279	19,446
Girone, Louis M. (FOD-PHIL)	06/01/81	09/09/80	—	11,096	423	943	12,462
Goodin, Paul (MASAD)	11/17/80	—	11/16/81	39,854	1,673	3,388	44,915
Jahnigen, George (PLRD)	10/27/80	—	10/26/81	38,938	2,478	3,310	44,726
Kader, Ronald (EMD)	06/08/81	—	06/07/82	10,232	—	870	11,102
Kauffman, Dean S. (FOD-LA)	05/19/81	—	05/18/82	8,389	957	713	10,059
Kissel, Robert P., Jr. (FOD-CIN)	05/15/81	—	05/14/82	11,286	5,473	959	17,718
Koval, Paul J. (ID)	09/29/80	09/28/81	—	47,780	1,040	4,061	52,881
Mason, Tom Roy (EMD)	04/13/81	—	04/12/82	19,710	4,663	1,675	26,048
Messinger, Ed (AFMD)	10/27/80	—	10/26/81	46,831	15	3,981	50,827
Metz, Charles T. (ID)	09/27/80	09/28/81	—	43,075	2,965	3,661	49,701
Moores, James S. (FOD-DET)	10/09/79	10/08/80	—	622	570	53	1,245
Neuf, Conrad H., Jr. (MASAD)	01/02/80	12/31/80	—	11,537	1,296	981	13,814
Nobles, Rudy J. (FOD-DAL)	05/19/81	—	05/18/82	13,153	696	1,118	14,967
Owczarzak, James R. (FOD-DET)	05/15/81	—	05/14/82	11,975	3,026	1,018	16,019
Pate, Dona L. (ID)	03/09/81	04/17/81	—	1,416	—	120	1,536
Pemigo, Jack G., Jr. (FOD-WRO)	09/02/80	09/01/81	—	24,883	2,064	2,115	29,062
Peters, Shirley W., Jr. (FOD-DAL)	05/19/81	—	05/18/82	10,724	3,819	912	15,455
Pollon, Hugh (PLRD)	10/27/80	—	10/26/81	32,951	6,783	2,801	42,535
Rhamy, David (OIR)	02/17/81	—	02/16/82	14,269	2,209	1,213	17,691
Rose, Jimmy R. (FOD-ATL)	05/19/81	—	05/18/82	14,348	3,478	1,220	19,046
Sullivan, Art (FOD-WRO)	12/15/80	—	12/14/81	26,875	4,132	2,284	33,291
Swain, John (PLRD)	05/04/81	—	05/13/82	9,340	508	794	10,642
Swain, John (PLRD)	01/02/80	01/01/81	—	4,770	4,015	405	9,190
Thompson, Ken (GGD)	10/27/80	—	10/27/81	40,105	761	3,409	44,275
Tice, Robert J. (CEDD)	11/12/80	—	11/11/81	46,096	983	3,918	50,997
Vick, Beverly D. (OPS)	02/02/81	03/02/81	—	1,686	—	143	1,829
Subcommittee on Defense:							
Asby, Felix (MASAD)	09/04/80	04/30/81	—	29,293	4,084	2,490	35,867

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Committee	Length of Assignment		Tentative release date	Salary ¹	Travel expenses ²	Other expenses ²	Total cost
	From	To					
House—Continued							
Government Operations Committee:							
Subcommittee on Government Information and Individual Rights:							
Baugher, Jerry G. (HRD)	05/12/80	11/15/80	—	3,762	—	320	4,082
Gaston, Larry (GGD)	02/04/80	02/03/81	—	12,204	—	1,037	13,241
Guido, Frank (HRD)	05/12/80	11/15/80	—	3,762	—	320	4,082
Searey, Judith L. (HRD)	05/12/80	11/15/80	—	2,360	—	201	2,561
St. Armand, Carol C. (HRD)	05/12/80	11/15/80	—	2,854	—	243	3,097
Williams, James G. (HRD)	05/07/80	11/15/80	—	5,288	—	449	5,737
Denomme, Joan A. (HRD)	05/07/80	11/15/80	—	3,762	—	320	4,082
Subcommittee on Legislation and National Security:							
Oleyar, Ron (AFMD)	04/27/81	—	10/16/81	17,556	—	1,492	19,048
Rowan, David W. (PLRD)	06/19/80	03/30/81	—	24,409	—	2,075	26,484
Zanardi, Louis H. (ID)	08/10/80	02/10/81	—	14,942	—	1,270	16,212
Subcommittee on Commerce, Consumer and Monetary Affairs:							
Andros, Robert (HRD)	08/18/80	02/18/81	—	16,669	—	1,417	18,086
Brandt, Kirby E. (EMD)	06/11/80	12/11/80	—	9,006	—	766	9,772
Subcommittee on Accounts:							
Bukowy, Stephen (AFMD)	03/09/81	07/24/81	—	10,711	—	910	11,621
Ways and Means Committee:							
Subcommittee on Oversight:							
Fraser, Leon (IPE)	03/02/81	—	03/01/82	16,389	—	1,393	17,782
Schmidt, Peter E. (HRD)	08/18/80	08/17/81	—	20,669	—	1,757	22,426
Simik, Frank (GGD)	08/31/81	—	08/30/82	1,645	—	140	1,785
Swittenberg, Julian E. (HRD)	09/02/80	09/01/81	—	26,534	—	2,255	28,789
Committee on Standards of Official Conduct:							
Leland, Kenneth (AFMD)	03/06/80	12/01/80	—	6,536	—	556	7,092
Lombard, Alan (AFMD)	03/11/80	12/22/80	—	7,865	—	.669	8,534
Committee on Science and Technology:							
Beusse, James R. (FOD-NOR)	05/25/81	08/07/81	—	4,902	2,207	417	7,526
GRAND TOTAL				1191,441	96,076	101,274	1,388,791

¹ For Senate staff assignments this cost was/will be reimbursed by the Committee or Subcommittee concerned.

² These amounts, which are 8.5% of salary cost, include the Government's estimated share for personnel benefits payable to the Office of Personnel Management for (1) Life Insurance Fund, (2) Retirement Fund, and (3) Health Benefits Fund.

Total assigned during fiscal year 1981

Division/Office	
Accounting and Financial Management	4
Community and Economic Development	2
Energy and Minerals	3
Federal Personnel and Compensation	1
General Government	4
Human Resources	12
Institute for Program Evaluation	1
International Division	5
Mission Analysis and Systems Acquisition	3
Office of Administrative Services	1
Office of Information Systems and Services	1
Office of Publishing Services	1
Procurement, Logistics and Readiness	3

Regional Office

Cincinnati	1
Detroit	1
Norfolk	1
Philadelphia	1
Washington	3
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On assignment as of September 30, 1981

Division/Office	
Accounting and Financial Management	2
Community and Economic Development	1
Energy and Minerals	3
General Government	2
Human Resources	3
Institute for Program Evaluation	1
International Division	1
Mission Analysis and Systems Acquisition	1
Office of Internal Review	1
Procurement, Logistics and Readiness	6

Regional Office

Atlanta	2
Cincinnati	2
Dallas	2
Detroit	2
Kansas City	2
Los Angeles	2
Philadelphia	1
Washington	3
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DESCRIPTIONS OF MAJOR ORGANIZATIONAL UNITS OF GAO

The following identifies GAO's major units of organization, together with a brief description of the major responsibilities and principal activities of each. The lines of authority and the names of top officials can be found in the organization chart preceding Chapter 1.

Offices

Office of the Comptroller General

Four offices, each part of the Office of the Comptroller General, perform direct staff services for him. The Office of Congressional Relations coordinates GAO's activities with congressional committees and Members. The Civil Rights Office oversees GAO's efforts to carry out all of its activities in a nondiscriminatory manner. The Office of Internal Review audits and reviews GAO's own operations. And the Office of Public Information assists the public and the media with their queries on GAO's reports and activities.

Office of the General Counsel

The Office of the General Counsel assists the Comptroller General by performing legal work on matters coming before the General Accounting Office. This involves interpreting laws governing public expenditures or, for the Comptroller General, the preparation of final and binding decisions to Government officers who are accountable for the public funds they administer. The work also consists of reviewing for legal sufficiency the numerous Comptroller General reports informing the Congress of the construction which executive branch agencies currently are placing on congressional mandates and the extent to which these actions reflect congressional intent. In its bid protest work, the office resolves disputes between agencies and bidders for Government con-

tracts, including grantee award actions. Committee chairmen and individual Members of Congress ask for and receive opinions on the legality of agency actions and on legislative options. Finally, the Office of the General Counsel is responsible for informing Congress of executive branch impoundments of available budget authority and for assuring compliance with the provisions of the Impoundment Control Act of 1974.

Policy and Program Planning

The Office of Policy and the Office of Program Planning report directly to the Assistant Comptroller General for Policy and Program Planning. They see that the audit work of GAO is planned, coordinated, and reported in a consistent and effective manner. These offices work with the audit divisions to implement GAO's policies and planning guidelines across divisional lines.

The Office of Foreign Visitor and International Audit Organization Liaison, which also reports to this Assistant Comptroller General, is responsible for administering GAO's international liaison activities.

Administration

GAO's own internal management and administration is supervised by the Assistant Comptroller General for Administration. He provides direction over the activities of the Personnel and General Services and Controller organizations. Through the latter organization, activities such as publishing services, library and information, and financial management are carried out. The Office of Organization and Human Development, established in 1981, also falls within the jurisdiction of the Assistant Comptroller General for Administration. This office is responsible for human resource management, employee training, and counseling services.

Program Evaluation

The Assistant Comptroller General for Program Evaluation oversees the work of GAO's Program Analysis Division and the Institute for Program Evaluation. He assists the Comptroller General in a variety of other functions related to the quality of evaluation and analysis embodied in GAO's reports and other products.

Divisions

Accounting and Financial Management Division

The Accounting and Financial Management Division is responsible for coordinating GAO's work in the issue areas of automatic data processing, internal auditing, accounting and financial reporting, and national productivity.

This division carries out its responsibilities by participating in the Joint Financial Management Improvement Program and its Government-wide responsibilities for automatic data processing, accounting systems, internal auditing and fraud prevention, productivity, and financial statement audits. It provides GAO audit coverage at the Securities and Exchange Commission.

In addition, the division's Claims Group adjudicates claims by or against the United States and reviews, evaluates, and reports on the claim settlement and debt collection activities of Government agencies.

Community and Economic Development Division

The Community and Economic Development Division coordinates GAO's work in the areas of food, domestic housing and community development, environmental protection, land use planning, management and control, transportation systems and policies, and water and water-related programs.

In addition to its leadership responsibilities for these issue areas, this division provides GAO audit coverage at the Departments of Agriculture, Commerce, Housing and Urban Development, Interior (except energy and materials activities), and Transportation; the Army Corps of Engineers (civil functions); the Environmental Protection Agency; the Small Business Administration; the Interstate Commerce, Federal Maritime, and Federal Communications Commissions; the National Railroad Passenger Corporation (Amtrak); the Washington Metropolitan Area Transit Authority; the U.S. Railway Association; the Civil Aeronautics Board; the Commodity Futures Trading Commission; the Federal Emergency Management Agency; and a variety of boards, commissions, and quasi-governmental entities.

Energy and Minerals Division

The Energy and Minerals Division serves as lead division within GAO for the issue areas of energy and minerals.

The division provides GAO audit coverage for the Department of Energy, the Nuclear Regulatory Commission, the Tennessee Valley Authority, energy and minerals programs of the Department of the Interior, and energy and materials activities located in numerous other Federal entities.

Federal Personnel and Compensation Division

The Federal Personnel and Compensation Division is the lead division responsible for planning and coordinating GAO's work in the issue area of Federal personnel management and compensation.

This division also provides GAO audit coverage for the Office of Personnel Management, the Merit Systems Protection Board, the Federal

Labor Relations Authority, and the Selective Service System. The division examines Government-wide personnel and compensation activities relating to and affecting the Federal work force, including both civilian employees and military members.

Field Operations Division

The Field Operations Division, through its regional offices in 15 cities, provides direct audit support throughout the continental United States, Alaska, Puerto Rico, and the Virgin Islands for GAO's other operating divisions. Thus, this division plays a major role in most of GAO's work. About half of GAO's professional staff is assigned to its regional offices.

General Government Division

The General Government Division is responsible for coordinating GAO's work in the issue areas of intergovernmental policies and fiscal relations, law enforcement and crime prevention, tax administration, the information resources management activities of the Federal Government, and Federal oversight of financial institutions.

This division provides GAO audit coverage for the Departments of Justice and Treasury, the District of Columbia Government, the United States Postal Service, the judicial branch of the Federal Government, and various other agencies and commissions.

Human Resources Division

The Human Resources Division coordinates GAO's work in the issue areas of consumer and worker protection, administration of nondiscrimination and equal opportunity programs, education, health, income security, and employment and training.

In addition to its leadership in these issue areas, this division provides GAO audit coverage for the Departments of Labor, Health and Human Services, and Education; the Community Services Administration; the Consumer Product Safety Commission; the Federal Trade Commission; the Pension Benefit Guaranty Corporation; the Legal Services Corporation; ACTION; the Railroad Retirement Board; the Equal Employment Opportunity Commission; the Veterans Administration; all Federal health programs; and various small commissions and independent agencies.

Institute for Program Evaluation

The Institute for Program Evaluation is responsible for enhancing the growth of GAO's capabilities to perform program evaluation and to assist the Congress in making the most effective use of evaluative information. With this dual mandate, the Institute is engaged in a variety of evaluation activities: design and technical assistance to other GAO divisions on matters of evaluation, development of needed evaluation methodologies, conduct of evaluation assignments, and linkage of evaluation findings to the information needs of the Congress.

The Institute also assumes responsibilities under title VII of the Congressional Budget Act for working with the Congress on structuring evaluation efforts that inform new legislation, oversight hearings, and reauthorization of existing programs. Of special concern is the use of evaluation efforts to probe matters of program cost and managerial efficiency and effectiveness.

The Institute encourages and maintains contacts with evaluation professionals in other Federal agencies, universities, professional societies, and State and local governments, and fosters communica-

tion within the evaluation community.

International Division

The International Division serves as lead division for the international affairs issue area.

This division provides GAO audit coverage for the Department of State, the Agency for International Development, the Central Intelligence Agency, the Export-Import Bank of the United States, the International Communication Agency, the Panama Canal Commission, as well as the international activities of the Department of Defense and all other Federal entities. International Division personnel staff GAO's overseas offices.

Mission Analysis and Systems Acquisition Division

The Mission Analysis and Systems Acquisition Division is responsible for conducting GAO's work in the issue areas of mission analysis, systems development and acquisition, and communications, command, control, and intelligence.

This division ascertains that new Defense systems do, in fact, address deficiencies in perceived and postulated threats; examines the cost/schedule/performance effectiveness of such systems throughout the development and acquisition stages; and monitors the Government's communications, intelligence, and ADP work related to Defense tactical, nontactical, and data communications. Most of this division's work is concentrated in the Department of Defense, the National Aeronautics and Space Administration, and the defense-related activities of the Department of Energy.

Procurement, Logistics and Readiness Division

The Procurement, Logistics and

Readiness Division serves as the lead division within GAO for work in the areas of facilities and materiel management, procurement, and military preparedness.

Most of this division's work covers the Department of Defense. It also provides GAO audit coverage for portions of the General Services Administration, the Government Printing Office, the Federal Emergency Management Agency, the Office of Federal Procurement Policy, and the Architectural and Transportation Barriers Compliance Board. It has Government-wide responsibility for activities related to logistics.

Program Analysis Division

The Program Analysis Division is responsible for GAO's work in the issue areas of program and budget information for congressional use, economic analysis of alternative program approaches, and science and technology.

This division maintains oversight responsibility for several agencies, including the Office of Science and Technology Policy and the National Science Foundation. It is GAO's focal point for work in the areas of economics and science policy, and it coordinates GAO's activities with the Congressional Budget Office and the Office of Technology Assessment.

LEGISLATION ENACTED DURING FISCAL YEAR 1981 RELATING TO THE WORK OF THE GENERAL ACCOUNTING OFFICE

Audits

Housing and Community Development Planning Assistance

Public Law 96-399, Oct. 8, 1980, 94 Stat. 1614, the Housing and Community Development Act of 1980, amends the Housing Act of 1954 providing a system of grants for planning assistance. The financial transactions of fund recipients may be audited by GAO under rules and regulations the Comptroller General prescribes. GAO is provided access to records necessary to facilitate the audit. (94 Stat. 1666)

Bonneville Power Administration Funds

Public Law 96-501, Dec. 5, 1980, 94 Stat. 2697, the Pacific Northwest Electric Power Planning and Conservation Act, establishes the Pacific Northwest Electric Power and Conservation Planning Council. Among other things, the Council prepares and adopts both a regional conservation and electric power plan and a program to protect, mitigate, and enhance fish and wildlife.

The Bonneville Power Administration pays the Council compensation and other expenses from available funds. The records, reports, and other documents of the Council are available to the Comptroller General for review. (94 Stat. 2705)

Territorial Government

Public Law 96-514, Dec. 12, 1980, 94 Stat. 2957, Department of the Interior and Related Agencies Appropriations for fiscal year 1981, contains a proviso for audit by GAO of all financial transactions of the Territorial and local governments, including transactions of all agencies or instrumentalities established or used by such governments. The governments in-

clude the offices of Government Comptroller of the Virgin Islands, the Government Comptroller of Guam, Trust Territory of the Pacific Islands, the Northern Mariana Islands, and the Government Comptroller of American Samoa.

The proviso states that the audit shall be made in accordance with the provisions of the Budget and Accounting Act, 1921, and the Accounting and Auditing Act of 1950. (94 Stat. 2969)

Appropriated Funds Expenditure Prerequisite or Exemption

Public Law 96-526, Dec. 15, 1980, 94 Stat. 3044, Department of Housing and Urban Development—Independent Agencies Appropriation Act, 1981, contains a general provision that no funds appropriated by the act may be spent unless such expenditure is subject to audit by GAO or is specifically exempt by law from such an audit. (94 Stat. 3065)

African Development Foundation

Public Law 96-533, Dec. 16, 1980, 94 Stat. 3131, International Security and Development Cooperation Act of 1980, provides at title V for the establishment of the African Development Foundation. The purpose of the Foundation is to (1) strengthen the bonds of friendship and understanding between the people of Africa and the United States, (2) support self-help activities at the local level designed to enlarge opportunities for community development, (3) stimulate and assist effective and expanding participation of Africans in their development process, and (4) encourage the establishment and growth of development institutions indigenous to particular countries in Africa and responsive to the requirements of the poor.

The Foundation is a wholly owned Government corporation subject to audit by GAO under the provisions of the Government Corporation Control Act (94 Stat. 3155)

Indian Health Service Contracts

Public Law 96-537, Dec. 17, 1980, 94 Stat. 3173, Indian Health Care Amendments of 1980, establishes programs in urban areas and rural communities to make health services more accessible to the urban and rural Indian populations.

The Secretary of Health and Human Services must enter into contracts with urban Indian organizations to assist in establishing such programs. The reports and records of the Indian organizations with respect to these contracts are subject to audit by the Comptroller General. (94 Stat. 3179)

Access to Records

Mental Health Grants

Public Law 96-398, Oct. 7, 1980, 94 Stat. 1564, the Mental Health Systems Act is intended to improve mental health services and promote mental health throughout the United States.

The legislation requires award of grants for (1) community mental health centers, (2) services for chronically mentally ill individuals, (3) services for severely mentally disturbed children and adolescents, and (4) mental health services for elderly individuals and other priority populations. The Comptroller General has access to records and documents necessary for an effective audit. (94 Stat. 1593)

Medicare Provider Subcontractors

Public Law 96-499, Dec. 5, 1980, 94 Stat. 2599, Omnibus Reconciliation Act of 1980, adds a new section (I) to section 1861(v)(1) of the Social Security

Act. The section provides that Medicare reimbursement will include amounts paid by providers for services furnished under contracts with subcontractors entered after the enactment date for \$10,000 or more over a 12-month period. The contract must contain a provision allowing the Comptroller General access to the subcontractors' records necessary to verify costs as delineated by the law. (94 Stat. 2646)

Office of Information and Regulatory Affairs

Public Law 96-511, Dec. 11, 1980, 94 Stat. 2812, Paperwork Reduction Act of 1980, establishes the Office of Information and Regulatory Affairs in the Office of Management and Budget. Among other things, the office develops and implements Federal information policies, principles, standards, and guidelines.

Under the conditions and procedures prescribed in section 313 of the Budget and Accounting Act of 1921, as amended, the Director and personnel in the Office of Information and Regulatory Affairs are to furnish information required by the Comptroller General to fulfill his responsibilities. The Comptroller General has access to pertinent records. (94 Stat. 2825)

GAO is excluded from the definition of "agency" for the purposes of this act. (94 Stat. 2813)

Fishery Research and Development Grants

Public Law 96-561, Dec. 22, 1980, 94 Stat. 3275, Salmon and Steelhead Conservation and Enhancement Act of 1980, contains at title II the American Fisheries Promotion Act. This act amends the Saltonstall-Kennedy Act so that the Secretary of Commerce is authorized to make grants to persons doing U.S. fisheries research and development projects

including, but not limited to, harvesting, processing, marketing, and associated infrastructures.

The Comptroller General is provided access to the records of grant recipients. (94 Stat. 3289)

End-of-Fiscal-Year Spending Limitation

Public Law 96-400, Oct. 9, 1980, 94 Stat. 1681, the Department of Transportation and Related Agencies Appropriation Act, 1981, contains a general provision that no appropriations made available in the act are to be obligated during fiscal year 1981, in excess of 30 percent for the last quarter of such fiscal year or 15 percent for any month in the last quarter of such fiscal year. The Office of Management and Budget may waive the requirement to avoid serious disruption in the program or activity.

Not later than December 31, 1981, the Office of Management and Budget must report to the Committees on Appropriations on the results and effects of the requirements and actions taken, including the effects upon the procurement and apportionment processes. The Comptroller General must review the report and submit an analysis and pertinent recommendations to the Committees on Appropriations. (94 Stat. 1698)

Public Law 96-526, Dec. 15, 1980, 94 Stat. 3044, Department of Housing and Urban Development—Independent Agencies Appropriation Act, 1981, contains the same general provision described above. (94 Stat. 3066)

Railroad Accounting Principles Board

Public Law 96-448, Oct. 14, 1980, 94 Stat. 1895, the Staggers Rail Act of 1980, reforms the economic regulation of railroads. The law establishes a Railroad Accounting Principles Board in the legislative branch. The Board is composed of the Comptroller Gen-

eral, who is to serve as chairman, and six members he appoints. (94 Stat. 1935)

Chesapeake Bay Research Coordination

Public Law 96-460, Oct. 15, 1980, 94 Stat. 2044, the Chesapeake Bay Research Coordination Act of 1980, provides for an Office of Chesapeake Bay Research Coordination in the Department of Commerce. A Chesapeake Bay Research Board is also established to coordinate federally supported and conducted research efforts regarding the Bay.

Upon the termination of the act on September 30, 1984, GAO must submit to the Congress an effectiveness evaluation of the Board, Office, and the act itself. (94 Stat. 2048)

Foreign Service Act of 1980

Public Law 96-465, Oct. 17, 1980, 94 Stat. 2071, to promote the foreign policy of the United States by strengthening and improving the Foreign Service of the United States, empowers the President to appoint an Inspector General of the Department of State and the Foreign Service.

The Inspector General develops and implements policies and procedures for inspection and audit activities in compliance with standards established by the Comptroller General for audits of Government agencies. The Inspector General must especially heed the activities of the Comptroller General to ensure effective coordination and cooperation. (94 Stat. 2081)

Patent Rights to Inventions

Public Law 96-517, Dec. 12, 1980, 94 Stat. 3015, amends the patent and trademark laws. A new chapter 38 is added to title 35 of the United States Code regarding patent rights of inventions made with Federal assistance.

When an agency determines that restricting or eliminating the rights to retain title to an invention will better promote the policy and objectives of this chapter, a written statement of facts justifying the determination must be sent to the Comptroller General. If the Comptroller General believes that any pattern of determination by a Federal agency or an agency's policies and practices do not conform to this chapter, he must advise the head of the agency. Within 120 days and in writing, the agency head must then advise the Comptroller General of what action, if any, the agency has taken or plans to take concerning the matters raised.

At least once a year the Comptroller General must report to the House and Senate Judiciary Committees on the manner in which this chapter is being implemented and on other aspects of Government patent policies and practices with respect to federally funded inventions. (94 Stat. 3020)

Appropriation Limitation

Public Law 96-536, Dec. 16, 1980, 94 Stat. 3166, makes further continuing appropriations for fiscal year 1981. It limits use of appropriated funds to publish in the *Federal Register* implementation or enforcement of proposed Conditions of Participation for Skilled Nursing Facilities or Intermediate Care Facilities, first published as proposed in the *Federal Register* on July 14, 1980, prior to receipt of revised cost estimates by the Department and the final draft of a GAO evaluation of the proposed regulations' effects, and in no case, prior to January 12, 1981. (94 Stat. 3172)

Farm Credit

Public Law 96-592, Dec. 24, 1980, 94 Stat. 3437, the Farm Credit Act Amendments of 1980, requires the Comptrol-

ler General to evaluate programs and activities authorized under the 1980 amendments to the Farm Credit Act of 1971. The evaluation must include the effect that this act will have on agricultural credit services provided by the Farm Credit System, Federal agencies, and other entities. An interim report to the Congress is to be made no later than December 31, 1982. A final report is to be made no later than December 31, 1984. (94 Stat. 3450-51)

Omnibus Budget Reconciliation Act of 1981

Public Law 97-35, Aug. 13, 1981, 95 Stat. 357, Omnibus Budget Reconciliation Act of 1981, contains 27 titles. Seven of these titles contain provisions relating to GAO.

Title III pertains to banking, housing, and related programs. The National Consumer Cooperative Bank Act is amended to provide for orderly conversion of the Bank from a mixed-ownership Government corporation to a private bank owned and controlled by its cooperative stockholders. The Farm Credit Administration and GAO are authorized to examine and audit the Bank. Reports resulting from these audits and examinations are to be forwarded to the Congress. (95 Stat. 436)

Title VI—Human Services Programs, contains at section 635 the Head Start Act. GAO is provided access to records of recipients of financial assistance under the act. (95 Stat. 505)

Section 671, the Community Services Block Grant Act, requires the Comptroller General to evaluate periodically a State's expenditures of community services block grants to assure that expenditures are consistent with subtitle provisions and to determine the State's effectiveness in accomplishing the purposes of the subtitle. (95 Stat. 516)

To assure compliance with the provisions of the subtitle, the Comptroller General may investigate the use of funds received by a State. GAO is provided access to records with that title. (95 Stat. 517)

Title IX—Health Services and Facilities, contains an amendment adding a new title XIX to the Public Health Service Act. Part A provides for preventive health, health services, and primary care health block grants. Part B provides for alcohol and drug abuse and mental health services block grants, and part C for primary care block grants. Each of these parts requires the Comptroller General to evaluate a State's expenditures to assure consistency with the provisions of the part and certain required certification.

Each State must prepare annual reports on its activities, including information required by the Secretary of Health and Human Services, after consultation with the Comptroller General.

The Comptroller General may also investigate the use of funds received by a State to assure compliance and certification requirements. (95 Stat. 540, 541, 549, 550, 551, 557-558, 563)

Title XI—Transportation and Related Programs, contains at Part 5, United States Railway Association, amendments to the Regional Rail Reorganization Act of 1973. By these amendments the Comptroller General is made a statutory member of the United States Railway Association Board of Directors. (95 Stat. 674)

Subtitle F of title XI contains the Amtrak Improvement Act of 1981. Section 602 of the Rail Passenger Service Act is amended by adding a new subsection (1) requiring that before February 1, 1982, the Department of Transportation, in consultation with GAO, the National Railroad Passenger Corporation, and the Department of the Treasury, is to submit to the Congress legislative recommendations for