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REPORT TO THE CONGRESS

Unauthorized Use Of Funds For Construction And Alteration Of Public Buildings B-164031(2)

National Institutes of Health
Department of Health, Education,
and Welfare

BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

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NOV. 24. 1972



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D C 20548

B-164031(2)

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

This is our report on the unauthorized use of funds for construction and alteration of public buildings by the National Institutes of Health, Department of Health, Education, and Welfare

Our review was made pursuant to the Budget and Accounting Act, 1921 (31 U S.C. 53), and the Accounting and Auditing Act of 1950 (31 U S C. 67)

Copies of this report are being sent to the Director, Office of Management and Budget, and to the Secretary of Health, Education, and Welfare

A handwritten signature in cursive script, appearing to read "A. M. Kellum".

Acting Comptroller General
of the United States

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ABBREVIATIONS

GAO	General Accounting Office
HEW	Department of Health, Education, and Welfare
NIH	National Institutes of Health
NIMH	National Institute of Mental Health

D I G E S T

WHY THE REVIEW WAS MADE

In the fall of 1968, the National Institutes of Health (NIH) and the National Institute of Mental Health occupied two newly constructed laboratory buildings in Bethesda, Maryland

Between November 1967 and August 1971, NIH awarded 98 contracts in the amount of about \$4.8 million primarily for alterations and improvements to the two buildings and financed about \$4.6 million of the amount from funds appropriated for operating expenses

The General Accounting Office (GAO) reviewed the justification for that method of funding the work. The audit included a review of the 12 largest contracts, totaling about \$4.1 million--86 percent of the funds obligated

FINDINGS AND CONCLUSIONS

In GAO's opinion, NIH did not have legal authority to spend operating funds of \$1.6 million for certain alterations and improvements to the buildings. These consisted of structural or physical changes involving the buildings in general, alterations to existing laboratories, and the conversion of existing offices to laboratories (See p. 10). For example, GAO questioned the use of operating funds for constructing a penthouse on the

roof of one building and of a separate generator room and a separate biowaste treatment room adjacent to the building

Regarding the construction of public buildings, section 3733 of the Revised Statutes (41 U.S.C. 12) provides that no contract be entered into for erecting, repairing, or furnishing any public building or for any public improvement which shall bind the Government to pay a larger sum of money than the amount appropriated for such purposes.

According to NIH officials, the use of operating funds to pay for the work was proper and consistent with its definition of alterations that can be financed from operating appropriations (See p. 11)

GAO concluded that the provisions of 41 U.S.C. 12 prohibited the use of operating funds for costs associated with the alteration of existing laboratories, the conversion of existing offices to laboratories, or structural changes to a building not directly incident to the installation of special-purpose equipment (See p. 14)

(31 U.S.C. 665) The Anti-Deficiency Act requires that, whenever a Government official creates an obligation under any appropriation which is in excess of the amount available therein, the agency head is to report to the President, through the Office of Management and Budget, and

NOV 24, 1972

to the Congress all pertinent facts together with a statement of the action taken on them (See p 12.) GAO believes that this act applies to the \$1 6 million

RECOMMENDATIONS

HEW should

- require NIH to clarify its policies and procedures, to preclude the funding of structural and physical changes to NIH buildings in general, alterations to existing laboratories, and the conversion of existing offices to laboratories from operating funds and
- disseminate this report to appropriate HEW officials, to deter future unauthorized expenditures of funds (See p 14.)

AGENCY ACTIONS AND UNRESOLVED ISSUES

The Department of Health, Education, and Welfare (HEW) advised GAO that NIH is critically reviewing its

procedures and is examining processing and funding procedures of projects by other Federal agencies and is now submitting all projects of \$100,000 or more to the Office of the Secretary of HEW for review and clearance. In accordance with the provisions of the Anti-Deficiency Act, NIH will submit a report to the President and the Congress on the circumstances of funding alterations and improvements to buildings 36 and 37.

HEW contended, however, that the expenditures did not violate 41 U S C 12 and referred to two Comptroller General decisions in support of its position (See p 13.)

GAO evaluated the comments and believes that neither decision supports the expenditures in question.

MATTERS FOR CONSIDERATION
BY THE CONGRESS

This report informs the Congress of NIH use of operating funds for purposes other than those for which they were appropriated.

CHAPTER 1

INTRODUCTION

The mission of the National Institutes of Health (NIH), Department of Health, Education, and Welfare (HEW), is to improve the health of the people of the United States. It carries out this mission through four main activities: (1) research in its laboratories, (2) providing funds to nonprofit institutions for research and medical education facilities, (3) training persons to carry on research, and (4) education of physicians and allied health professionals to bring the results of research into practice.

The mission of the National Institute of Mental Health (NIMH), a component of the Health Services and Mental Health Administration, HEW, is to improve the health of the people of the United States through the development of knowledge, manpower, and services to promote and sustain mental health, prevent mental illnesses, and treat and rehabilitate mentally ill persons. Prior to April 1968, NIMH was a component of the Public Health Service, and prior to January 1967, it was part of NIH.

In the fall of 1968, NIH and NIMH occupied two newly constructed laboratory buildings on the NIH reservation in Bethesda, Maryland. These buildings--designated as buildings 36 and 37--were constructed to meet the needs of two NIH research institutes and NIMH for laboratory and clinical research facilities and are part of a three-building complex. A brief description of the three buildings in the complex follows, and a photograph of the complex is on page 6..

--Building 35, a cafeteria of approximately 31,000 square feet, was constructed under the same construction contract as building 36 and 37. In fiscal year 1964, \$800,000 was appropriated for its planning and construction.

--Building 36, containing approximately 113,000 square feet, was constructed to provide a combined basic and

collaborative research facility for NIMH and the National Institute of Neurological Diseases and Stroke.¹ In fiscal year 1961, \$12,139,000 was appropriated for constructing this building, including plans and specifications, fixed and semifixed equipment; access roads and parking facilities; and extension of existing power, refrigeration, and other utility systems.

--Building 37, containing 127,100 square feet, provides laboratory and office space for the expansion and consolidation of the research programs of the National Cancer Institute. In fiscal year 1961, \$700,000 was appropriated for the development of plans and specifications for this building, and in fiscal year 1963, \$10,280,000 was appropriated for the construction of the building.

In addition to the appropriations of about \$23.9 million for planning and constructing the complex, NIH transferred \$440,000 from appropriations for other building and facilities projects, thus a total of about \$24.4 million was available for planning and constructing the complex. Of these funds, about \$1 million was unobligated as of November 1971.

Between November 1967, the originally scheduled contract completion date, and August 1971, NIH awarded 98 contracts for alterations and improvements relating to buildings 36 and 37. Of the 98 contracts, totaling about \$4.8 million, 95 related exclusively to buildings 36 and 37. The remaining three--in addition to providing for alterations and improvements to buildings 36 and 37--included minor costs for work that was to be performed on other buildings.

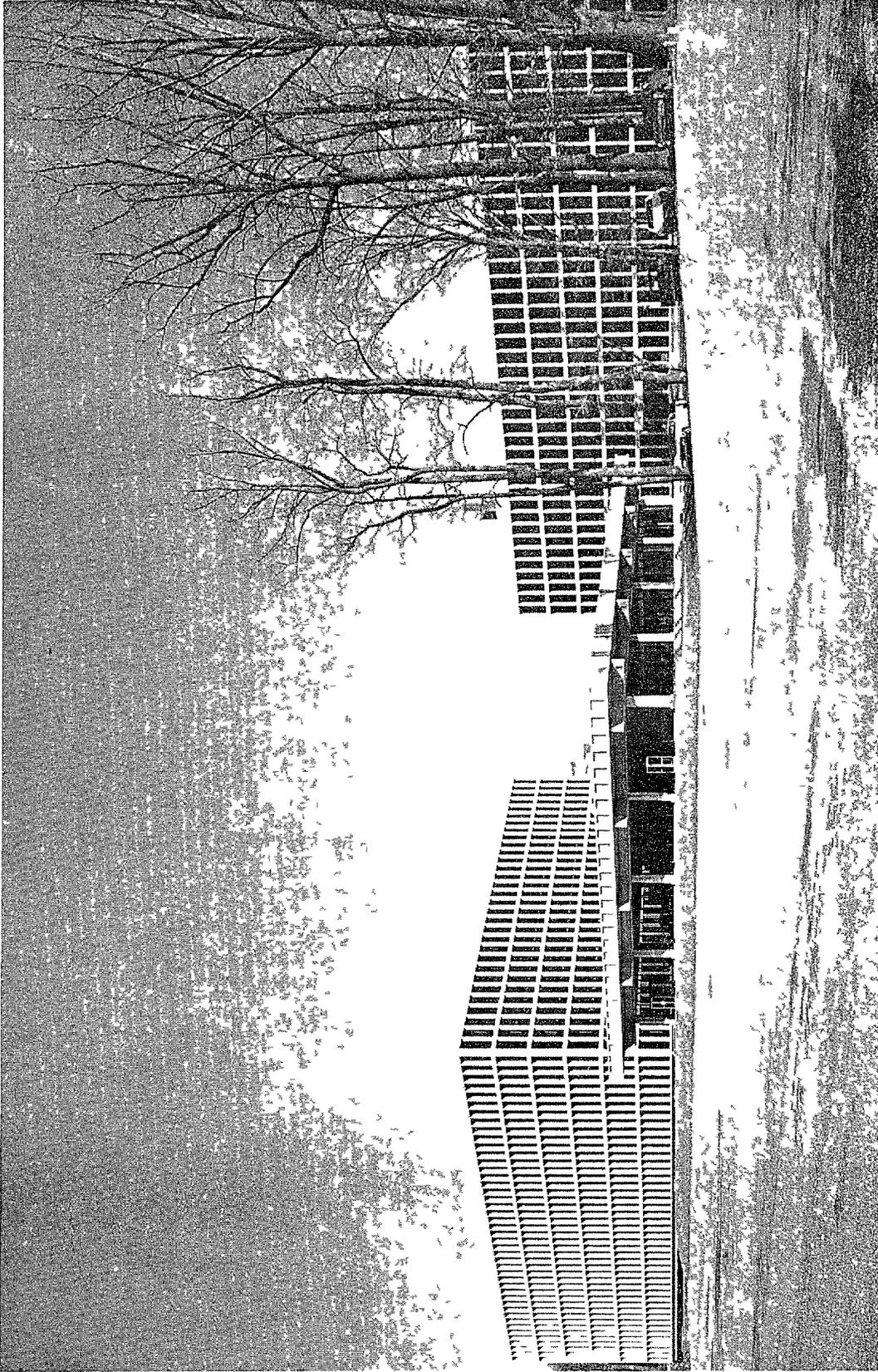
The work on buildings 36 and 37 generally consisted of the conversion of offices to laboratories and general-purpose laboratories to special-purpose laboratories, installation of laboratory equipment; the removal of existing, and

¹Established as the National Institute of Neurological Diseases and Blindness on August 15, 1950; renamed the National Institute of Neurological Diseases on August 16, 1968; and renamed the National Institute of Neurological Diseases and Stroke on October 24, 1968.

installation of new, masonry partitions, doors and frames, and acoustical ceilings; and modifications and extensions of mechanical and electrical systems.

Our review included an examination of NIH contract files, documents, construction plans, and drawings relating to the construction of the buildings; 12 contracts for alterations and improvements to the buildings; HEW and NIH policies and procedures relating to construction; and applicable legislation and legislative history.

We held discussions with cognizant NIH and NIMH officials and representatives of the architect-engineer firms responsible for the architectural services, to ascertain the precise nature of the work performed for buildings 36 and 37.



Source National Institutes of Health

Laboratory buildings 36 and 37 and cafeteria building 35

CHAPTER 2

COST OF ALTERATIONS AND IMPROVEMENTS TO BUILDINGS

PAID FROM APPROPRIATIONS NOT AUTHORIZED

Of the total contract costs of about \$4.8 million, about \$4.6 million was financed from appropriations for the operations of several NIH institutes and of NIMH and the remaining \$166,000 was financed from funds appropriated for the construction of the buildings.

Our examination into costs amounting to about \$4.1 million, or about 86 percent of the total costs of \$4.8 million, showed that \$3.9 million had been financed from operating funds and that

--about \$1.6 million of the \$3.9 million had been illegally financed from the operating appropriation because it covered costs of a type that required a specific congressional appropriation and

--the remaining expenditures of \$2.3 million had covered costs of a type for which operating funds may be used.

STATUTORY LIMITATION ON USE OF OPERATING APPROPRIATIONS

Funds appropriated annually for the operation of an agency generally are not available for construction of, or for changes to, buildings. Regarding the construction of public buildings, section 3733 of the Revised Statutes (41 U.S.C. 12) states that:

"No contract shall be entered into for the erection, repair, or furnishing of any public building, or for any public improvement which shall bind the Government to pay a larger sum of money than the amount in the Treasury appropriated for the specific purpose."

In interpreting the provisions of 41 U S C 12, the Comptroller General has held that the conversion of certain

buildings for school purposes (37 Comp. Gen. 767 (1958)), the remodeling and conversion of a school building for use as a clinic (B-76841, Aug. 23, 1948), and the renovation and conversion of a building used as a hospital for occupancy by a Government agency (38 Comp. Gen. 588 and 758 (1959)) were public improvements and that therefore, to comply with 41 U.S.C. 12, a specific appropriation was needed.

The Comptroller General has also held that an appropriation for carrying out a particular program is available, without specific provision for alterations or improvements, for payment of costs of necessary structural changes directly incident to the installation of special-purpose equipment necessary to the performance of an authorized function (16 Comp. Gen. 160, (1936), id. 816 (1937), and 3 Comp. Gen. 812 (1924)).

We believe that, in determining whether the alterations and improvements to the NIH buildings constitute public improvements, it is appropriate to note the views of the House and Senate Appropriations Committees in their reports on the Second Supplemental Appropriation Bill, 1965. Their views resulted from our report¹ to the Congress on unauthorized expenditures for converting a barn into a research laboratory by the Department of Agriculture. Although the funds appropriated for the operations of the agency specifically provided funds for alterations to the facility that would not otherwise be authorized by 41 U.S.C. 12, our report was based on the view that the amount appropriated for the alterations had been exceeded.

In discussing the issues involved in the above case, the House Committee on Appropriations (H Rept. 224, 89th Cong. p. 6) stated:

"For many years appropriations for the Department have carried limitations on the amounts which

¹Unauthorized Expenditures For Converting A Bull Barn Into A Research Laboratory At The Agricultural Research Center, Beltsville, Maryland, Agricultural Research Service, Department of Agriculture (B-151369, Dec. 22, 1964).

may be spent for alteration of Federally-owned buildings. The committee agrees with the interpretation of the Department that these limitations apply only to costs involved in structural or physical changes in a building, but not to the cost of special equipment and facilities, and appurtenances necessary to their operation, needed to provide the controlled conditions necessary for the conduct of research and other programs of the Department. In the installation of such equipment and facilities, only those costs occasioned by actual physical change in the structure of the building should be charged to the limitation."

Subsequently, the Senate Appropriations Committee (S. Rept. 167, p. 5) stated its position:

"The committee concurs in the statement in the House Committee report in regard to the application of the limitation on amounts which may be used on the alteration of federally owned research buildings. The committee agrees that these limitations can be applied to structural or physical changes in a research facility, but need not be applied to the cost of the humidity-control and air-conditioning equipment necessary, or the installation thereof, to fully achieve the research objective for which the research facility was constructed."

Therefore, it is proper to use operating funds for the cost of special-purpose equipment, including changes which are directly related to the installation of such equipment. It is not proper, however, to use operating funds for costs associated with the alteration of existing laboratories, the conversion of existing offices to laboratories, or other structural or physical changes to a facility which are not directly related to the installation of a specific item of special-purpose equipment.

Classification of contract costs

Of the 98 contracts in the total amount of \$4.8 million that NIH awarded primarily for alterations and improvements to buildings 36 and 37, we examined 12 contracts, each exceeding \$50,000 in amount and totaling \$4.1 million. Contract costs of

- about \$2.3 million were primarily for the purchase and installation of special-purpose equipment and for changes to the buildings which were directly related to the installation of the equipment and for which operating funds may legally be used,
- \$166,000 were for alterations and improvements for which construction funds may legally be and were used, and
- about \$1.6 million were for the following alterations and improvements to the buildings for which operating funds may not be legally used.

	<u>Contract costs</u>
Types of structural or physical changes:	
Buildings in general	\$1,053,700
Alterations to existing laboratories	661,500
Converting existing offices to laboratories	<u>46,800</u>
	1,762,000
Less construction funds used	<u>166,000</u>
Total costs financed from operating funds	<u>\$1,596,000</u>

Contract costs of \$1,053,700 for changes to the buildings in general included costs such as

- \$255,000 for the construction of a penthouse on the roof of building 36 and of a separate generator room and a separate biowaste treatment room adjacent to building 36 and

--\$783,700 for installation of electrical, plumbing, heating, and mechanical systems.

Contract costs of \$661,500 for alterations to existing laboratories covered work such as the demolition of existing walls and installation of new masonry walls, doors and frames, and acoustical ceilings on the first through the sixth floors of building 37.

Costs of \$46,800 for converting offices to laboratories covered work such as demolition of existing 4-inch masonry walls and installation of new masonry walls and metal partitions for the first, second, and third floors of building 36.

NIH justification for use of operating funds

NIH officials informed us that the use of operating funds to pay for the work was proper and that NIH considered the work consistent with the definition of alterations as set forth in its policies and procedures.

Section 2600-103-17 of the NIH operations manual, dated November 5, 1970, which contains the policies and procedures for processing proposals for improvement, construction, alteration, and maintenance projects, states that alterations will be financed from operating appropriations and defines alteration as:

"Work required to modify, adjust, or modernize an existing building, structure, or facility so that it can be adapted more effectively or used for its designated purpose within its designed capacity, but without changing the identity of the facility. Internal expansion or external extension is not involved. Examples are relocating partitions, modernizing of kitchens, changing plumbing or heating systems, and changing laboratory layouts."

In our opinion, the financing of these types of work from the \$1.6 million of operating funds was not consistent with the provisions of 41 U.S.C. 12, because the contracts for such work covered improvements to public buildings and because NIH had not obtained appropriations specifically for that purpose.

The Anti-Deficiency Act (31 U.S.C. 665) requires that, whenever a Government official creates an obligation under any appropriation which is in excess of the amount available therein, the agency head must report immediately to the President, through the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action taken on them. We believe this act applies to the NIH expenditures of \$1,596,000 that were made without proper authority.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE COMMENTS

On January 24, 1972, we sent our draft report to HEW. We proposed that HEW (1) require NIH to clarify its policies and procedures, to preclude the funding of changes and improvements to buildings from operating funds and (2) disseminate this report to appropriate HEW officials, to deter future unauthorized expenditures of funds.

HEW advised us (see app. I), on our proposal to have NIH clarify its policies and procedures, that NIH is critically reviewing its procedures and is examining processing and funding procedures of projects by other Federal agencies and is now submitting all projects of \$100,000 or more to the Office of the Secretary of HEW for review and clearance. HEW also stated that, in accordance with the provisions of the Anti-Deficiency Act, NIH will submit a report to the President and the Congress on the circumstances and background of funding alterations and improvements to buildings 36 and 37.

HEW stated further that the expenditures questioned in this report are almost all attributable to space changes for the alteration of existing laboratories, the conversion of offices to laboratories, and the installation of special equipment to meet program needs. HEW contended, however, that these expenditures did not violate 41 U.S.C. 12 and referred to two Comptroller General decisions to support its position.

HEW stated that the alteration of laboratory or office space to more specialized laboratory space to meet changed program needs appeared to be supported by 38 Comp. Gen 758, 766, which states:

"Over the years the accounting officers in determining the availability of general appropriations for space changes falling short of 'public improvements' within the meaning of section 3733, Revised Statutes (41 U.S.C. 12), have recognized a distinction between space changes and alterations for normal uses and those for laboratories or other specialized uses "

HEW stated that this decision recognized that alterations to laboratories did not constitute public improvements. HEW also stated that 3 Comp. Gen 812 permitted the cost of

structural changes incident to the installation of special equipment to be financed from operating appropriations.

We do not agree with HEW's interpretation of 38 Comp. Gen. 758, 766. In this decision, the Comptroller General was not concerned with the definition of what did, or did not, constitute a public improvement but with the type of expenditures that could be paid from the appropriation of the General Services Administration or the appropriations of a tenant agency.

We agree with HEW's comment that 3 Comp. Gen. 812 permits operating funds to be used to finance any changes that are directly incident to the installation of special equipment. The expenditures which we are questioning consisted of structural or physical changes involving (1) the buildings in general, (2) alterations to existing laboratories, and (3) the conversion of existing offices to laboratories. We did not question the costs that related specifically to items of special equipment.

As stated on page 9, the House and Senate Appropriations Committees have agreed that expenditures for structural or physical changes in a building or laboratory, unless directly related to the installation of special equipment, should not be made from operating funds. Therefore, we believe that the expenditures which we are questioning violated 41 U S C 12.

HEW did not comment on our proposal to disseminate this report to HEW officials.

RECOMMENDATIONS TO THE SECRETARY
OF HEALTH, EDUCATION, AND WELFARE

We recommend that HEW (1) require NIH to clarify its policies and procedures, to preclude the funding of structural and physical changes to NIH buildings in general, alterations to existing laboratories, and the conversion of existing offices to laboratories from operating funds and (2) disseminate this report to appropriate HEW officials, to deter future unauthorized expenditures of funds.



DEPARTMENT OF HEALTH EDUCATION AND WELFARE
OFFICE OF THE SECRETARY
WASHINGTON D C 20201

MAY 22 1972

Mr Morton A. Myers
Associate Director
Management and Welfare Division
U S. General Accounting Office
Washington, D C. 20548

Dear Mr. Myers

The Secretary has asked that I respond to your letter of January 24, which transmitted a draft of a GAO audit report entitled, "Unauthorized Use of Funds for Construction and Alteration of Public Buildings, NIH." The enclosed statement sets forth the Department's comments on the specific findings in the draft report.

We appreciate the opportunity to review and comment on the draft report.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "J. B. Cardwell".

James B. Cardwell
Assistant Secretary, Comptroller

Enclosure

APPENDIX I

DHEW COMMENTS ON GAO DRAFT REPORT ON UNAUTHORIZED USE OF FUNDS FOR CONSTRUCTION AND ALTERATION OF PUBLIC BUILDINGS, NIH

GAO FINDING - p 10

NIH did not have the legal authority to expend operating funds of \$1,608,500 for certain alterations and improvements to existing laboratory buildings in Bethesda, Maryland. Section 3733 of the Revised Statutes (41 U S C 12) provides that no contract shall be entered into for the erection, repair, or furnishing of any public building, or for any public improvement which shall bind the Government to pay a larger sum of money than the amount appropriated for such purposes. GAO concluded that the provisions of 41 U S C 12 prohibited the use of operating funds for costs associated with structural alterations to existing laboratories, the conversion of existing office space into laboratories, or major structural changes to a facility including those related to the installation of special purpose equipment.

DHEW Comments

Section 3733 of the Revised Statutes has been construed by the Comptroller General to prohibit the charging of any appropriation with costs of public improvements in the absence of statutory authority therefor. 38 Comp Gen 588 (1959). Examples of such improper expenditures are cited on pages 10 and 11 of the GAO draft report. They include the conversion of certain buildings for school purposes, the remodeling and conversion of a school building for use as a clinic, the renovation and conversion of a building used as a hospital for occupancy by a Government agency, and the conversion of a bull barn into a research laboratory.

The report concedes, however, at page 10.

"The Comptroller General has also held that an appropriation for carrying out a particular program is available, without specific provision for alterations or improvements for payment of costs of necessary minor structural changes directly incident to the installation of special purpose equipment necessary to the performance of an authorized function (16 Comp Gen 160, (1936), id 816 (1937), and 3 Comp Gen 812 (1924)) "

We suggest that the use of the word "minor" in the above quoted passage from the report to modify "structural changes," as well as the similar use of "minor" on page 12 thereof, is unwarrantedly restrictive. The decision which is the corner-stone for the legal principle that structural changes incident to the installation of special equipment do not constitute public improvements within the purview of 41 U S C 12 is 3 Comp Gen 812 (1924). There the Comptroller General expressly held, at pages 813-814.

"However, the cost of structural changes proximately incident to the special equipment installation, and solely necessary for the operation, inclosing, etc , thereof, such as 'changes in the nature of cutting of walls and of floors, plaster work, etc , and the necessary replacement of same, the removal of structural obstacles and replacing or rearranging of same' is chargeable under the appropriation available for the purchase and installation of such equipment . "

The fact that 16 Comp Gen 160 (1936) happened to deal with minor structural alterations cannot be taken as in any way limiting the much broader scope of 3 Comp Gen 812 quoted above. This earlier decision expressly recognized the propriety of using operating funds for the cutting and removing of plaster walls, and the replacement thereof, incident to the installation of special equipment, with no limitation as to scope, and the later decision did not even purport to limit it. Moreover, the House and Senate Reports quoted on pages 11 and 12 of the GAO draft report expressly recognize this exception without limiting the allowable structural changes to "minor" ones.

Another exceptional type of alteration which the Comptroller General has recognized as not constituting a public improvement relates to laboratories (38 Comp Gen 758, 766)

"Over the years the accounting officers in determining the availability of general appropriations for space changes falling short of 'public improvements' within the meaning of section 3733, Revised Statutes (41 U S C 12), have recognized a distinction between space changes and alterations for normal uses and those for laboratories or other specialized uses "

Although it is true that the bull barn case involved the conversion of barn space into laboratories, that situation is clearly distinguishable from the instant one. A bull barn would be essentially empty shell space, and the conversion of such space into offices, laboratories, or any other similar use would, in effect, constitute a complete reconstruction and improvement of the building. The alteration of laboratory or office space into more specialized laboratory space to meet the changing program needs, however, seems to be the type of situation contemplated in the Comptroller General decision quoted above.

The questioned expenditures discussed in the GAO draft report are almost all attributable to space changes for the alteration of existing laboratories, the conversion of office space into laboratory space, and the installation of special equipment facilities to meet program needs. Therefore, based on the above decisions of the Comptroller General, we contend that these expenditures were not made for public improvements in violation of 41 U S C 12.

APPENDIX I

NIH Policies and Procedures

For over 30 years, NIH operating funds have been used to alter existing laboratories, convert offices to laboratories, and install equipment. The NIH has had written procedures for many years (attached) that provide for the processing, funding, and description of improvement, construction, alteration, maintenance, and repair projects. Essentially, it has been an engineering judgment as to what work category a particular project was assigned, and the funding followed such a judgment. The work in Buildings 36 and 37 was judged to be alterations and hence operating funds were used to finance the projects

Certifying officers, throughout the years, have used and been guided by NIH's long-standing policies and procedures for processing and paying work projects, including those for Buildings 36 and 37. They have not deviated from these policies and procedures, and operating funds for projects were spent in compliance with NIH procedures and were never considered as constituting possible violation of the Anti-Deficiency Act or of Section 3733 of the Revised Statutes. Certainly, NIH certifying officers have acted both properly and in good faith and no action was ever taken by them to willfully or deliberately violate these basic laws.

The General Accounting Office recommends that NIH be required to clarify its policies and procedures to preclude the funding of major changes and improvements to buildings from operating funds. To meet both the spirit and intent of the recommendation, NIH is critically reviewing its procedures and is examining processing and funding procedures of projects by other Agencies such as NASA and are now submitting all projects of \$100,000 or more to the Office of the Secretary for review and clearance by that office. The General Accounting Office considers that NIH is in violation of the Anti-Deficiency Act on funding of projects for Buildings 36 and 37 as cited in their Report. NIH will therefore submit a report on the circumstances and background on the matter to the President and the Congress in accordance with the provisions of such Act.

PRINCIPAL OFFICIALS OF
THE DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
RESPONSIBLE FOR ACTIVITIES
DISCUSSED IN THIS REPORT

	<u>Tenure of office</u>	
	<u>From</u>	<u>To</u>
SECRETARY OF HEALTH, EDUCATION, AND WELFARE:		
Elliot L. Richardson	June 1970	Present
Robert H. Finch	Jan. 1969	June 1970
Wilbur J. Cohen	Mar. 1968	Jan. 1969
John W. Gardner	Aug. 1965	Mar. 1968
Anthony J. Celebrezze	July 1962	Aug. 1965
ASSISTANT SECRETARY (HEALTH AND SCIENTIFIC AFFAIRS):		
Merlin K. DuVal	July 1971	Present
Roger O. Egeberg	July 1969	June 1971
Philip R. Lee	Nov. 1965	Feb. 1969
SURGEON GENERAL, PUBLIC HEALTH SERVICE:		
Jesse L. Steinfeld	Dec. 1969	Present
William H. Stewart	Oct. 1965	July 1969
Luther L. Terry	Mar. 1961	Oct. 1965
ADMINISTRATOR, HEALTH SERVICES AND MENTAL HEALTH ADMINISTRATION (note a):		
Vernon Wilson	May 1970	Present
Joseph T. English	Jan. 1969	May 1970
Irving Lewis (acting)	Sept. 1968	Jan. 1969
Robert Q. Marston	Apr. 1968	Aug. 1968

APPENDIX II

	<u>Tenure of office</u>	
	<u>From</u>	<u>To</u>
DIRECTOR, NATIONAL INSTITUTES OF HEALTH:		
Robert Q. Marston	Sept. 1968	Present
James A. Shannon	Aug. 1955	Aug. 1968
DIRECTOR, NATIONAL INSTITUTE OF MENTAL HEALTH:		
Bertram S. Brown	June 1970	Present
Stanley F. Yolles	Dec. 1964	June 1970

^aThe Health Services and Mental Health Administration was established in April 1968 and NIMH was made one of its constituent bureaus. It had been made an independent bureau within the Public Health Service in January 1967 when it was transferred out of the National Institutes of Health.

Copies of this report are available from the U S General Accounting Office, Room 6417, 441 G Street, N W , Washington, D C , 20548

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