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**REPORT TO THE JOINT COMMITTEE
ON CONGRESSIONAL OPERATIONS
CONGRESS OF THE UNITED STATES**

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**Implementation Of Sections
201 to 205, 231 to 235, and
451 Of The Legislative
Reorganization Act of 1970**

B-115398

**BY THE COMPTROLLER GENERAL
OF THE UNITED STATES**

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MAY 3, 1973



COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON, D.C. 20548

B-115398

c1
The Honorable Lee Metcalf, Chairman
Joint Committee on Congressional Operations
Congress of the United States

Dear Mr. Chairman:

This is our report on our implementation of the Legislative Reorganization Act of 1970 (84 Stat. 1140), which assigned duties and responsibilities to the Comptroller General. Your office requested this report.

The report includes material on the new organizational structure of the General Accounting Office. This structure will enable us to perform the functions assigned to us by law more effectively and serve the Congress better. This report should provide a better perspective of how our efforts under specific provisions of the act relate to our total efforts.

We will continue to work closely with your staff and apprise it of our work under the act.

Sincerely yours,

A handwritten signature in cursive script, reading "James B. Atchey".

Comptroller General
of the United States

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ABBREVIATIONS

ADP automatic data processing

HUD Department of Housing and Urban Development

GAO General Accounting Office

MBT-70 Main Battle Tank-70

NASA National Aeronautics and Space Administration

OMB Office of Management and Budget

CHAPTER 1

INTRODUCTION

The Legislative Reorganization Act of 1970 (84 Stat. 1140), as amended, was designed primarily to improve the operation of the legislative branch of the Federal Government. Several provisions of title II relate to the duties of the Comptroller General and the General Accounting Office (GAO).

- Section 201 provides for the Comptroller General to cooperate with the Secretary of the Treasury and the ³⁸ Director of the Office of Management and Budget (OMB), ²⁷ who are to develop, establish, and maintain, insofar ² as practicable, a standardized information and data processing system for budgetary and fiscal data for all Federal agencies to use.
- Section 202 provides for the Comptroller General to (1) cooperate with the Secretary of the Treasury and the Director of OMB, who are to develop, establish, and maintain standard classifications of programs, activities, receipts, and expenditures of Federal agencies to meet the needs of the various branches of the Government and (2) comment on reports submitted to the Senate and the House of Representatives under sections 201 and 202.
- Section 204 requires the Comptroller General to review and analyze Government programs and activities when requested by either House of Congress or any of their committees or upon his own initiative. It requires that we have available employees expert in analyzing and conducting cost-benefit studies of Government programs.
- Section 205 authorizes the Comptroller General to establish within GAO such offices and divisions as he considers necessary to carry out his duties under title II and requires him to include in his Annual Report to the Congress information on the performance of such duties.
- Section 231 requires the Comptroller General to explain to and discuss with any congressional committee

so requesting or its staff any of our reports bearing on proposed legislation or program or activity reviews within the jurisdiction of such committee.

--Sections 232 and 233 provide that we submit our reports to the Committees on Appropriations and Government Operations and to other congressional committees requesting them. H < 300
S < 1500

--Section 234 requires the Comptroller General to furnish all congressional committees and Members of Congress with monthly and annual lists of all our reports and to provide copies of any reports requested.

--Section 235 limits full-time, continuing assignments of our employees to congressional committees to 1 year and sets forth certain requirements for such assignments.

Section 451 under title IV requires us to audit the accounts of all private organizations (except political parties and committees) which perform services or conduct activities in or on the U.S. Capitol buildings or grounds.

We have included a chapter on section 203, which relates to the location and nature of data available on Federal agencies' programs, activities, receipts, and expenditures, because of the importance of this section to the Congress and our mutual concern with the Joint Committee on Congressional Operations over its implementation.

Our plans and accomplishments, as they relate to each of the above sections, will be discussed in the following chapters.

CHAPTER 2

A STANDARD FEDERAL FINANCIAL INFORMATION

SYSTEM WITH STANDARD CLASSIFICATIONS FOR

BUDGETARY AND FISCAL DATA--SECTIONS 201 AND 202

TITLE II--FISCAL CONTROLS

PART 1--BUDGETARY AND FISCAL INFORMATION AND DATA

BUDGETARY AND FISCAL DATA PROCESSING SYSTEM

SEC. 201. The Secretary of the Treasury and the Director of the Office of Management and Budget, in cooperation with the Comptroller General of the United States, shall develop, establish, and maintain, insofar as practicable, for use by all Federal agencies, a standardized information and data processing system for budgetary and fiscal data.

BUDGET STANDARD CLASSIFICATIONS

SEC. 202. (a) The Secretary of the Treasury and the Director of the Office of Management and Budget, in cooperation with the Comptroller General, shall develop, establish, and maintain standard classifications of programs, activities, receipts, and expenditures of Federal agencies in order--

(1) to meet the needs of the various branches of the Government; and

(2) to facilitate the development, establishment, and maintenance of the data processing system under section 201 through the utilization of modern automatic data processing techniques.

The initial classifications under this subsection shall be established on or before December 31, 1971.

(b) The Secretary of the Treasury and the Director of the Office of Management and Budget shall submit a report to the Senate and the House of Representatives on or before September 1 of each year, commencing with 1971, with respect to the performance during the preceding fiscal year of the functions and duties imposed on them by section 201 and subsection (a) of this section. The reports made under this subsection in 1971 and 1972 shall set forth the progress achieved in the development of classifications under subsection (a) of this section. The reports made in years thereafter shall include information with respect to changes in, and additions to, classifications previously established. Each such report shall include such comments of the Comptroller General as he deems necessary or advisable.

We are acting as an agent of the Congress, to insure that the interests of the Congress are properly served in developing, establishing, and maintaining a standard budgetary and fiscal information system and standard classifications of the data in the system.

GENERAL BUDGETARY AND FISCAL
INFORMATION NEEDS OF THE CONGRESS

As an initial step in implementing our responsibilities, we have defined in general terms the congressional information needs for budgetary and fiscal data. On August 31 and October 19, 1971, the Comptroller General wrote to the chairmen of all standing and joint committees and Members of Congress, requesting interviews to obtain as much information as possible concerning their needs for budgetary and fiscal data. As a result, we interviewed 258 persons representing 44 committees and 69 Members of Congress.

We sent our preliminary report on the survey to all committees and Members of Congress for their comments on February 17, 1972. Then, we received additional comments and more detailed information on specific needs from some committees. Our revised report, "Budgetary and Fiscal Information Needs of The Congress" (B-115398), issued November 10, 1972, classified the fiscal and budgetary information needs of the Congress into the following broad areas.

- Federal programs and projects: Basic financial information, such as information on budget requests, authorizations, appropriations, obligations, and expenditures and information essential to assessing results and impacts of Federal programs.
- Federal fiscal policies: Socioeconomic information and national estimates, such as the gross national product, consumer income, and cost-of-living indexes; Federal subsidy programs; tax expenditures; foreign currency holdings; and other information indicating social and economic conditions.
- Federal financial actions affecting States and political subdivisions: Information on revenues, outlays, domestic assistance programs, and other information essential to assessing results and impacts of Federal programs on States and their political subdivisions.
- Classification structures for aggregating budgetary and fiscal information: The above categories of financial information must be aggregated, accumulated, or summarized by such congressional user patterns as

authorizing and appropriating legislation, committee jurisdictions, responsible Federal organizations, program objectives or subject areas, political subdivisions, rural and urban areas, and target groups.

The Congress needs reporting capabilities ranging from annual reports to immediate access through computer terminals, and it needs a readily accessible analytical capability. It also needs to be able to identify and reach primary sources of information and sources of additional information.

DEVELOPMENT OF CLASSIFICATIONS

While we were conducting our initial survey of congressional information needs, three task groups from OMB and Treasury began to develop interim solutions and recommendations for standardizing the fiscal and budgetary information available from the executive branch. These three task groups were to review existing classifications and recommend standards for the following areas:

- Organization structure.
- Funding structure.
- Program structure.

Two other task groups began working on analytical structures and inventory proposals but they existed only briefly.

The task group working on the organization structure was to recommend standards and develop a basic structure and codes for identifying all Federal agencies. The group issued a report in August 1972, recommending an interim coding scheme for identifying Federal agencies, which was based primarily on an old Treasury and OMB internal code and which was to be used only for reporting between the agencies and Treasury. The report made no recommendations for standardized coding within the individual agency information systems. Further, the code scheme does not provide for significant improvements in the ability to retrieve and organize information from many sources. The steering group, a high-level committee established to guide and coordinate the overall effort of the various task groups, accepted this group's recommendation as an interim improvement.

The funding structure task group was to explore ways to achieve a greater degree of standardization between the OMB

13-digit 'Identification Code' and the Treasury 'Appropriation Account Symbol.' The group's recommendation was that the Treasury format "be continued as the standard official account symbol for Government-wide use in agency accounting and reporting relationships as presently required." The group's report noted that:

* * * there should be no major problems in implementation, since it represents practically no change from the code now used for Treasury reporting, and only a minor change from that now used by OMB.

OMB and Treasury are considering methods for implementing the recommendations of the task groups.

The program structure task group was to establish standard Federal program terminology and definitions and analyze various existing program structures, such as the budget functional structure, the catalog of Federal domestic assistance program structure, and others. This group, which analyzed current structures and proposed an action plan, had by far the most ambitious undertaking of the three task groups. However, this group has not been active since early 1972.

STATUS OF IMPLEMENTATION WORK

We recognize that, because of the broad scope of congressional information needs for budgetary and fiscal data, development of standard classifications and standardization of the information and data processing system is a major, long-term project which requires the cooperation and coordination of all elements of the Federal Government. Therefore our original plan was to refine the previously identified general congressional information needs and define in depth specific information requirements for all committees by the end of calendar year 1973. This plan was based on the belief that the executive branch would create a sizable full-time technical staff which would do most of the detailed technical work. We advised the Joint Committee on Congressional Operations of the need for such an executive branch staff during its hearings in March and April 1972.

In its report of August 15, 1972, the Joint Committee recommended that OMB develop a plan and realistic budget estimates for implementing the act. In their second Annual Report to the Congress, required by section 202(b) and issued September 1, 1972, Treasury and OMB indicated that their current plans for providing budgetary and fiscal information to the Congress would fall far short of what the Congress has told us are its needs. In their report they commented that:

- They "are proceeding with most of the basic system improvement programs reported on September 1, 1971, which are required largely to meet urgent executive branch needs."
- They recognize that substantial additional resources must be applied to satisfy the congressional information requirements identified in our report of February 17, 1972 (revised Nov. 10, 1972), and now being defined in depth.
- They do not intend to apply resources to the task until the Congress defines its detailed information requirements and then the related resource requirements will "be considered in the context of overall budgetary considerations."

Under current executive branch plans, the information system will provide the Congress with data comparable to that being provided, although it possibly will provide it more rapidly by using automated techniques. The standard information will continue to be provided at a summary level on appropriations, functions, and subfunctions.

The system contemplated by the executive branch will not fulfill the information needs of the Congress. For example, the following information will not be readily obtainable.

- Consolidated information on similar programs and activities across agency lines.
- Information on program budgets and expenditures broken down by target group, rural and urban areas, other types of beneficiaries, and political subdivisions.
- Except for explicit cash payments, the cost of Government subsidies, such as loaning money at lower than prevailing interest rates.

Also, existing statistical data from the Bureau of Census, the Internal Revenue Service, the Bureau of Labor Statistics, and other agencies will not be structured for use in evaluating the effects of Federal programs on the economy in various geographical areas and on various target groups.

In recognition of the apparent disparity between OMB's level of effort and the level of effort we believe necessary to meet the objectives of the act, we have

- outlined some specific actions for OMB to take and
- initiated interviews with committees, on a pilot basis, to define specific congressional requirements for budgetary and fiscal information.

In our February 7, 1973, report (B-115398), which comments on the Treasury and OMB Annual Report, we suggested that the executive branch could begin developing a system using the work we have done to date in defining the general budgetary and fiscal information needs of the Congress. The report said:

The executive branch could:

- Construct and follow a comprehensive plan for coordinated systems development for the entire project. Too many organizations are involved to be working without a plan and operating procedures for communication and coordination.
- Establish a full-time technical staff in the executive branch to coordinate the work. If the executive branch does not have a plan and a technical staff to receive and act promptly on the requirements submitted to them, it will be many years before any significant progress can be made toward effectively satisfying the broad information needs of the Congress. Also, we believe that a full-time executive branch staff would make our work with the committees easier and faster.
- Conduct a preliminary assessment of existing information systems' capabilities to respond to the congressional needs from the information needs we provided last year so that plans for improving their systems could be developed. We believe this preliminary work could be conducted in parallel with our detailed definition of information requirements, to preclude unnecessary delay of this important undertaking.

Our initial survey of the Congress identified the basic classifications needed to aggregate information for congressional use. These include Federal programs, political subdivisions, target groups or types of beneficiaries, and others. Task groups were formed to initiate work on these classifications in 1971 but met infrequently and, to date, have made no substantive progress. In our judgment work on these classifications need not be deferred.

Pilot study

We have begun a pilot study with the Subcommittee on HUD, Space, Science, and Veterans, House Committee on Appropriations, to identify its needs for fiscal and budgetary

information regarding the Department of Housing and Urban Development (HUD) and to identify the classifications best able to facilitate the use of that information. This effort will provide practical experience which we can apply in other subject areas as we continue defining detailed congressional information requirements.

Our analyses have centered around the budget justification data provided to the Subcommittee by HUD for the 1971, 1972, and 1973 budgets; the budget hearings conducted for those years; and discussions with members of the Subcommittee staff. Although the study will encompass all the HUD appropriations when complete, we have concentrated on one appropriation at a time. Upon the advice of the Subcommittee staff, we began with the appropriation for HUD's Office of Research and Technology.

Our analyses showed two major problems with the budget justification data for the Research and Technology appropriation: (1) a lack of consistency from year to year and (2) a lack of specificity as to how the requested resources were to be applied. The first problem is illustrated by the changes in the manner in which the research program was summarized in the justification for the 1971, 1972, and 1973 fiscal years. The 1971 request for \$55,000,000 was allocated among three major research categories and Administration. Additional detail was provided about the activities within each category, but dollar amounts were provided only for each category. The 1972 request allocated \$45,000,000 among four major research categories, 19 subcategories, Program Support, and Administration. Only one major category--Housing to Meet National Needs--appeared in both years. The 1973 request of \$60,000,000 was allocated among six major categories, nine subcategories, Program Support, and Administration. In addition, several subcategories (and lower level activities) disappeared, moved from one category to another, and changed status (i.e., became categories). There were some cases where similar activities (at least in objective) were listed in two different research categories.

In our opinion the use of the major categories (e.g., Housing to Meet National Needs) as the budgetary focal points allows for the inconsistencies we found from year to year. It also unnecessarily encumbers any analysis and evaluation of the manner in which HUD is applying its resources to accomplishing specific research goals.

In our preliminary presentation to the Subcommittee, we proposed a classification structure for the Research and Technology appropriation consisting of "programs," "subprograms," "projects" and "tasks." We believe that this structure would facilitate a consistent portrayal of the application of HUD resources to specific research objectives. To demonstrate the effect of our proposal, we arranged the 1973 Research and Technology justification according to our structure while maintaining the major categories used by HUD. The justification contained 23 programs and 48 subprograms within seven major categories. (Program Support was treated as a category.) Our proposed Research and Technology program structure, which eliminated the categories and consolidated activities directed toward like goals, consisted of 11 programs and 33 subprograms.

The lack of specificity concerning the application of resources is illustrated by the manner in which dollar amounts are presented in the 1973 justification.

	<u>Budget request</u>
I. Housing to Meet National Needs:	
A. Operation BREAKTHROUGH	\$ 4,500,000
B. Improved Operation and Management of Existing Housing	10,400,000
C. Housing Assistance Research and Evaluation of Housing Allow- ances	9,500,000
D. Housing for Special Users Groups	1,500,000
E. Housing Economics and Housing Statistics	2,000,000
F. Building Technology	6,000,000
G. Fair Housing and Equal Oppor- tunity	<u>1,270,000</u>
Subtotal	\$35,170,000

	<u>Budget request</u>
II. Preventing the Spread of Urban Blight, Neighborhood Decay, Hous- ing Abandonment, and Encouraging Community Revitalization	\$ 5,000,000
III. Improving the Environment and Apply- ing Improved Technology for Public Utilities Systems:	
A. Environmental Quality	1,200,000
B. Public Utilities and Technology Application	<u>5,700,000</u>
Subtotal	\$ 6,900,000
IV. Improving the Management and Plan- ning of State and Local Government	4,000,000
V. Analysis of Urban Growth and Devel- opment for a National Growth Policy	2,000,000
VI. University Research Activities	2,600,000
VII. Program Support	1,000,000
VIII. Administration	3,330,000
Total request	<u>\$60,000,000</u>

The justification also contained several pages of narrative material describing various research endeavors. However, requested budget amounts were provided at only the levels shown above. In addition, the justification material did not always clearly discriminate between past, ongoing, and future projects. We believe that the Congress should have far more detailed information available to it.

To demonstrate this requirement, we prepared a matrix portraying the entire 1973 budget request for the Office of Research and Technology arranged by category, program, sub-program, project, and task and showing the basic elements of

information which should be available about each. The program structure represents not only levels of activity but levels of aggregation of data as well. For example, the expenditure for a project would represent the sum of the expenditures for each task associated with it.

The complete matrix contained 6 research categories, 21 programs, 48 subprograms, 209 projects, 7 tasks (Program Support and Administration were not included), and 17 basic information elements. A portion of this matrix is shown on the following page.

The material we prepared for the Research and Technology appropriation is still preliminary. However, we believe that the approach--an information-needs matrix and a program structure--used for Research and Technology will be adopted for all HUD appropriations and may be applied in studies of information needs in other areas.

Present congressional concern

Since the beginning of the 93d Congress, we have devoted extensive time to briefings and testifying on the budget control procedures and concepts and the status of the implementation of sections 201, 202, and 203. On March 7, 1973, we testified before the Joint Study Committee on Budget Control and also briefed the new Subcommittee on Budgeting, Management and Expenditures of the Senate Government Operations Committee on our work. We are continuing to work very closely with these committees, as well as the Joint Committee on Congressional Operations, in developing proposed improvements in the budgetary and program controls of the Congress.

Extract of Information-Needs Matrix Research and Technology

CATEGORY	PROGRAM	SUBPROGRAM	PROJECT	STATORY AUTHORIZATIONS/LIMITS	STATORY AUTHORIZATIONS UNUSED	ACTUAL EXPENDITURES	UNLIQUIDATED OBLIGATIONS	UNOBLIGATED BALANCES	APPROPRIATIONS REQUESTED	PERSONNEL SUMMARY	AMOUNTS APPORTIONED	FUNDS FROM OTHER ORGANIZATIONS	IDENTIFICATION OF OTHER PARTICIPANTS	FUNDS FROM OTHER HUD APPROPRIATIONS	STARTING DATE	SCHEDULED TERMINATION DATE	CONTRACTORS INVOLVED	CONTRACT AMOUNTS AND TYPES	LOCATION OF PROJECT
			IMPROVING THE ENVIRONMENT AND APPLYING IMPROVED TECHNOLOGY FOR PUBLIC UTILITIES SYSTEMS	X	X	X	X	X	X	X	X	X	X	X					
			ENVIRONMENTAL QUALITY	X	X	X	X	X	X	X	X	X	X	X					
			NOISE ABATEMENT AND CONTROL	X	X	X	X	X	X	X	X	X	X	X					
			DISSEMINATION OF SCREENING METHODS			X				X							X	X	X
			PREPARATION OF NOISE CONTROL HANDBOOK			X				X							X	X	X
			EVALUATION OF RESULTS OF MANAPS			X				X							X	X	X
			DEVELOPMENT OF COMMUNITY NOISE METER			X				X							X	X	X
			TESTING OF NOISE SURVEY METHODOLOGY			X				X							X	X	X
			NOISE EXPOSURE SITE SCREENING TECHNIQUES			X				X							X	X	X
			COMPENDIUM OF NOISE CONTROL FEATURES			X				X							X	X	X
			DEVELOPMENT OF ACOUSTICAL CRITERIA			X				X							X	X	X
			MODEL ORDINANCES AND BUILDING CODES			X				X							X	X	X

BEST DOCUMENT AVAILABLE

CHAPTER 3

LOCATION AND NATURE OF DATA AVAILABLE ON
FEDERAL AGENCIES' PROGRAMS, ACTIVITIES,
RECEIPTS, AND EXPENDITURES--SECTION 203

AVAILABILITY TO CONGRESS OF BUDGETARY, FISCAL, AND RELATED DATA

SEC. 203. Upon request of any committee of either House, or of any joint committee of the two Houses, the Secretary of the Treasury and the Director of the Office of Management and Budget shall--

(1) furnish to such committee or joint committee information as to the location and nature of data available in the various Federal agencies with respect to programs, activities, receipts, and expenditures of such agencies; and

(2) to the extent feasible, prepare for such committee or joint committee summary tables of such data.

We do not have any specifically assigned responsibilities under this section. However, we believe that providing the information required by section 203 is of the utmost importance to the Congress.

During hearings on the progress made under the act held by the Joint Committee on Congressional Operations during March and April 1972, the discussion on section 203 centered around the prospect of an inventory of executive branch data sources. In the March 1, 1972, hearings, OMB testified that most agencies did not have inventories of their data sources and that compiling a Government-wide inventory would be a "formidable task."

During the April 25, 1972, hearings, Treasury indicated that an inventory of data sources would probably be feasible. However, the nature and level of detail of the inventory were not described, nor was information given on what action was being taken to prepare such an inventory or to demonstrate its practicality.

After the April hearings, we began a study to identify the advantages and disadvantages of such an inventory. The study involves identifying and cataloging the management-type reports of one bureau of the Department of the Interior. Although limited in scope, this cataloging will enable us to identify some of the major problems associated with an inventory and to formulate recommendations on their solutions.

We have also initiated a special project on program evaluation sources to determine the feasibility and usefulness of various forms of cataloging. We, as part of this project, are developing guides to sources and instructions on how to retrieve needed studies and evaluations made by the agencies, as well as how to retrieve descriptions of the practices and resources used by agencies in making evaluations. We have also initiated a pilot test inventory of agency sources and uses of systems analysis models and simulations. These projects are increasing our ability to respond to requests under section 204 discussed in more detail in the following chapter. For example, we are reviewing, as part of a request from the Chairman of the Senate Committee on Agriculture and Forestry, the extent of program evaluation data relative to the Department of Agriculture.

We anticipate that these studies will enable OMB, Treasury, and us to identify the best possible approach to section 203 that will give Congress a feasible and the most effective access to needed data.

REVIEW AND ANALYSIS OF RESULTS OF

GOVERNMENT PROGRAMS AND ACTIVITIES--SECTION 204

ASSISTANCE TO CONGRESS BY GENERAL ACCOUNTING OFFICE

SEC. 204. (a) The Comptroller General shall review and analyze the results of Government programs and activities carried on under existing law, including the making of cost benefit studies, when ordered by either House of Congress, or upon his own initiative, or when requested by any committee of the House of Representatives or the Senate, or any joint committee of the two Houses, having jurisdiction over such programs and activities.

(b) The Comptroller General shall have available in the General Accounting Office employees who are expert in analyzing and conducting cost benefit studies of Government programs. Upon request of any committee of either House or any joint committee of the two Houses, the Comptroller General shall assist such committee or joint committee, or the staff of such committee or joint committee—

(1) in analyzing cost benefit studies furnished by any Federal agency to such committee or joint committee; or

(2) in conducting cost benefit studies of programs under the jurisdiction of such committee or joint committee.

In terms of examining the results of Government programs, as required by section 204(a), we have been increasing our emphasis on such audits over the past 7 years. Since the full scope of our audit responsibility outlined in the Budget and Accounting Act of 1921, the Legislative Reorganization Act of 1946, and the Accounting and Auditing Act of 1950 includes financial, management, and program auditing, the provisions of section 204 on this subject did not increase our authority. However, it did supply statutory evidence of the desires of the Congress for increased emphasis on this kind of audit work, including making and analyzing cost-benefit studies.

Below are some of the reports issued in 1972 which are products of the review and analysis of some Government programs.

--"Study of Health Facilities Construction Costs"
(B-164031(3), Nov. 20, 1972).

--"Federal Manpower Training Programs--GAO Con-
clusions and Observations" (B-146879, Feb. 17,
1972).

- "Opportunity to Improve Indian Education in Schools Operated by the Bureau of Indian Affairs" (B-161468, Apr. 27, 1972).
- "Assessment of the Teacher Corps Program" (B-164031(1), July 14, 1972).
- "Problems in Attaining Integrity in Welfare Programs" (B-164031(3), Mar. 16, 1972).
- "Cleaner Engines for Cleaner Air: Progress and Problems in Reducing Air Pollution From Automobiles" (B-166506, May 15, 1972).

The Federal agencies and we have increasingly been using advanced analysis techniques to solve problems and provide better policy guidance. To review the work performed by these agencies, we have had to acquire staff members skilled in these techniques, such as systems analysis, statistical sampling, automatic data processing, and actuarial science.

Section 204(b) requires the Comptroller General to have available, for assisting the Congress or its committees, employees expert in analyzing and conducting cost-benefit studies of Government programs.

We believe the Congress wants an opinion, from a third source, on agencies' cost-benefit and program data. Thus we intend to evaluate the methods and assumptions the agencies used in arriving at this data. An example of this kind of study involved the Main Battle Tank (MBT-70), briefly described below.

Following debate on the Senate floor in August 1969, the Chairman, Senate Committee on Armed Services, requested us to determine (1) why the research and development costs for the MBT-70 had risen steadily since 1965 and (2) what alternatives there were to the MBT-70 program. Effectiveness studies made by the Departments of Defense and the Army compared types of tanks rather than the overall survivability of any tank on the battlefield. Studies of actual

or expected effectiveness on the battlefield in various combat environments would have been helpful in determining alternatives to the MBT-70 program. We also assessed budget implications of four alternatives for continued development and the alternative of terminating the tank.

More recently, we received two congressional requests pertaining to cost-benefit analyses of National Aeronautics and Space Administration (NASA) programs. One request, pertaining to the proposed space shuttle, called for analyses of the likely variation in a number of critical and uncertain factors, e.g., vehicle weight and reliability, and the effect they might have on the economic justification of the program. We reported the results of these analyses to the Congress in a report entitled "Cost-Benefit Analysis Used in Support of the Space Shuttle Program," (B-173677, June 2, 1972). This report demonstrates how we can use our capability to provide additional information to the Congress if studies and evaluations conducted by or for the agencies are available.

The other congressional request called for a survey to identify the planned NASA programs susceptible to cost-benefit analyses. These analyses consider the relationship between the costs (inputs) incurred in achieving a program objective and the benefits or accomplishments (outputs) attained. For making these analyses, NASA would need to consider alternative ways of achieving a program objective with the aim of identifying, in dollar terms, the alternative yielding either the greatest benefit for a given cost or the required level of benefits at the lowest cost. When benefits cannot be measured in dollar terms, the study is referred to as a cost-effectiveness analysis. In responding to the request, we stated that only certain NASA programs are subject to cost-benefit analysis involving dollar-measurable benefits and that all NASA programs are susceptible to cost-effectiveness analysis.

Additional examples of our use of this capability follow.

<u>Subject</u>	<u>Our action</u>
Construction Grant Program	Contracted with engineering firm to use mathematical model to determine minimum cost method of achieving various levels of water quality in Merrimach River in New England. (note a)
Health facilities construction	Developed life-cycle cost relationships for use in planning the construction of health facilities. (note b)
Welfare caseloads	Monitored and reported on Department of Health, Education, and Welfare study on causes of rapid increases in workload. (note c)
Work incentive experiment	Monitored and reported on a 3-year experiment by the Office of Economic Opportunity in which families in New Jersey received a version of the "negative income tax." (note d)
Water pollution abatement	Performed analysis to determine the impact of improved sewage treatment on water quality of the Missouri River. (note e)

^a"Examination Into the Effectiveness of the Construction Grant Program for Abating, Controlling, and Preventing Water Pollution" (B-166506, Nov. 3, 1969).

^b"Study of Health Facilities Construction Costs" (B-164031(3), Nov. 20, 1972).

^c"Monitoring of Special Review of Aid to Families With Dependent Children in New York City," Conducted by the Department of Health, Education, and Welfare and the New York State Department of Social Services (B-164031(3), Oct. 17, 1969).

^d"Family Assistance Act of 1970," Hearings Before the Committee on Finance, United States Senate, July and August 1970.

^e"Alternatives to Secondary Sewage Treatment Offer Greater Improvements in Missouri River Water Quality" (B-125042, Jan. 6, 1972).

USE OF CAPABILITY WITH REGARD TO
PROPOSED LEGISLATIVE LANGUAGE

Our use and monitoring of evaluations and analyses by Federal agencies has convinced us that it would be beneficial if, in authorizing new programs or reauthorizing existing programs, the Congress would carefully consider including additional requirements in the legislation for agencies' systematic evaluations of programs and for reporting to the Congress on the evaluations.

In August 1972 the Comptroller General sent a letter to the chairmen of committees stating views on this matter and offering our assistance in developing appropriate language.

Principles and standards are needed to help assess the quality of reports required by the legislation, and we have begun to develop them.

CHAPTER 5ORGANIZATION AND STAFFING TO MEET REQUIREMENTSOF THE ACT--SECTION 205(a)POWER AND DUTIES OF COMPTROLLER GENERAL IN CONNECTION WITH
BUDGETARY, FISCAL, AND RELATED MATTERS

SEC. 205. (a) The Comptroller General shall establish within the General Accounting Office such office or division, or such offices or divisions, as he considers necessary to carry out the functions and duties imposed on him by the provisions of this title.

We have not considered it necessary to establish any new divisions or offices to carry out the requirements of the act. We have, however, changed our organizational structure to enable us to better perform our functions. The changes were the result of internal studies of the kind that we continually make to enable us to do the best job possible of serving the Congress and carrying out the functions assigned to us by law.

Our divisional structure was changed in 1956, when the Civil and Defense Divisions replaced the Division of Audits and in 1963 when the International Division was established. Since that time the demands placed on us have been increasing in response to the expansion of Federal agency functions and as a result of new responsibilities assigned to the Comptroller General. In addition, the nature of our work has been changing. Increasingly it involves (1) audits, studies, and reviews of how well certain programs are managed and of whether the programs are meeting the goals and objectives intended by the Congress, (2) reviews of activities on a Government-wide basis, and (3) cost-benefit analyses.

In February 1971 the Organization Planning Committee was established to reevaluate our divisional structure and to determine the suitability of this structure for the future. This committee made a series of organization change recommendations to the Comptroller General aimed at meeting the increasing workload. Most of the recommendations were accepted, and new divisions listed in the table below were established between July 1, 1971, and April 3, 1972. These

changes realigned the structure toward greater program and functional specialization. The new divisions and their correlation to implementing various sections of titles II and IV are as follows:

<u>Division</u>	<u>Section</u>
Financial and General Management Studies	201, 202, 203, 204, and 231
Logistics and Communications	204 and 231
Federal Personnel and Compensation	204 and 231
Procurement and Systems Acquisition	204 and 231
Resources and Economic Development	204 and 231
Manpower and Welfare	204 and 231
General Government	204, 231, and 451

The appendix contains our organization chart.

The specific responsibilities of the Comptroller General under sections 201, 202, and 203, which your Committee looked into last year, have been assigned to the Financial and General Management Studies Division. Other divisions become involved under other sections of the act when a Federal program or activity for which they are responsible is being considered. Most divisions share the responsibility for the cost-benefit capabilities required by section 204; the primary technical support capability is in the Financial and General Management Studies Division.

PROFESSIONAL STAFF RESOURCE COMMITMENT

We are committed to maintaining full-time staffs working directly on implementing sections 201, 202, 203, and 204 of the act, as well as further developing and using professional staff to supplement, aid, and react quickly to specific congressional requests. We feel strongly that a high level of commitment is essential for significant progress to be made in the next few years, particularly in standardizing fiscal and budgetary information classifications and information systems development under sections 201 and 202 and in making and analyzing cost-benefit studies under section 204. In addition, we have committed some resources to performing preliminary studies regarding implementation of section 203.

In fiscal year 1973 the following staff members of our Financial and General Management Studies Division are working directly on requirements of the act. We intend to maintain at least this level of effort in fiscal year 1974.

Standardization of Federal budgetary and fiscal classifications and data systems

	<u>Grade</u>	<u>Man-years</u>
Director	GS-18	0.2
Deputy Director	GS-17	0.3
Assistant Director	GS-15	1.0
Management analyst	GS-14	2.0
Accountant	GS-14	1.0
Accountant	GS-13	2.0
Social scientist	GS-13	1.0
Social scientist	GS-12	1.0
Computer specialist	GS-9	1.0
Computer technician	GS-6	1.0
Secretaries	GS-5	<u>2.0</u>

12.5

During the 18 months ended December 31, 1972, most of our work involved defining the general congressional needs, which was best performed by a small specialized staff. As we begin defining detailed information requirements for Federal programs, projects, and activities, there will be

greater involvement by our staffs concerned with audits of those programs and with reviewing and approving agencies' accounting systems.

Systems analysis expert assistance to
committees and other GAO staffs

	<u>Grade</u>	<u>Man-years</u>
Director	GS-18	0.2
Engineer/Operations Research Analyst	GS-16	1.0
Physicist	GS-15	1.0
Engineer/Public Administration Analyst	GS-15	1.0
Business Administration Analyst/ Operations Research Analyst	GS-15	1.0
Mathematician/Operations Research Analyst	GS-15	1.0
Economist	GS-15	1.0
Accountant/Operations Research Analyst	GS-15	2.0
Engineer/Operations Research Analyst	GS-14	5.0
Psychologist	GS-14	1.0
Accountant/Operations Research Analyst	GS-14	2.0
Business Administration Analyst/ Operations Research Analyst	GS-13	1.0
Mathematician	GS-13	0.8
Sociologist	GS-13	0.6
Accountant/Operations Research Analyst	GS-13	5.0
Engineer/Operations Research Analyst	GS-13	0.8
Mathematician Statistician/Operations Research Analyst	GS-12	2.6
Engineer/Business Administration Analyst	GS-12	1.0
Psychologist	GS-12	1.0
Economist	GS-9	1.0
Mathematician	GS-9	2.0
Public Administration Analyst/Financial Analyst	GS-9	1.0
Secretaries	GS-6	<u>4.0</u>
		<u>37.0</u>

The above descriptions indicate the mixture of major emphasis in college degrees at the undergraduate/graduate level or equivalent experience. For example, most of the Accountant/Operations Research Analyst staff are accounting graduates with several years of experience as auditors in

GAO, approximately 1 year of graduate training in operations research, and from 1 to 4 years of experience in a headquarters based central staff group in the position of operations research analyst.

During the year this staff will work directly with audit groups throughout GAO on over 50 different reviews, including most of our major program reviews. Consequently, the skills of this staff affect the work of a large number of our professional staff. The assistance at the audit sites provides an opportunity for significant on-the-job training of other auditors trained in accounting. It also multiplies several times the technical skills of the central staff because of the effective use which can be made of the technical skills of recently hired graduates in other divisions with other than accounting disciplines.

The central staff also responds directly to a limited number of congressional requests in which the work requires mathematical analysis, computer modeling, simulation, and other highly technical analyses. In these cases additional manpower is provided by assigning recently hired employees with training in the above techniques from audit organizations to the study team. From 2 to 4 man-years will be provided in this manner during the year.

In addition, other divisions of GAO perform work that comes under the general requirements of sections 204 and 231 but this work is done as needed or requested and there is no specific staff commitment.

Future resource requirements

We fully recognize that additional people with backgrounds in areas other than accounting will be needed. But the number and types of additional people will depend to a great extent on which of the many proposals for improving congressional budgetary and program controls are made responsibilities of the Comptroller General.

As additional responsibilities are assigned to us by the Congress, we will allocate the resources necessary to perform the tasks.

TRAINING AND STAFF DEVELOPMENT

The present internal training for our professional staff is designed to increase both technical and professional competence so as to be more responsive in carrying out the requirements of the act. Courses and workshops are held in systems analysis, statistical sampling, and ADP. Civil Service Commission courses are an integral part of these programs. Formal college training also plays a major role in the programs. Two training areas especially enable us to be more responsive to the requirements of title II. These include (1) cost-benefit analysis, and (2) ADP.

Cost-benefit analysis

We have developed a training strategy for cost-benefit analysis that is implemented through graduate education, an intensive 2-week in-house training program in systems analysis, integration of analytical concepts into general staff training programs, and dissemination among the staff of written material intended to aid in evaluating and performing cost-benefit studies.

Graduate training

To date, 19 experienced auditors have attended universities for 6 to 9 months of graduate training in the concepts and techniques of cost-benefit analysis.

Systems analysis course

Employing instructors from our Systems Analysis staff and from the academic and analytical communities, we have developed a 2-week training course in systems analysis directed toward staff members at the middle management level, who completed their formal education at least 8 years ago. The course is slanted heavily toward the theory and techniques of statistical analysis as used in cost-benefit studies. The course's objective is to provide introductory knowledge of the techniques of cost-benefit analysis and an awareness of its approaches. We believe this course is instilling

confidence among our auditors that their professional skills, supplemented when necessary by either the Systems Analysis staff or by outside consultants, can be effectively used in our cost-benefit-type work. Through December 1972, 354 staff members completed this course.

Integration into general training programs

Recently we have begun recruiting some college graduates whose academic disciplines are in fields other than accounting. Because of this change, as well as the recent increased emphasis on quantitative analysis in accounting curriculums throughout the country, we have found that many recent additions to our staff are skilled in cost-benefit analysis techniques. For this reason, we have not attempted to provide intensive analytical training to lower level staff members. Rather, we have tried to introduce them to the broader aspects of cost-benefit analysis with particular emphasis on how this analysis might fit into our activities. We are doing this by including sessions on systems analysis in our intermediate-level staff training course.

Reference material

To reinforce the effects of training in cost-benefit analysis, we distribute to our staff a variety of written material related to analysis. As a first step in this direction, a 72-page glossary of systems analysis terms was distributed to staff members in October 1969. This defines about 200 systems analysis terms as applied to Government program evaluations.

Recently we initiated a series of case studies on our use of cost-benefit concepts and techniques. It is expected that these studies will usually be brief and will focus on one analytical concept or technique or combination of them as applied to one of our assignments. It is hoped that these studies will be useful in the systems analysis training course and will illustrate to our staffs, internal audit organizations, and State and municipal government auditors the use of systems analysis in auditing.

Finally, to extend the impact of the systems analysis training course beyond those staff members who attend, we have recently begun to prepare a written version of much

of the material covered in the course. This publication, which will probably be issued in stages, should serve as both a refresher to those who have attended the course and a source of new material to those who have not.

Automatic data processing

The necessity of keeping our professional staff abreast of computer technology and information theory has become increasingly important in recent years. The Federal Government now uses approximately 6,000 computers, many of which directly support management decisionmaking. For us to investigate and audit adequately, it is essential that we have a working knowledge of the information systems and ADP techniques used. To accomplish this we have conducted internal training courses and have encouraged our professional staff to participate in ADP programs offered by other organizations, both Government and non-Government. In fiscal year 1972 our staff members participated in ADP training courses given by other organizations, as follows:

<u>Organization</u>	<u>Number attending</u>
Civil Service Commission	48
Other Federal agencies	17
Private industry	199
Professional and other nonprofit organizations	13
Colleges and universities	<u>83</u>
Total	<u>360</u>

CHAPTER 6

OTHER DUTIES AND RESPONSIBILITIES

ASSIGNED TO GAO BY THE ACT--

SECTIONS 205(b), 231, 232, 233, 234, 235, and 451

POWER AND DUTIES OF COMPTROLLER GENERAL IN CONNECTION WITH
BUDGETARY, FISCAL, AND RELATED MATTERS

SEC. 205. (b) The Comptroller General shall include in his annual report to the Congress information with respect to the performance of the functions and duties imposed on him by the provisions of this title.

PART 3—UTILIZATION OF REPORTS AND EMPLOYEES OF GENERAL
ACCOUNTING OFFICE

ASSISTANCE BY GENERAL ACCOUNTING OFFICE TO CONGRESSIONAL COMMITTEES
IN CONNECTION WITH PROPOSED LEGISLATION AND COMMITTEE
REVIEW OF FEDERAL PROGRAMS AND ACTIVITIES

SEC. 231. At the request of any committee of the House or Senate, or of any joint committee of the two Houses, the Comptroller General shall explain to, and discuss with, the committee or joint committee making the request, or the staff of such committee or joint committee, any report made by the General Accounting Office which would assist such committee in connection with—

- (1) its consideration of proposed legislation, including requests for appropriations, or
- (2) its review of any program, or of any activity of any Federal agency, which is within the jurisdiction of such committee or joint committee.

DELIVERY BY GENERAL ACCOUNTING OFFICE TO CONGRESSIONAL COMMITTEES
OF REPORTS TO CONGRESS

SEC. 232. Whenever the General Accounting Office submits any reports to the Congress, the Comptroller General shall deliver copies of such report to—

- (1) the Committees on Appropriations of the House and Senate,
- (2) the Committees on Government Operations of the House and Senate, and
- (3) any other committee of the House or Senate, or any joint committee of the two Houses, which has requested information on any program or part thereof, or any activity of any Federal agency, which is the subject, in whole or in part, of such report.

FURNISHING TO CONGRESSIONAL COMMITTEES BY GENERAL ACCOUNTING
OFFICE OF ITS REPORTS GENERALLY

SEC. 233. At the request of any committee of the House or Senate, or of any joint committee of the two Houses, the Comptroller General shall make available to such committee or joint committee a copy of any report of the General Accounting Office which was not delivered to that committee or joint committee under section 232 of this Act.

FURNISHING TO COMMITTEES AND MEMBERS OF CONGRESS BY GENERAL
ACCOUNTING OFFICE OF MONTHLY AND ANNUAL LISTS OF ITS REPORTS;
AVAILABILITY OF REPORTS TO COMMITTEES AND MEMBERS ON REQUEST

SEC. 234. The Comptroller General shall prepare, once each calendar month, a list of all reports of the General Accounting Office issued during the immediately preceding calendar month, and, not less than once each calendar year, a cumulative list of all reports of the General Accounting Office issued during the immediately preceding twelve months, and transmit a copy of each such list of reports to each committee of the House or Senate, each joint committee of the two Houses, each Member of the House or Senate, and the Resident Commissioner from Puerto Rico. At the request of any such committee, joint committee, Member of the House or Senate, or the Resident Commissioner from Puerto Rico, the Comptroller General promptly shall transmit or deliver to that committee, joint committee, Member of the House or Senate, or the Resident Commissioner, as the case may be, a copy of each report so listed and requested.

ASSIGNMENTS OF EMPLOYEES OF GENERAL ACCOUNTING OFFICE TO DUTY
WITH COMMITTEES OF CONGRESS

SEC. 235. (a) Notwithstanding any other provision of law, the Comptroller General may not assign or detail any employee of the General Accounting Office to full-time duty on a continuing basis with any committee of the Senate or House of Representatives or with any joint committee of Congress for any period of more than one year.

(b) The Comptroller General shall include in his annual report to the Congress the following information --

(1) the name of each employee assigned or detailed to any committee of the Senate or House of Representatives or any joint committee of Congress;

(2) the name of each committee or joint committee to which each such employee is assigned or detailed;

(3) the length of the period of such assignment or detail of such employee;

(4) a statement as to whether such assignment or detail is finished or is currently in effect; and

(5) the pay of such employee, his travel, subsistence, and other expenses, the agency contributions for his retirement and life and health insurance benefits, and other necessary monetary expenses for personnel benefits on account of such employee, paid out of appropriations available to the General Accounting Office during the period of the assignment or detail of such employee, or, if such assignment or detail is currently in effect, during that part of the period of such assignment or detail which has been completed.

(c) A committee of the Senate, or a joint committee whose expenses are disbursed by the Secretary of the Senate, shall reimburse the General Accounting Office for the salary of each employee of that office for any period during which that employee is assigned or detailed to such committee or joint committee.

TITLE IV—CONGRESS AS AN INSTITUTION

PART 5—AUDIT FOR ORGANIZATIONS CONDUCTING ACTIVITIES OR PERFORMING SERVICES IN OR ON THE UNITED STATES CAPITOL BUILDINGS OR GROUNDS

AUDIT OF ACCOUNTS OF CERTAIN PRIVATE ORGANIZATIONS

SEC. 451. (a) Any private organization, except political parties and committees constituted for election of Federal officials, whether or not organized for profit and whether or not any of its income inures to the benefit of any person, which performs services or conducts activities in or on the United States Capitol Buildings or Grounds, as defined by or pursuant to law, shall be subject, for each year in which it performs such services or conducts such activities, to a special audit of its accounts which shall be conducted by the General Accounting Office. The results of such audit shall be reported by the Comptroller General to the Senate and House of Representatives.

BEST DOCUMENT AVAILABLE

These sections assign some new tasks to us and some which we previously had been performing.

SECTION 205(b)

This section requires the Comptroller General to include in his Annual Report to the Congress information concerning our performance of the duties imposed by title II.

On January 19, 1973, the Comptroller General issued his Annual Report on our activities during the fiscal year ended June 30, 1972. It described our activities relating to certain provisions of the act. The 1971 Annual Report described in detail each provision relating to us. We will continue to include such information in future Annual Reports.

SECTION 231

This section requires us to, upon request, discuss and explain to congressional committees any of our reports which could assist them in carrying out their legislative or oversight responsibilities.

The Budget and Accounting Act of 1921 requires the Comptroller General to provide such aid and information

requested by any committee of either House having jurisdiction over revenues, appropriations, or expenditures. Our long-standing policy has been to provide this assistance to all committees of the Congress. The division conducting the audit or evaluation usually provides the necessary detailed explanation of our reports to committees. We will continue this policy.

SECTIONS 232 AND 233

These sections prescribe general procedures for us to follow in distributing our reports. They outline report requirements which we, as a matter of policy, have followed for several years.

SECTION 234

This section

- requires that the Comptroller General (1) prepare monthly lists of all our reports issued during the preceding month and send copies of any report on this list to any committee or Member of Congress, (2) prepare, not less than once each calendar year, a list of all our reports issued during the preceding 12 months, (3) send a copy of each list to the committees of both Houses and
- specifies certain distribution procedures for these reports.

We began to comply with these requirements in February 1971.

We also send the monthly list to the President of the Senate and the Speaker of the House of Representatives. Each list is organized by the functional classifications used in the Federal budget and includes a brief summary of each report as well as its title, date of issue, file number, and the name of the agency or agencies whose programs or operations are reported on. The Information Officer prepares the monthly list. Our Annual Report includes the yearly list.

SECTION 235

This section limits the full-time assignment of any of our employees to a congressional committee to not more than 1 year. Our Office of Legislative Liaison has been overseeing compliance with this section since its effective date, January 3, 1971.

This section also requires the Comptroller General to include in his Annual Report certain details concerning the assignment of employees to congressional committees. His Annual Reports for fiscal years 1971 and 1972 included such information.

Public Law 92-136 (Oct. 11, 1971) amended this section by adding subsection c which provides that Senate committees or joint committees reimburse us for the salary of each employee for any period during which he is assigned.

SECTION 451

This section requires us to review and audit certain organizations conducting activities or performing services in or on the U.S. Capitol buildings or grounds.

We maintain a professional audit and accounting staff, assigned to our General Government Division, at the Capitol to audit, examine, and review various activities of the House and Senate. Among other things, this staff furnishes assistance requested by officers of the Congress on management, financial, and administrative problems.

At the request of officers of the Senate and House, we have audited and reported on the following activities:

- The Senate Recording Studio Revolving Fund.
- The House Recording Studio Revolving Fund.
- The House Stationary Revolving Fund.
- The House Office Equipment Service.

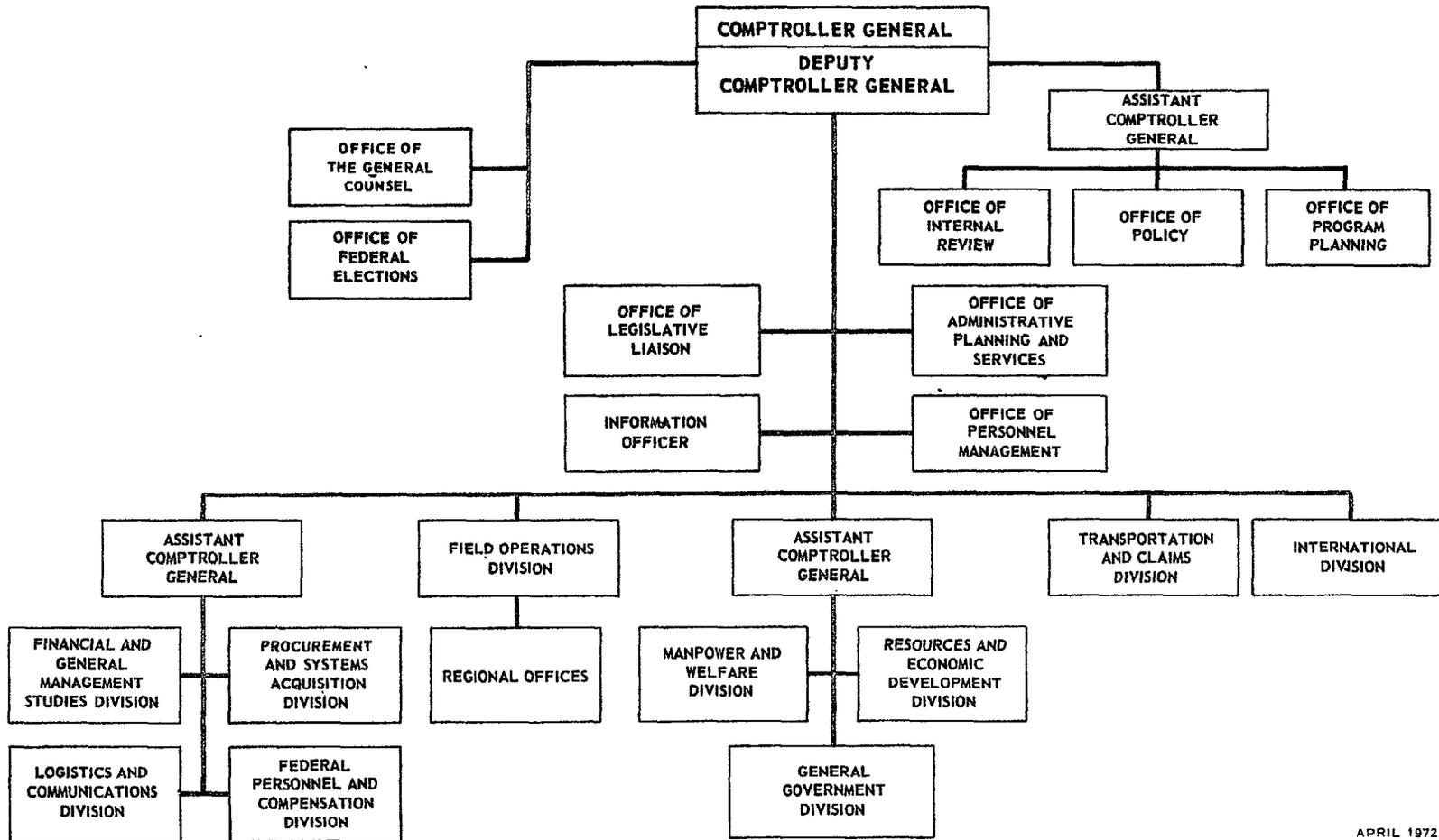
Other audits pursuant to section 451 have been planned for the following organizations for fiscal year 1973:

- House Printing Clerks.
- The U.S. Capitol Historical Society.

- The Senate Credit Union.
- The House Credit Union.

We completed audits and issued reports on the House Printing Clerks and the U.S. Capitol Historical Society for fiscal year 1972 under section 451.

THE UNITED STATES GENERAL ACCOUNTING OFFICE



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