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76-0132

# REPORT TO THE COMMISSION ON INFORMATION AND FACILITIES

090791



BY THE COMPTROLLER GENERAL  
OF THE UNITED STATES

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## Information Resources And Services Available From The General Accounting Office

This report includes an annotated listing of information resources and services available from the General Accounting Office. It provides information about legislation establishing GAO, the type of work it performs, and its organizational structure.

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COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

B-159835

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The Honorable Don Fuqua  
Chairman, Task Force on Information Resources  
Commission on Information and Facilities  
House of Representatives

GHS 00014

Dear Mr. Chairman:

In response to your request of April 10, 1975, we are reporting on information resources and services available to Members and committees of the Congress from the General Accounting Office.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Luther A. Stant".

Comptroller General  
of the United States

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## CHAPTER 1

### INTRODUCTION

R<sup>1</sup> On April 10, 1975, the Chairman of the Task Force on Information Resources of the House Commission on Information and Facilities asked that we report on our information resources and services available to the Congress. (See app. I.)

1 GAO is organized into 10 divisions with Government-wide responsibility for assigned programs or functions. Its headquarters is in Washington, D.C., with staff members located in about 50 Government departments and agencies in the Washington metropolitan area, 15 regional offices in the United States, and 4 offices overseas. (See app. II for the organization chart.)

As an independent, nonpolitical agency in the legislative branch, we view all of our audits, analyses, and evaluations of Government programs, whether directly requested by the Congress or self initiated, as being of assistance to the Congress in carrying out its legislative and oversight functions.

### DIRECT ASSISTANCE TO THE CONGRESS

Work which we regard as being of most direct assistance to the Congress includes:

- Special audits or studies requested by congressional committees and individual Members of Congress.
- Studies specifically directed by legislation.
- Testimonies at hearings.
- Work of GAO staff assigned to congressional committees.
- Advice and assistance to committees and Members of Congress on legal and legislative matters, including reports on pending legislation.
- Accounting, auditing, and advisory services for House and Senate financial and administrative operations.
- Liaison activities with congressional committees and individual Members of Congress.

Special audits or studies requested by congressional committees and individual Members of Congress receive priority consideration. We comply with the requests of all committees, subcommittees, and individual Members of Congress to the extent practicable within the limitations of staff resources and other work requirements.

In many instances legislation includes a requirement that GAO make specific studies or audits. For example, under the Energy Reorganization Act of 1974, we are required to give the Congress our assessment as to the effectiveness of the licensing and regulatory activities of the new Nuclear Regulatory Commission and of the operations of the Office of Nuclear Safety Research and the Bureau of Nuclear Materials Security within 5 years.

We directly assist the Congress by testifying at hearings when asked. Such testimony at hearings by GAO personnel is increasing in frequency.

GAO staff is sometimes temporarily assigned to committees and subcommittees. During fiscal year 1975, 107 staff members were involved in such assignments.

Committees regularly ask us to report on pending legislation. Firsthand review and observation of agency programs and activities enable us to give independent, objective advice on proposed legislation. Committees and Members of Congress request formal and informal legal advice and assistance; views on contractual, fiscal, and administrative provisions of law; drafts of legislation; and views on administrative regulations.

We maintain a professional staff at the Capitol to audit various revolving funds, other House and Senate activities, and private organizations operating on the Capitol grounds. This staff also helps with management, financial, and administrative problems when asked by officers of the Congress.

Our Office of Congressional Relations is the coordination point for giving the Congress prompt and effective assistance. This Office maintains continuous contact with congressional committees and Members of Congress to serve as a communication and coordination link between the Congress and GAO.

#### IMPROVING CONGRESSIONAL INFORMATION RESOURCES

GAO has numerous responsibilities in the area of congressional information and in support of budget reform resulting from the Congressional Budget and Impoundment

Control Act of 1974. These responsibilities are discussed in chapter 3 on new or expanded resources and in chapter 5 on other organizational components of this report. The Office of Program Analysis is the focal point for many of our responsibilities under this legislation.

#### AUDITING FEDERAL AGENCIES

Audits of the programs, activities, and financial operations of Federal departments and agencies and their contractors and grantees, which we initiate under authority of our basic legislation, require over half of our professional staff resources.

Reviews of program results, economy, and efficiency are made to fulfill GAO's responsibility to the Congress under the Budget and Accounting Act of 1921 and subsequent legislation. However, the Legislative Reorganization Act of 1970 and the Congressional Budget and Impoundment Control Act of 1974 have recently highlighted the role that program evaluation and analysis can play in aiding the Congress with its legislative and oversight responsibilities. While continuing the important function of reviewing the economy and efficiency of agency operations and programs, we have stressed and will increasingly stress reviews of program results and effectiveness.

Many of our self-initiated reports to the Congress are used in committee hearings or in connection with other oversight or legislative actions. We plan our work so that we examine program interrelationships on issues of highest concern to the Congress.

#### LEGISLATION

Since GAO was created by the enactment of the Budget and Accounting Act of 1921, many statutes have affected its responsibilities. The basic legislation establishing its functions is contained in

- the Budget and Accounting Act of 1921, approved June 10, 1921 (ch. 18, 42 Stat. 23, 31 U.S.C. 41);
- the Government Corporation Control Act, approved December 6, 1945 (Public Law 79-248, 59 Stat. 597, 31 U.S.C. 841);

- Section 206 of the Legislative Reorganization Act of 1946, approved August 2, 1946 (Public Law 79-601, 60 Stat. 837, 31 U.S.C. 60);
- the Budget and Accounting Procedures Act of 1950, approved September 12, 1950 (Public Law 81-784, title 1, pt. II, secs. 110-118, 64 Stat. 834, 31 U.S.C. 65-67);
- the Legislative Reorganization Act of 1970, approved October 26, 1970 (Public Law 91-510, 84 Stat. 1140, 31 U.S.C. 1154, 1171-1176;
- the Congressional Budget and Impoundment Control Act of 1974, approved July 12, 1974 (Public Law 93-344, 88 Stat. 297, 31 U.S.C. 1301); and
- the General Accounting Office Act of 1974, approved January 2, 1975 (Public Law 93-604, 31 U.S.C. 52c).

A compilation of legislation relating to the functions and jurisdiction of GAO through January 1973 is available and is currently being updated.

## CHAPTER 2

### ANNOTATED LISTING OF

#### INFORMATION RESOURCES AND SERVICES

The following information resources, capabilities, and services are available from GAO.

#### SECTION A--WRITTEN COMMUNICATION

GAO issues reports to comply with statutory requirements, to call attention to important matters requiring or warranting action by the Congress, and to communicate useful information on matters of interest to the Congress. Reports are also prepared to fulfill requests from congressional committees and Members of Congress.

Comptroller General reports to the Congress--sometimes referred to as blue cover reports--are signed by the Comptroller General and available for general distribution. Reports fulfilling a congressional request are not released until arrangements for wider distribution have been made with the requestor. Gray covers are used on these reports to indicate a restriction on release. When circumstances do not warrant issuing separate reports to the Congress, reports are addressed to agency officials.

Staff papers, issue papers, discussion briefs, and staff studies are frequently given to Members of Congress and congressional staff in addition to our more formal reporting formats when considered appropriate.

A pamphlet entitled "General Accounting Office Publications" is published every 6 months and contains a listing of Comptroller General reports to the Congress published during the last year, congressional testimony and speeches by the Comptroller General and other GAO officials, and other GAO publications. The pamphlet, available from the Distribution Section (Room 4522, Tel. (202) 275-5082), gives details on how to obtain the publications listed. A monthly list of reports is also sent to the Congress and published in the Congressional Record. In the listing below, we provide some additional information.

Congressional Sourcebook--A directory of Federal budgetary, fiscal, and program-related information sources planned as a regular periodical publication to improve the Congress awareness of and access to executive agency information. A limited quantity of an initial draft version is available from GAO's Office of Program Analysis.



Decisions of the Comptroller General of the United States--The work leading to this category of reports is discussed under Comptroller General decisions in section C of this listing. Information on obtaining copies of these reports can be found in "General Accounting Office Publications." In addition, all published decisions of the Comptroller General together with digests of all unpublished decisions, have been programed and are machine accessible from the Air Force's computer research program Federal Legal Information Through Electronics.

Directory of information systems and sources, directory of program evaluations, and directory of recurring reports--Three standard publications to be issued on an annual recurring basis with initial publication anticipated for March 1976. The information for these Government-wide inventories will be stored in a computer data base comprised of three files. The data base will be maintained and updated at least annually and will serve as an information resource to respond to special queries and to derive various subsets of information for selected reports and publications.

Information requirements documents--Reports to identify and document the information needs of the Congress and communicate those needs to executive branch organizations are prepared in connection with our work under title VIII of the Legislative Reorganization Act of 1970, as amended.

KWOC--An acronym for the words "keyword out of context." All GAO reports after July 1, 1973, have been listed and indexed in several ways, such as by date of issuance or by keywords from the report title. These lists are issued as bound volumes of computer printouts and are available for use in the Distribution Section of the GAO library.

Recommendations for legislation--We include recommendations in our reports to the Congress, some of which require legislation. Each year we develop a report summarizing the recommendations for legislative action made in our reports that relate to the responsibilities of each congressional committee and that are still open as of December 31.

Report to the Congress as required by section 202(a)(2) of the Legislative Reorganization Act of 1970, as amended--This report (B-115398) was issued June 30, 1975, on the status of our work in formulating initial standard terminology, definitions, classifications, and codes, as required by the act. Subsequent reports are made at the discretion of the Comptroller General.

Report to the Congress as required by section 202(e) of the Legislative Reorganization Act of 1970, as amended--This

report on progress in our work on the identification of congressional information needs, relationship of the needs to existing reporting, extent to which executive branch reporting presently meets the needs, specification of changes of standard classifications needed, progress on reports monitoring, and executive branch progress during the past year is required annually. Our most recent report entitled "Progress in Improving Fiscal, Budgetary, and Program-related Information for the Congress" (B-115398) was issued August 29, 1975.

Summaries of Conclusions and Recommendations on Department of Defense Operations and Summaries of Conclusions and Recommendations on the Operations of Civil Departments and Agencies--These are annual reports to the appropriations committees containing restatements of important conclusions and recommendations from GAO reports on matters considered to be of special interest to those involved in reviewing and acting on requests for appropriations for the Federal departments and agencies we review.

#### SECTION B--ORAL COMMUNICATION

Briefings--To expedite availability of information or to meet other needs, our findings may be communicated to congressional committees and Members of Congress and their staffs through oral presentations. This technique is being used with increasing frequency.

Informal discussions--Informal discussion with Members of Congress and their staffs about GAO work in any stage is an important means of communication.

Liaison activities--Our Office of Congressional Relations is the central coordination point for giving the Congress prompt and effective assistance. This Office maintains continuous contact with congressional committees and Members of Congress to serve as a communications and coordination link between the Congress and GAO.

Testimony at hearings--GAO representatives testify frequently before congressional committees and submit material for the record.

#### SECTION C--OTHER RESOURCES AND SERVICES

Approving agency accounting systems--GAO approves agencies' principles and standards and accounting system designs when they are determined to be adequate.

Auditing agencies and programs--GAO audits agencies and programs when we believe the results will be useful to the

Congress, when such audits are required by law, or to fulfill congressional requests. These audits generally result in reports to the Congress or to agencies (discussed in sec. A).

Auditing nonappropriated fund activities--The General Accounting Office Act of 1974 gave us responsibility for auditing these activities which sell merchandise or services to certain classes of Government employees, retirees, and their dependents.

Auditing service for the legislative branch--GAO has a professional staff at the Capitol who offer assistance on House and Senate financial and administrative operations and provide advisory services.

Claims settlement and debt collection--GAO settles claims by and against the Federal Government. Claims referred to GAO for settlement are (1) those required by statute to be paid on settlement by GAO and (2) those involving doubtful questions of law or fact.

Commenting on proposed legislation--GAO reviews and evaluates proposed new basic legislation or proposed changes in existing legislation when asked. Firsthand review and observation of agency programs and activities enable us to give congressional committees independent, objective advice on proposed legislation. This advice may be given orally or in writing, formally or informally, depending upon the needs of the Congress.

Comptroller General decisions--Questions are presented regularly to the Comptroller General about the authority granted by the Congress to departments and agencies and the circumstances under which public funds may be spent. The Comptroller General's legal decisions are final and conclusive for the executive branch and are controlling in GAO audits, but they are not binding on the Congress or on the courts.

Comptroller General decisions may be grouped as follows:

--Appropriations and miscellaneous--the availability and obligations of appropriations, accountability of fiscal officers, and powers and duties of Government agencies.

--Civilian and military personnel--compensation, leave, travel, and transportation of Government personnel.

--Contracts--Government procurements, including consideration of protests of awards or proposed awards of contracts.

--Transportation--legal questions arising from the movement of Government goods and personnel by common carrier.

Cost-benefit studies--GAO assists congressional committees, pursuant to section 204 of the Legislative Reorganization Act of 1970, in making cost-benefit studies.

Examination of financial statements--GAO's Field Operations Division examines the financial statements of Government corporations and other activities required under the Government Corporation Control Act.

Information needs of the Congress--GAO conducts a continuing program to identify the needs of committees and Members of Congress for fiscal, budgetary, and program-related information. The focal point for this work is our Office of Program Analysis.

Information Officer--GAO's Information Officer and his staff satisfy information requests from the media and the public.

Legal and legislative assistance--Committees and Members of Congress ask GAO continually for formal and informal legal advice and assistance; views on contractual, fiscal, and administrative provisions of law; drafts of legislation; and views on administrative regulations.

Legislative Digest Section--The GAO Legislative Digest Section maintains legislative history files on all public and private bills.

Library services--Our library primarily serves to support GAO staff but occasionally answers requests from congressional staff. The law section contains national and

regional reporter systems, court reports, Federal and State codes, administrative agency decisions and regulations, law reviews, and legal texts. The technical section contains periodicals and reports in the fields of accounting, auditing, management, and program evaluation.

Major acquisitions--Because of the investment in acquiring major weapon systems, GAO monitors the status of major systems being acquired. Reports are made for committees for use in their authorization and appropriation hearings. We assess the system's current status as to cost; development, production, and deployment schedule; and technical performance.

National Intergovernmental Audit Forum--The National Intergovernmental Audit Forum and 10 regional audit forums are composed of representatives from GAO, audit organizations of Federal agencies with large grant programs, and State and local audit organizations. The forums exchange views and resolve issues, promote acceptance and use of GAO audit standards, and try to achieve coordinated and cooperative working relationships.

Office of Congressional Relations--See section B, liaison activities.

Office of the General Counsel--The Office of the General Counsel is responsible for GAO's legal and legislative work.

Office of Program Analysis--The Office of Program Analysis serves as the focal point for carrying out our responsibilities under titles VII, VIII, and X of the Congressional Budget and Impoundment Control Act of 1974.

Office of Special Programs--The Office of Special Programs is responsible for GAO-wide planning and coordination of energy, food, and material activity. Growing congressional and public concern over energy shortage and other problems led to its establishment. This Office is also responsible for our reviews of the information collection activities of Federal regulatory agencies. See "Regulatory Reports Review" below.

Operating divisions--GAO is organized primarily on a functional basis into the following operating divisions: International, Federal Personnel and Compensation, Financial and General Management Studies, General Government, Logistics and Communications, Manpower and Welfare, Procurement and Systems Acquisition, Resources and Economic Development, Transportation and Claims, and Field Operations. Each division is a source of expertise in its functional area and reviews and issues reports about programs within its area.

Personnel--In addition to staff in the headquarters building in Washington, D.C., GAO has representatives in most Federal departments and agencies, 15 GAO regional offices, and 4 overseas locations to make reviews and to provide timely response to congressional requests.

Quick response--GAO--where possible--responds to non-audit congressional requests within 20 days. These requests come through our Office of Congressional Relations.

Regulatory Reports Review--Section 409 of the Alaska Pipeline Act (Public Law 93-153) amended the Federal Reports Act of 1942 to require GAO to review independent Federal regulatory agencies' collection of information to insure that the information required by such agencies is obtained with a minimum burden upon business enterprises, especially small business enterprises, and persons required to furnish the information. One specific function assigned to GAO was to review and clear certain new or revised information collection proposals under U.S.C. 3512 (c) and (d).

Reports monitoring--GAO monitors the recurring reporting requirements of the Congress. We are currently compiling an inventory of requirements for recurring reports as part of the process of developing directories of information sources discussed in section A.

Review of audit reports of federally chartered corporations--Under an agreement with the Chairman of the House Committee on the Judiciary, GAO reviews the audits of about 50 federally chartered corporations, such as Boys' Club of America, the Civil Air Patrol, and the National Safety Council. Public accountants perform the actual organizations audits. GAO reviews these audit reports to see whether they comply with financial reporting requirements pertaining to federally chartered corporations as defined in Public Law 88-504.

Review of rescissions and deferrals--The Budget and Impoundment Control Act of 1974 requires the Comptroller General to review and report to the Congress the facts surrounding rescissions or deferrals of budget authority.

Settlement of accounts--The Financial and General Management Studies Division settles accounts of government accountable officers, except those of the Defense Department, the Treasurer of the United States, and other activities assigned to Field Operations Division.

Staff on loan to committees--On request, GAO staff members are assigned or detailed to the staffs of committees and subcommittees. Assignments are limited by the Legislative Reorganization Act of 1970 to 1 year or less and must be reported in detail in the Comptroller General's annual report. The law also requires that GAO be reimbursed for the employee's salary when a Senate committee or joint committee whose expenses are normally paid by the Senate is involved.

Standard terminology, definitions, classifications, and codes--GAO, in cooperation with the Treasury, Office of Management and Budget, and Congressional Budget Office, is developing standard terminology, definitions, classifications, and codes for fiscal, budgetary, and program-related information. The focal point for this effort is our Office of Program Analysis.

## CHAPTER 3

### NEW OR EXPANDED INFORMATION RESOURCES AND SERVICES

Enactment of the Congressional Budget and Impoundment Control Act of 1974 not only provided major changes in congressional organization and procedures for considering the Federal budget but also assigned numerous additional responsibilities to the Comptroller General and revised others.

The act requires that GAO, in cooperation with the Treasury, Office of Management and Budget, and Congressional Budget Office, develop standard terminology, definitions, classifications, and codes for fiscal, budgetary, and program-related information. On June 30, 1975, we submitted a progress report on this work.

The act provides that GAO conduct a continuing program to identify the needs of committees and Members of Congress for fiscal, budgetary, and program-related information and to assist congressional committees in developing their information needs. We are continuing the work begun under title II, section 202 of the Legislative Reorganization Act of 1970 to define congressional information needs. Our approach is to work with the committee staffs in identifying and defining information requirements on organizations, appropriation accounts, and programs under the jurisdiction of the respective committees. We are currently assisting selected subcommittees of the House and Senate Committees on Appropriations and several authorization committees of both Houses.

The Comptroller General is required by the Congressional Budget Act of 1974 to monitor the various recurring reporting requirements of the Congress and committees and make recommendations to them for changes and improvements in their reporting requirements.

It is estimated that the Congress and committees require at least 750 recurring reports, including statutory and non-statutory reports. Our tasks under this section of the act include

- compiling an inventory of requirements for recurring reports, including a computer-based file to increase the inventory's usefulness and to facilitate maintenance and monitoring functions,
- publishing the initial inventory,



- monitoring new reporting requirements and changes to existing requirements to maintain the inventory, and
- evaluating reporting requirements.

As required by title X of the act, we have begun to review and advise the Congress on the legality and impact of proposed rescissions and deferrals of budget authority by the executive branch.

The act also provides that we

- provide information, services, facilities, and personnel (as mutually agreed) to the Congressional Budget Office,
- review and evaluate results of Government programs and activities,
- assist committees in developing statements of legislative objectives and goals and methods for assessing and reporting actual program performance,
- assist committees in analyzing and assessing Federal agency program reviews and evaluation studies,
- develop and recommend methods for reviewing and evaluating Government programs,
- cooperate with the Treasury and the Office of Management and Budget in developing standardized data processing and information systems for fiscal, budgetary, and program-related information,
- develop, in cooperation with the Congressional Budget Office, Treasury, and Office of Management and Budget, an up-to-date inventory and directory of sources and information systems for fiscal, budgetary, and program-related information,
- assist committees and Members of Congress to obtain information from these sources and to appraise and analyze it,
- develop, with the Congressional Budget Office, a central data and information file to meet recurring requirements of the Congress for fiscal, budgetary, and program-related information, and

--cooperate with the Office of Management and Budget, Congressional Budget Office, and representatives of State and local governments in providing appropriate Federal fiscal, budgetary, and program-related information to these governments.

The General Accounting Office Act of 1974 gave us a new responsibility for auditing nonappropriated fund activities. These activities sell merchandise or services to certain classes of Government employees, retirees, and their dependents (primarily in the Department of Defense). They number in the thousands, have annual sales estimated at \$6 billion a year, and employ up to 300,000 personnel either part time or full time. This is an area that, in the past, has had only minimal outside review.

## CHAPTER 4

### ASSESSMENT OF THE USE OF GAO RESOURCES

We have been increasing the work that we do in direct assistance to the Congress. This increase reflects increased use of our resources by Members of Congress and committees. During fiscal year 1975 about 50 percent of our work was required by statute or requested by the Congress. In programing our self-initiated work, we examine agencies and programs of highest concern to the Congress and attempt to foresee future needs.

Statistics on the number of audit reports issued provide some indication of our success in meeting congressional needs. During fiscal year 1975 we published 1,043 reports, of which 632 were addressed to the Congress, to requesting committees, or to Members of Congress and 411 to Federal agency officials. Of the 632 congressional reports, 199 were addressed to the Congress, 178 to congressional committees, and 255 to individual Members of the Congress.

We respond to many requests from Members of Congress concerning claims by and against the United States involving subjects such as Government contracts, pay and allowances of personnel, travel, and transportation. Many reports are prepared on pending legislation and sent to committees.

Each month we send to the Congress, the committees, and all Members of Congress a list of GAO reports completed or released during the previous month. The lists are also published in the Congressional Record. Each list shows the report title, date of release, GAO file number, and identity of Government agencies or other organizations responsible for the described activities. Brief digests of the reports to the Congress or committees are also included.

In addition to audit reports, we have prepared many staff papers, issue papers, discussion briefs, and staff studies. We have also provided comments on legislation and briefed congressional committees and their staffs on our work. GAO representatives testified before congressional committees on 69 different occasions during fiscal year 1975.

We will continue to strive to stay attuned to the needs of the Congress by correlating our self-initiated reports to issues of highest concern to the Congress and by responding effectively to direct requests from Members of Congress and committees.

## CHAPTER 5

### ORGANIZATIONAL FRAMEWORK OF GAO

GAO is headed by Elmer B. Staats, Comptroller General of the United States. Its headquarters is at 441 G Street, NW., Washington, D.C.

Until early in 1972, GAO's audit organization was primarily on a Federal agency basis. For example, it had the Defense Division that audited the activities of the Department of Defense, the Civil Division that audited civil agencies, and the International Division that audited the international activities of all agencies. During 1972 a major change was made in the organizational structure of GAO. The former Civil and Defense Divisions were abolished and replaced by six new auditing divisions. The six new divisions created are: Logistics and Communications, Procurement and Systems Acquisition, Federal Personnel and Compensation, Manpower and Welfare, Resources and Economic Development, and General Government. Our other divisions are: Financial and General Management, International, Transportation and Claims, and Field Operations.

Under the new structure our divisions have Government-wide responsibility for assigned programs or functions. Twenty-six issue areas have been identified and assigned to divisions which are to have lead-division or primary responsibility for work in these areas. For example, our Financial and General Management Studies Division is assigned the issue areas of Automatic Data Processing and Federal Internal Auditing Systems. Our Logistics and Communications Division is assigned Federal Facilities and Material Management, and Military Preparedness and Mobilization Planning.

One of the GAO's strengths is its access to the operations of virtually all agencies of the executive branch. We can therefore review program and functional issues which cross agency lines. This gives us the opportunity to deal with overlapping and duplication among agencies, inadequate coordinating arrangements, and conflicting approaches to programs and functions having common or related objectives.

#### INTERNATIONAL DIVISION

The International Division develops and executes work plans and audit programs for all Government programs having international character and for relevant elements of departments and agencies administering these international programs. This work includes reviews of Government participation in (1) development assistance programs, both bilateral

and multilateral, (2) international trade, monetary, and financial activities, and (3) Government functions relating to foreign policy and security. The audit work extends to the Department of State, Agency for International Development, United States Information Agency, Overseas Private Investment Corporation, Export-Import Bank, Arms Control and Disarmament Agency, and the international activities of the Office of Management and Budget and the Departments of Agriculture, Commerce, Post Office, Defense, and the Treasury.

Audit coverage of international programs is extended overseas by the staffs of the Far East Branch, with headquarters in Honolulu, Hawaii, and the European Branch, with headquarters in Frankfurt, Germany. The Saigon office of the Far East Branch was closed and its responsibilities were transferred to the Bangkok office in December 1973. We also have an office in Panama City.

#### FEDERAL PERSONNEL AND COMPENSATION DIVISION

The Federal Personnel and Compensation Division is responsible for GAO's audit work relating to Government programs and activities for managing and compensating Federal workers. This includes but is not limited to

- personnel requirements and filling those requirements;
- employee development through training, education, and career management programs;
- use and retention of employees;
- Federal pay, fringe benefits, and retirement; and
- employee relations, including equal employment opportunity program, labor-management relationships, social responsibility programs, and morale and welfare activities (nonappropriated fund activities).

#### FINANCIAL AND GENERAL MANAGEMENT STUDIES DIVISION

The Financial and General Management Studies Division has the following principal functions:

- Providing expert technical and advisory services in the fields of automatic data processing, systems analysis, actuarial science, and statistical science.
- Participating in the Joint Financial Management Improvement Program.

- Helping Government agencies develop accounting systems that meet the principles and standards prescribed by the Comptroller General.
- Reviewing agency accounting systems in operation for conformity with the Comptroller General's accounting principles and standards; and settling the accounts of accountable officers, except for military disbursing officers.
- Reviewing automatic data processing activities or programs on a Government-wide basis.
- Promoting the improvement of auditing of Federal and federally assisted programs at Federal, State, and local levels of government.
- Reviewing the internal audit systems of Federal agencies.

#### GENERAL GOVERNMENT DIVISION

The General Government Division is responsible for carrying out auditing and reporting functions in the Departments of Commerce, Justice, and the Treasury; the judicial and legislative branches of the Government; the U.S. Postal Service; the District of Columbia Government; the Small Business Administration; certain regulatory agencies; and various other agencies and commissions. The division is also responsible for audit activities relating to Federal, State, and local intergovernmental relations, general revenue sharing programs and Federal statistical systems.

#### LOGISTICS AND COMMUNICATIONS DIVISION

The Logistics and Communications Division is responsible for the audit of logistics and communications activities in the Department of Defense and the General Services Administration and for related policies and practices throughout the Government. It is also responsible for auditing the activities of the Office of Telecommunications Policy, Executive Office of the President, and all Government functions related to printing and publications, and including the Government Printing Office.

This division has audit cognizance over (1) cataloging and standardization activities, (2) supply management effectiveness through reviews of the requirements for, and the receipt, storage, distribution, and disposal of, materials and equipment, (3) the repair and maintenance of equipment

and components, (4) the acquisition and management of facilities, (5) the readiness of active and reserve military forces, (6) the management of Government industrial facilities, (7) the acquisition and operation of communications and data processing systems, (8) transportation and traffic management activities, and (9) supporting activities, such as food service, records management, and printing and publishing operations.

#### MANPOWER AND WELFARE DIVISION

The Manpower and Welfare Division is responsible for auditing manpower, health, education, and income security operations and programs administered by the Department of Health, Education, and Welfare; Department of Labor; National Science Foundation; Community Services Administration; Equal Employment Opportunity Commission; Legal Services Corporation; Consumer Product Safety Commission; ACTION; Corporation for Public Broadcasting; health programs of the Department of Defense and the Civil Service Commission; Railroad Retirement Board; Veterans Administration; National Labor Relations Board; Pension Benefit Guaranty Corporation; and Federal Mediation and Conciliation Service.

#### PROCUREMENT AND SYSTEMS ACQUISITION DIVISION

The Procurement and Systems Acquisition Division is responsible for auditing all Government procurement operations, including the procurement and related research and development functions for such major acquisitions as weapon systems in the Department of Defense and systems of comparable complexity in civil departments and agencies.

Procurement programs and activities falling within the division's jurisdiction are administered largely by components of the Department of Defense, National Aeronautics and Space Administration, Energy Research Development Administration (Weapon Procurement), and General Services Administration (Federal Supply Service). These agencies are responsible for most of the procurement dollars represented by the Federal budget. The division, however, is concentrating an increasing amount of its resources and efforts on multiagency and Government-wide reviews.

The science and technology subdivision is responsible for (1) review of mission-related research and development of the Department of Defense and the military services, the National Aeronautics and Space Administration, and the Atomic Energy Commission (military-related effort) and (2) reviews into and functional cognizance of Government-wide science and technology matters.

The subdivision is responsible for work of the division related to all aspects of research and development and science and technology:

- National science policies and goals, priorities, strategy and allocation of research and development resources.
- The planning, generation, application, and ultimate impact of introducing technologies.
- Management of federally sponsored research and development.

The Deputy Director of the science and technology subdivision is responsible for activities relating to the Office of Technology Assessment, including direct assistance to the Comptroller General in carrying out his duties as a member of the Technology Assessment Advisory Council.

#### RESOURCES AND ECONOMIC DEVELOPMENT DIVISION

The Resources and Economic Development Division is responsible for audit work at the Departments of Agriculture, Housing and Urban Development, Interior, and Transportation; the Department of the Army, Corps of Engineers (civil functions); Energy Research and Development Administration; Nuclear Regulatory Commission; Federal Power Commission; Environmental Protection Agency; Tennessee Valley Authority; and various commissions, boards, and councils. It is also responsible for audit activities involving interrelationships among all Federal departments, agencies, and programs concerning water resources, the environment, housing and community development, land use, and transportation.

#### TRANSPORTATION AND CLAIMS DIVISION

The Transportation and Claims Division is responsible for settling and adjudicating all general claims and demands by or against the United States. In settling these claims, it furnishes technical support and other assistance to the Department of Justice in its prosecution or defense of suits in which the United States is a party.



This division also reviews, evaluates, and reports on the claims settlement and debt collection activities of Government agencies and assists agencies in improving their effectiveness in these activities.

The General Accounting Office Act of 1974 provided for transfer of GAO's transportation rate audit function to the General Services Administration. This transfer was accomplished formally on October 12, 1975. Therefore, this division was renamed the Claims Division on October 24, 1975.

#### FIELD OPERATIONS DIVISION

The Field Operations Division, through its headquarters staff and regional offices, performs accounting and auditing work assigned by the directors of all GAO operating divisions. In addition, it is responsible for audits assigned under the Government Corporation Control Act and similar legislation and for audits of the four military finance centers.

#### OTHER ORGANIZATIONAL COMPONENTS

The attached organization chart shows our support and administrative offices. Other offices are the Office of Congressional Relations, the Office of the Information Officer, the Office of the General Counsel, the Office of Program Analysis, and the Office of Special Programs.

The Office of Congressional Relations is the central coordinating point within GAO for giving the Congress prompt and effective assistance. The Office is under the direct supervision of the Deputy Comptroller General and is headed by a director. This Office maintains continuous contact with Members of Congress and committee staffs to

- coordinate GAO work to meet and anticipate the needs of the committees and Members of Congress,
- keep the committees informed on information developed by our operating divisions,
- determine committee interests and to consider them in planning our audit programs,
- provide personal attention to the inquiries and requests of individual Members of Congress and committees,

--arrange for testimony to be given before congressional committees.

The individuals in the Office of Congressional Relations and their committee responsibilities are:

Mr. Smith Blair

Senate Appropriations Committee  
Senate District of Columbia Committee  
Senate Post Office and Civil Service Committee  
Senate Veterans Affairs Committee  
Senate Select Committee on Standards and Conduct  
Officers and Activities of the Congress  
(Clerk of the House, Secretary of the Senate,  
legislative branch audit site, etc.)  
House Appropriations Committee  
House District of Columbia Committee  
House Post Office and Civil Service Committee  
House Veterans Affairs Committee  
House Committee on Standards of Official Conduct  
House Committee on Rules

(He also has alternate responsibility in Mr. Hagenstad's absence for the House and Senate Budget Committees and in Mr. McGough's absence for the House and Senate Armed Services Committees.)

Mr. Samuel W. Bowlin

Senate Banking, Housing, and Urban Affairs Committee  
Senate Labor and Public Welfare Committee  
Senate Foreign Relations Committee  
Senate Special Committee on Aging  
Senate Select Committee on Nutrition and Human Needs  
Senate Special Committee on National Emergencies and  
Delegated Emergency Powers  
House Banking, Currency, and Housing Committee  
House Education and Labor Committee  
House International Relations Committee  
House Select Committee on Aging  
Joint Committee on Defense Production

(He also has an alternate responsibility in Mr. Griffith's absence for the Senate Finance and House Ways and Means Committees.)

Mr. T. Vincent Griffith

Senate Commerce Committee  
Senate Interior and Insular Affairs Committee  
Senate Judiciary Committee  
Senate Public Works Committee  
Senate Finance Committee  
House Interstate and Foreign Commerce Committee  
House Merchant Marine and Fisheries Committee  
House Interior and Insular Affairs Committee  
House Ad Hoc Committee on the Outer Continental Shelf  
House Judiciary Committee  
House Public Works and Transportation Committee  
House Ways and Means Committee  
Joint Committee on Internal Revenue Taxation  
Joint Committee on Printing

(He also has an alternate responsibility in Mr. Hagenstad's absence for the House and Senate Government Operations Committees.)

Mr. M. Thomas Hagenstad

Senate Government Operations Committee  
Senate Budget Committee  
Senate Committee on Rules and Administration (note a)  
House Government Operations Committee  
House Budget Committee  
Committee on House Administration (note a)  
Joint Committee on Congressional Operations  
Joint Committee on Library  
House Commission on Information and Facilities  
Congressional Budget Office

(He also has alternate responsibility in Mr. Blair's absence for the House and Senate Appropriations Committees.)

Mr. Peter J. McGough

Senate Armed Services Committee  
Senate Aeronautical and Space Sciences Committee  
Senate Committee on Agriculture and Forestry  
Senate Select Committee on Intelligence  
Senate Select Committee on Small Business  
House Armed Services Committee  
House Committee on Agriculture

a/Responsibility excludes activities of the legislative branch audit site which are to be handled by Mr. Blair.

House Committee on Science and Technology  
House Select Committee on Intelligence  
House Committee on Small Business  
Joint Committee on Atomic Energy  
Joint Economic Committee

(He also has an alternate responsibility in Mr. Bowlin's absence for the House Education and Labor Committee and the Senate Committee on Labor and Public Welfare.)

The Office of the Information Officer satisfies information requests from the media and the public. It is the focal point of contact between GAO and the various media--press, radio, and television.

The Office of the General Counsel is responsible for legal and legislative work. The work of this office includes preparation of opinions and decisions of the Comptroller General, legal review of GAO audit reports, assistance to GAO operating divisions in resolving legal questions, and preparation in conjunction with audit divisions of comments on pending legislation. This office provides informal legal advice to agencies and to congressional staff, represents GAO in litigation involving GAO, and drafts legislative language when requested. The scope of issues presented for consideration by this office includes any legal matter involving the authority for and propriety of any Federal action. Research and analysis of Federal statutes, regulations, executive orders, and agency policies and procedures are often required for proper resolution of the issues.

The Office of Program Analysis was established by the Comptroller General on September 5, 1974, and serves as a focal point for expanding analytical information supplied to meet congressional needs. It focuses on two overall objectives in supporting the Congress and its committees and staff. The first objective is to broaden the information by expanding GAO's capacity to conduct analysis and evaluation of major program issues and highlighting the implications of choices available to the Congress in its deliberations. The second objective is to assist the Congress with its requirements and needs for obtaining and using fiscal, budgetary, and program-related data and to improve the quality, availability, and usefulness of such information. The Office of Program Analysis is also responsible for review of impoundments.

The Office of Special Programs is responsible for the coordination, monitoring, and program development, on a GAO-wide basis, of work involving national issues relating to energy, food, and materials. Growing congressional and public

concern over energy and other shortage problems led to its establishment in December 1973. This Office also carries out statutory responsibilities regarding approval of regulatory agencies' requests for information.

GAO has made changes since the 1972 major reorganization to meet new requirements and will continue to maintain a flexible structure to adapt to the changing needs of the Congress.

## CHAPTER 6

### FURTHER COMMENTS OR SUGGESTIONS

The Comptroller General submitted proposed legislation to the Congress known as the General Accounting Office Act of 1975. This legislation, which was formally introduced on the floor of the Senate on August 1, 1975, (S. 2268) would allow the Comptroller General to

- file suit to prevent illegal obligations or expenditures of Federal funds over which he has settlement authority;
- issue subpoenas to require the production of negotiated contract and subcontract records and records of other non-Federal persons or organizations to which he has a right of access by law or agreement;
- file suit to compel production of information, books, documents, papers, or records in Government departments or establishments to which he has existing rights of access; and
- make selective studies of the profits of Government contractors and subcontractors whose Government business in their most recent fiscal year totaled one million dollars or more.

Profits studies would aim at comparing profits on Government business with profits on commercial business. In 1969 the Comptroller General was authorized to conduct a one-time study of defense industry profits (B-159896, March 17, 1971).

Hearings were held this fall by the Subcommittee on Reports, Accounting, and Management, Senate Committee on Government Operations. We encourage the passage of this legislation which can be expected to increase our effectiveness.

GAO works closely with the Congressional Budget Office, Congressional Research Service, and Office of Technology Assessment. We frequently provide and obtain assistance and exchange information with each of these offices. For example, the Congressional Budget and Impoundment Control Act of 1974 requires that we provide information, services, facilities, and personnel, as mutually agreed, to the new Congressional Budget Office.

The Congressional Budget Office and GAO are currently undertaking a joint project to relate the Federal budget to the various authority statutes to make the budget comprehensible to the authorizing committees.

Our Director of Program Planning serves as a liaison with the Deputy Director of the Congressional Research Service. Their objective has been furthering informal cooperation and determining ways the two agencies can assist each other. Staff at all levels within GAO are aware of and use their information and consultative services. Similarly, we feel that we have been of considerable assistance to them.

The Comptroller General is a statutory member of the Technology Assessment Advisory Counsel of the Office of Technology Assessment. GAO has frequent contact with and provides support to the Office of Technology Assessment.

We will continue to coordinate with the Congressional Budget Office, Congressional Research Service, and Office of Technology Assessment through our many daily contacts and through the coordination channels established. In addition, we will strive to improve existing channels and seek to establish new ones as areas of need are identified.

JACK BROOKS, TEX., CHAIRMAN  
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PHILIP M. CRANE, ILL.

TASK FORCE ON INFORMATION  
RESOURCES,  
DON FUQUA, CHAIRMAN  
TASK FORCE ON FACILITIES  
AND SPACE UTILIZATION,  
ELIZABETH HOLTZMAN,  
CHAIRWOMAN

## U.S. House of Representatives

### COMMISSION ON INFORMATION AND FACILITIES

1628 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, D.C. 20515

April 10, 1975

B-159835

Mr. Elmer B. Staats  
Comptroller General of the United States  
General Accounting Office  
441 G Street, N.W.  
Washington, D.C. 20548

Dear Mr. Staats:

The House Commission on Information and Facilities was established by H. Res. 988, 93d Congress under provisions later enacted into law by P.L. 93-554. The Commission is directed, among other things, to conduct a thorough and complete study of the information needs, problems, and resources of the House of Representatives.

In undertaking its responsibilities, the Commission would greatly appreciate your supplying the following information with regard to the information resources and services available to the Members and committees of the House from the General Accounting Office:

- (1) An annotated enumeration of all available information resources, capabilities, and services including systems, files, and products--computerized, microform, and paper--which can or could be of use to Members and committees, together with, where appropriate, the available staff, machine, and funding support for each and the authority by which such services and systems were created.
- (2) A similar description of new or expanded information resources and services now under development or consideration for future use.
- (3) Your assessment of whether Members and committees are effectively utilizing your



Mr. Elmer B. Staats  
April 10, 1975  
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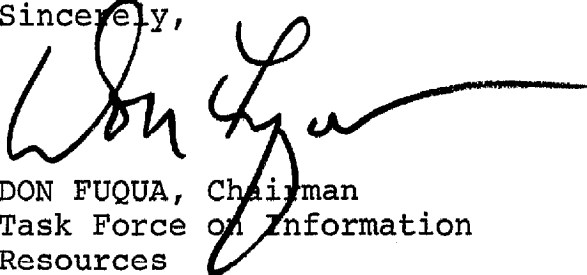
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organization's information resources and services, and suggestions of ways in which such use can be increased and improved.

- (4) Your evaluation of the organizational framework of the General Accounting Office insofar as it influences the effectiveness or ineffectiveness of the information resources and services by Members and committees. Please include any recommended changes in the organizational structure which could improve either the provision of such resources and services or their utilization by Members and committees.
- (5) Any further comments or suggestions which you believe would be useful to the Commission.

Thank you very much for your consideration and cooperation.

Sincerely,



DON FUQUA, Chairman  
Task Force on Information  
Resources

## UNITED STATES GENERAL ACCOUNTING OFFICE

