

August 1988

Reports Issued in August 1988

National Defense	1
International Affairs	4
Science, Space, and Technology	6
Energy	7
Natural Resources and Environment	9
Agriculture	10
Commerce and Housing Credit	11
Transportation	13
Social Services	14
Health	15
Income Security	17
Administration of Justice	17
General Government	19
Congressional Testimony by GAO Officials	24

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National Defense

Strategic Bombers: B-1B Parts Problems Continue to Impede Operations

GAO/NSIAD-88-190, July 26.

B-1B spare parts shortages continue to seriously limit aircraft availability with the result that the Air Force is relying on extensive cannibalization to continue operations. Even with extraordinary efforts, the Air Force has not been able to meet training and readiness objectives. Reliability shortfalls continue to be a major cause of the shortages; some parts problems have been resolved but a more systematic approach by the Air Force and contractors would ensure early and appropriate attention to the problem parts.

Air Force Contracting: Protecting Liquid Oxygen/ Nitrogen Plants From Contamination

Acc. No. 136545 (GAO/NSIAD-88-206), Aug. 11.

The Air Force's review of the need for nuclear, biological, and chemical protection for its portable liquid oxygen/nitrogen generating plants concluded that it could sustain military operations without producing liquid oxygen/nitrogen in a contaminated environment. However, having NBC-protected plants would give the Air Force greater flexibility in using equipment and allow it to better meet Defense guidance and its own requirements. It would also provide greater protection of the system's internal parts if the plants were operated at the time of an NBC attack, thus eliminating the need for extensive decontamination before resuming production.

Navy Contracting: Contract Administration Staffing Requirements for Navy A-76 Studies

GAO/NSIAD-88-175BR, July 26.

Concern has been raised that the Navy may be retaining functions in-house that should be contracted out under Office of Management and Budget Circular A-76. GAO's objectives of this review were to eliminate any unnecessary staffing levels and to ensure that the staffing levels requested by four installations were adequately justified. While GAO did not review the appropriateness of OMB guidelines, Navy contract administration experience indicates that OMB-authorized staffing levels may not be sufficient to administer A-76 contracts that involve multiple functions and technically complex tasks.

**Army Budget:
Potential Reductions to
Budget Requests for
Selected ADP Systems**

GAO/IMTEC-88-43BR, Aug. 1.

GAO identified potential reductions of up to \$18.8 million for the Department of the Army's 1989 budget request for its Commodity Command Standard System and Integrated Procurement System. These amounts are primarily the result of differences between estimated equipment costs and equipment costs specified in a contract, and changes in the ways funds might be used. In addition, GAO identified \$10.4 million that could be appropriated conditionally.

**Army Budget:
Potential Reductions to
Selected Procurement
Budgets**

Acc. No. 136590 (GAO/NSIAD-88-212), Aug. 17.

In reviewing Army's justification for its FY 1989 budget estimates for its Procurement of Weapons and Tracked Combat Vehicles appropriations, GAO identified potential reductions of \$373.4 million—\$161.8 million for FY 1989, \$131.5 million for FY 1988, and \$80.1 million for FY 1987. It also identified potential reductions of \$82.3 million in Other Procurement appropriations—\$81.2 million for FY 1989 and \$1.1 million for FY 1988.

**Army Training:
Need to Strengthen
Internal Controls Over
Troop Schools**

Acc. No. 136502 (GAO/NSIAD-88-208), Aug. 4.

The Army has not established effective internal controls to ensure that troop school funds are spent prudently and that contractors provide training that is consistent with Army standards and doctrine. GAO found that the programs were justified on the basis of past usage rather than need; an excessive number of soldiers might have been trained; some contracted courses were not authorized by Army regulation or duplicated courses taught elsewhere in the Army; and some courses were inconsistent with Army training standards and contained outdated doctrine.

**Army Vehicles:
Procurement of 2-1/2-Ton
Truck Engines**

GAO/NSIAD-88-215FS, Aug. 15.

Army plans to procure new 2-1/2-ton truck engines will help reduce existing shortages in its aging fleet. The components will include a competitively procured commercial engine that will meet Environmental Protection Agency emission standards in effect during the first year of engine manufacture. Army considered several alternatives, including (1)

obtaining a permanent exemption from EPA emission standards or simply discontinuing procurement of the existing engines, (2) designing improvements to the existing engine that would result in a cleaner engine configuration, or (3) installing new replacement engines as the current ones fail. After considering the cost of each alternative and logistics and readiness factors, together with the need to meet the 1988-90 emission standards, Army selected the third alternative.

**Inventory Management:
Practices of Selected
Private Sector Companies**

GAO/NSIAD-88-143BR, July 11.

The Department of Defense could improve inventory management by instituting private sector concepts and procedures. The reason for holding inventory and the strategy for managing it differ between DOD and the private sector. The military holds inventory to support missions with no-fail objectives. Thus, its perspective is the more inventory, the more sustained capability it has. The private sector holds inventory in support of future sales with a profit objective. The Office of the Secretary of Defense has encouraged the military services to utilize the inventory management expertise available in the private sector. GAO believes that such interaction is a step in the right direction.

**Inventory Management:
Receipt Confirmation
Problems**

GAO/NSIAD-88-179, July 14.

The military services and the Defense Logistics Agency have not implemented adequate procedures to assure themselves that items paid for had been received. Existing internal control procedures require immediate attention. Because of a variety of receipt processing problems at depots and inventory control points, material shipments, although received by the depots, are not dropped from the ICP's supply records. These shipments remain on the records for months or years as intransit material. Procedures to follow up on intransit material either (1) have not been established or (2) where established, are not being followed or are otherwise not effective. Additionally, supply and financial records are not reconciled to ensure that material paid for was actually received.

**Maneuver Damage:
DOD Needs to Strengthen
U.S. Verification of Claims
in Germany**

GAO/NSIAD-88-191, Aug. 9.

NATO's Status of Forces Agreement provides for the settlement of claims for damage allegedly caused by U.S. armed forces in the territory of other member states. U.S. Army, Europe, needs to implement internal

control procedures to ensure that the United States pays only for the damage it causes. An essential first step to strengthen these controls is to increase inspections by U.S. personnel to attest to the accuracy of the information provided on the damage caused by U.S. forces and to pay only valid claims.

**Women in the Military:
Impact of Proposed
Legislation to Open More
Combat Support Positions
and Units to Women**

GAO/NSIAD-88-197BR, July 15.

Using the Department of Defense Task Force on Women in the Military recommended risk rule, the military services are currently evaluating positions to determine whether they should be open to women or remain closed. S.581 is a bill that would open additional combat support positions to women, but its actual impact cannot be determined until after the military services complete their ongoing evaluations.

**Impoundment of Funds:
Comments on Proposed
Deferrals of Military
Assistance and Wildlife
Conservation Funds**

Acc. No. 136579 (GAO/OGC-88-4), Aug. 11.

A \$1,000,000 increase in deferral to International Security Assistance corrects a clerical error in the President's third special message dated February 19, 1988. Another increase in the amount deferred by \$610,514 to the Department of Defense's Civil Wildlife Conservation, Military Reservation was also noted in the same message.

International Affairs

**Central America:
U.S. National Guard
Activities**

GAO/NSIAD-88-195, July 18.

Since 1983, approximately 38,388 National Guard troops have participated in training conducted in Central America, primarily in Honduras and Panama. Army Guard troops have conducted road-building, artillery, and armor training exercises, and the Air Guard troops have mostly conducted civil engineering type training exercises. The cost of Army National Guard training in Central America during FY 1983-87 was about \$22 million for incremental pay and allowances, real estate leasing, repair parts, administrative costs, and some transportation within the United States. The National Guard has generally conducted training with security and safety in mind, and no hostile incidents have

occurred as far as can be detected. Reviews have not disclosed any indications that the National Guard had provided assistance to the Contras through its training exercises and efforts were made to ensure that National Guard training did not give the appearance of aiding them.

**U.S.-Japan Trade:
Evaluation of the Market-
Oriented Sector-Selective
Talks**

GAO/NSIAD-88-205, July 18.

The United States and Japan initiated the Market-Oriented Sector-Selective talks in 1985 as an attempt to address concerns that Japan unfairly limits U.S. exporters' access to Japanese markets. U.S. business representatives are generally positive about the outcome of the MOSS talks, the use of high-level government negotiators, and the on-going interaction between government and industry. However, many firms are reporting lingering difficulties in doing business in Japan. "Intangible" barriers persist in many Japanese sectors and are relatively less responsive to government intervention. It is believed that many Japanese markets remain more protected than corresponding markets in the United States. U.S. exporters assert that government pressure is still necessary not only to push Japanese markets to open further but also to monitor and sustain the advances gained thus far.

**Internal Controls:
State Department Needs to
Improve Management of
Travel Advances**

GAO/NSIAD-88-178, Aug. 15.

A lack of adequate management controls, a failure to follow federally prescribed standards, and a failure to strictly enforce existing procedures have caused recurring systemic problems with management of advance travel funds at the Department of State. The result is vulnerability to fraud, waste, and abuse. The situation is growing worse and State needs to collect delinquent advances from employees through payroll deductions; offset from any future request for travel advances an individual's unliquidated balance from prior advances or deny further advances to anyone with a delinquent account; limit the amount of travel advances to Foreign Service employees to 80 percent of estimated reimbursable expenses; and review bogus transactions.

Science, Space, and Technology

Military Space Operations: Shuttle and Satellite Computer Systems Do Not Meet Performance Objectives

Acc. No. 136499 (GAO/IMTEC-88-7), Aug. 5.

Since 1980, the Department of Defense has been developing the Consolidated Space Operations Center that is intended to command and control military space shuttle and satellite operations. Air Force cost and schedule estimates and planned upgrades to the existing satellite control center at Sunnyvale, California, have been more optimistic than events have borne out. Performance problems have delayed the transition of these systems to an operational status. The Air Force expects to spend about \$1.85 billion, about three times the original estimate, to make the systems operational. Future plans are ambitious, requiring significant advances in data processing and communication system technologies and performance at an estimated 1985 price tag of \$48 billion.

Space Shuttle: The Future of the Vandenberg Launch Site Needs to Be Determined

Acc. No. 136501 (GAO/NSIAD-88-158), Aug. 3.

The Air Force spent \$3.1 billion to plan and construct a space shuttle launch site at Vandenberg Air Force Base, California. However, before the facility was ever used, the Challenger accident occurred and the Air Force decided to deactivate the site and place it in a low maintenance status. Low maintenance status presents high reactivation risk. In addition, the shuttle launch site's future role is unclear because the lift capability of the shuttle, when launched from Vandenberg to a polar orbit, is currently well below the required level. Also, the Titan IV launch system is expected to provide the required lift in the future before improvements to the shuttle will enable it to do so. The site's future needs to be decided soon because its facilities, equipment, and systems will become increasingly more difficult and expensive to recapture from other users. The cost to reactivate the site for shuttle use could be prohibitive but if it is not to be preserved, an assessment and selection of an appropriate alternative use should be made.

**Space Shuttle:
Changes to the Solid
Rocket Motor Contract**

GAO/NSIAD-88-203, Aug. 5.

As a result of the Challenger accident, several changes were made in the terms and conditions of the solid rocket motor production contract. The amount of work to be done increased, due to redesigning the motor joints, making other design changes to enhance the motor's safety and reliability, and incorporating the changes into 13 sets of motors. The estimated contract costs increased by \$772.9 million to \$1,367 million and costs are expected to increase even further to about \$1,816.8 million. Under the restructured contract, the maximum amount of available fee or profit increased from \$84.4 million to \$86 million. This, also, will increase further to \$109.2 million.

**Engineering Research
Centers:
NSF Program Management
and Industry Sponsorship**

Acc. No. 136600 (GAO/RCED-88-177), Aug. 16.

The goal of the Engineering Research Center program is to develop fundamental knowledge in engineering fields that will enhance the international competitiveness of U.S. industry and prepare engineers to contribute through better engineering practice. The National Science Foundation manages the ERC program and evaluates the centers to decide whether to renew funding for another 5 years. The evaluation does not provide a sound basis for determining the strengths and weaknesses of the ERC approach because it does not compare it with other approaches to engineering research and education. NSF considers it too early to do this type of evaluation. ERC's program has been well received by industry and participants intend to continue their sponsorship. But because the ERC program is relatively new, these participants have not hired many ERC students, and therefore it is too early to determine the program's impact on engineering education and on technology transfer.

Energy

**Energy Security:
An Overview of Changes
in the World Oil Market**

GAO/RCED-88-170, Aug. 31.

Changes in the world oil market—abundant oil supplies, increased competition for oil revenues, and less hazardous transportation routes—have reduced, at present, the prospect of a serious oil supply disruption. Barring a major military confrontation that would involve the loss of oil from several major oil-producing countries, disrupted oil supplies could

probably be replaced elsewhere. Additionally, the United States and other major oil-importing countries have built significant emergency oil stocks and have strived to strengthen other response measures designed to mitigate the effects of serious disruptions. However, expectation that in the 1990s oil production may once again become concentrated in the volatile Middle East may increase vulnerability to an oil crisis. While this trend is highly unlikely, continued vigilance is warranted.

Nuclear Health and Safety: Stronger Oversight of Asbestos Control Needed at Hanford Tank Farms

GAO/RCED-88-150, July 29.

The Department of Energy's Hanford Site in Richland, Washington, has problems in asbestos control at its "tank farms"—the series of underground tanks for storing radioactive liquid waste. Some corrective actions that DOE/RL has taken to meet the Department of Occupational Safety and Health requirements have already been completed but the effective implementation of others will need to be assessed on future asbestos jobs. Consequently, GAO believes there is a continuing need for DOE/RL oversight to ensure that its contractors implement and comply with all DOE requirements.

Nuclear Waste: Quarterly Report on DOE's Nuclear Waste Program as of June 30, 1988

GAO/RCED-88-204BR, Aug. 29.

Three significant events occurred in the Department of Energy's nuclear waste program during the quarter ending June 1988. The first concerned a consultation draft of the Yucca Mountain site characterization plan that DOE issued to the Nuclear Regulatory Commission and the state of Nevada for comment. NRC expressed concern about DOE's failure to recognize the range of alternative conceptual models of the Yucca Mountain site that need to be considered in the development of testing programs. It was also concerned over DOE's progress in developing a quality assurance program for site characterization work. The second event concerned a DOE release on a draft amendment to the nuclear waste program mission plan and the third concerned the reorganization of the Office of Civilian Radioactive Waste Management.

Natural Resources and Environment

Environmental Protection Agency: Protecting Human Health and the Environment Through Improved Management

Acc. No. 136581 (GAO/RCED-88-101), Aug. 16.

The Environmental Protection Agency has launched a number of initiatives intended to increase its management and operational effectiveness. These include (1) managing programs and activities with emphasis on achieving measurable environmental results, (2) establishing more effective working arrangements with the states, EPA's key partners in implementing environmental programs, and (3) obtaining improved financial, management, and programmatic information to better set priorities, administer programs, and assess progress. However, GAO identified problems that, unless resolved, will hinder the agency's ability to effectively implement them. EPA should fill gaps in its management of environmental results; establish a more effective partnership with the states; and support policy and program goals through better management of information resources and develop a modern financial management system with strong management support.

Mineral Revenues: Information on Interior's Royalty Management Program

GAO/RCED-88-165, July 22.

The Minerals Management Service is required to ensure accurate and timely determination, collection, accounting for, and disbursement of revenues from mineral leases on federal and Indian lands. In FY 1987, it collected \$3.72 billion and made regular disbursements of \$3.69 billion in revenues from federal onshore, Indian, and offshore mineral leases. MMS audits payors to help ensure that proper payments have been made. However, in 1988, less than 2 percent of the leases at the companies included in the Department of the Interior's review had been comprehensively audited by MMS in FY 1986 and 1987. MMS has initiated several actions to improve its royalty management program. It has established a systems improvement project to implement computer system enhancements and other operations improvements and contracted with Price Waterhouse to provide recommendations to strengthen its accounting controls and auditing processes.

**Surface Mining:
Information on the
Updated Abandoned Mine
Land Inventory**

GAO/RCED-88-196BR, July 22.

The Office of Surface Mining Reclamation and Enforcement's inventory of abandoned coal mine land problem areas has an important impact on the amount of reclamation funds granted to each state. Because of inconsistencies in the inventory and because it does not present an accurate picture of the relative reclamation needs of one state versus another, it should not be used as a basis for allocating the funds, according to OSMRE officials. This report provides information on (1) the role and composition of the National Inventory Update Committee, (2) the criteria OSMRE used in determining whether problem areas had sufficiently high priority to be included in the national inventory, and (3) how the problem areas were screened to ensure that only those affecting public health, safety, and general welfare were placed in the inventory.

Agriculture

**Crop Insurance:
Program Has Merit but
FCIC Should Study Ways
to Increase Participation**

Acc. No. 136568 (GAO/RCED-88-211BR), Aug. 15.

The Federal Crop Insurance Corporation's overall merits continue to make it superior to other forms of disaster assistance, including loans and direct payments. But farmers are not buying the insurance to the degree originally envisioned for the program. They are unwilling or unable to bear the costs because of the poor condition of the farm economy. Also, many believe that crop diversification is an adequate risk management tool and that other federal programs provide farmers with direct cash payments at no cost, resulting in a perception that crop insurance is unnecessary. FCIC has not performed any nationwide studies to address the nonparticipation issue. Such studies should be made to determine which of the major factors influencing participation could or should be addressed.

**Budget Issues:
USDA's Commodity
Certificates Should Be
Recognized in Budget
Totals**

Acc. No. 136599 (GAO/AFMD-88-27), Aug. 16.

The Commodity Credit Corporation has issued commodity certificates worth billions of dollars since the program began in FY 1986. While the issuances have outlay-like effects, there are no outlay recordings at the time of issuance. The exclusion of commodity certificates from the budget authority and outlay totals in the budget is correct; the budget is

essentially on a cash basis with outlays representing checks issued. However, commodity certificates are not checks, but rather certificates that are used to "expend" commodities in lieu of cash and should be subject to systematic congressional budget review. This is accomplished by including their issuance in budget totals used in the congressional budget process. Therefore, GAO believes that a new budget approach is needed for reporting on the use of certificates.

Commerce and Housing Credit

Liability Insurance: Effects of Recent "Crisis" on Businesses and Other Organizations

GAO/HRD-88-64, July 29.

Lack of concrete answers to questions about the recent liability insurance "crisis" has raised concerns about the availability and affordability of the insurance. Respondents to GAO questionnaires reported that costs of liability insurance increased for the types of coverage purchased most often. Larger organizations experienced much larger premium increases than did smaller organizations. However, the cost of liability insurance as a percentage of annual gross receipts was relatively small. Most of the frequently purchased types of liability insurance were available in 1985 and 1986. Few buyers, agents, and brokers reported either cancellations or nonrenewals. Policy provisions defining policyholders' responsibilities often changed so as to make the policyholder bear more of the cost of potential liability-related incidents. Buyers reported that despite increased costs, the amount of coverage purchased generally remained the same or decreased.

Financial Audit: Federal Home Loan Bank Board's 1987 and 1986 Financial Statements

GAO/AFMD-88-67, Aug. 24.

In 1987 the Federal Home Loan Bank Board retroactively revised the estimated useful life used to depreciate its furniture, fixtures, and equipment, shortening it from 11 years to 4 years. Also, instead of capitalizing all purchases in excess of \$1,000, the Bank Board expenses all those items below \$5,000 and capitalizes and depreciates only those items that exceed this limit. Using the revised useful life will result in a reduction in the furniture, fixtures, and equipment account of more than \$5 million over the next 3 years. The 1987 financial statements reflect a

\$2 million reduction of furniture, fixtures, and equipment and a corresponding increase to depreciate expense. As a result, the Board's 1987 net income was significantly lower than its 1986 net income.

**Financial Audit:
Financing Corporation's
1987 Financial Statements**

Acc. No. 136494 (GAO/AFMD-88-61), Aug. 2.

The Financing Corporation is a mixed-ownership government corporation chartered by the Federal Home Loan Bank Board. Its sole purpose is to serve as a financing vehicle for recapitalizing the Federal Savings and Loan Insurance Corporation. It is authorized to issue debentures, bonds, and other obligations, the net proceeds of which it uses to purchase FSLIC capital stock and capital certificates. Its total assets as of December 1987 were \$188,976,731.

**Budget Issues:
Information on FDIC and
FSLIC Notes Payable**

Acc. No. 136495 (GAO/AFMD-88-71FS), Aug. 5

In June 1986, the Federal Deposit Insurance Corporation began issuing interest-paying notes to the purchasers of failed and failing banks. In many cases, an acquiring bank can choose to take all or part of its FDIC assistance in the form of these notes. The Federal Savings and Loan Insurance Corporation also issues similar notes. For FY 1988 through April, the ending balance of FDIC notes payable was \$4,063 million; for FY 1988 through June the ending balance of FSLIC was \$5,137 million.

**Alaskan Offshore
Shipping:
Changing Federal
Regulation and Service**

GAO/RCED-88-114BR, Aug. 9.

Federal economic regulation of ocean transportation between Alaska and the U.S. mainland is divided between the Federal Maritime Commission and the Interstate Commerce Commission. This divided regulatory system brought changes in the regulatory treatment of Alaskan ocean service. There has been a shift toward Alaskan intermodal service, with a corresponding shift in tariff activity from FMC to ICC. Aside from changes in regulation and service, the Alaskan trade has been affected by changes in Alaska's economy. The economic turndown over the past few years, related to reductions in the price of oil, led to reduced demand for ocean transportation, heightened competitive conditions, and excess capacity. In this environment, one of Alaska's top eight carriers in 1985 shifted to chartered service in 1986 and three others have ceased operations.

Transportation

Aircraft Noise: Implementation of FAA's Expanded East Coast Plan

Acc. No. 136504 (GAO/RCED-88-143), Aug. 5.

The Federal Aviation Administration, in 1987, implemented the first phase of the Expanded East Coast Plan, a comprehensive, three-phase revision of air traffic control routes and flight procedures in the eastern United States. To date, FAA claims that the plan has contributed to significant reductions in arrival and departure delays, particularly at Newark International Airport. These reductions, however, have been accompanied by complaints from New Jersey residents—including residents more than 30 miles from the airport—about increased aircraft noise, the increased number of flights over their homes, and low flying aircraft, all of which the residents attribute to the plan. FAA should be able to make a more informed judgment on the overall merits of the plan and continue adjusting it to balance the benefits and noise effects.

Airspace Use: FAA Needs to Improve Its Management of Special Use Airspace

GAO/RCED-88-147, Aug. 5.

The Federal Aviation Administration is not effectively managing special use airspace to ensure its efficiency and appropriateness. Specifically, FAA does not have adequate data for areas in which hazardous flight training activities occur and requires no data for other special use airspace areas. This information is needed to ensure that airspace is being used for its designated purposes.

Civil Agency Aircraft: Agencies' Use of Certain Aircraft to Transport Passengers

Acc. No. 136455 (GAO/GGD-88-92BR), Aug. 1.

This report contains data on certain aircraft models operated by civilian agencies that were used to transport passengers. GAO selected 47 aircraft for review and found that 29 of them were configured and used for agency special purpose missions and 18 were used for passenger transportation for a 12-month period ending June 1987. Thirteen of 27 Beechcraft King Air, Cessna Citation, and Piper Cheyenne aircraft and 5 of the other 20 aircraft models GAO examined were configured and used for passenger transportation. Of the 18 aircraft used for passenger transportation, 10 were used primarily for that purpose and 8 "mission" aircraft were used secondarily, on a space available basis, to transport

passengers. Many of these flights were to locations served by commercial airlines. Further evaluation of the agencies' justification for acquiring the aircraft and using them for transporting passenger is needed.

Highways: How State Agencies Adopt New Pavement Technologies

Acc. No. 136580 (GAO/PEMD-88-19), Aug. 12.

The United States has invested about \$1 trillion in its highway systems, but many of these systems have deteriorated such that they now require improvement or rehabilitation. Highway rehabilitation decisions are complicated by unanswered questions about how alternative technologies will hold up in pavement systems over the long term. Performance and cost are the most important factors but GAO found highway agencies that used selected technologies regardless of evaluation performance results. Three general conditions about the decision process that illustrate the difficulties inherent in the adoption of cost-effective technologies are fragmented pavement, research, development, and adoption processes; highway pavement technology adoption process that tends to vary by state as well as by technology; and technology evaluations that are often less than comprehensive in measures, methods, and reporting details.

Social Services

Guaranteed Student Loans: Lenders' Interest Billings Often Result in Overpayments

GAO/HRD-88-72, Aug. 31.

The Department of Education's inadequate oversight could be costing the federal government millions of dollars each year in interest subsidy overpayments to lenders in the Guaranteed Student Loan Program. During one 3-month period at 16 lenders GAO reviewed, the Department paid these lenders \$69.4 million in interest subsidies, of which it overpaid at least \$1.8 million because the lenders submitted erroneous billings. About 10.3 percent of all loan accounts reviewed had billing errors, and for another 7.8 percent documentation was inadequate to support the amount billed. The Department can charge lenders interest from the date they are notified of the error on overpayments resulting from their incorrect billings. However, it lacks authority to charge interest from the date of the overpayment. When coupled with inadequate monitoring and verification procedures, the result is little incentive for lenders to accurately bill for their interest subsidies.

**The Fair Labor Standards Act:
Back Wage Case Management**

GAO/HRD-88-110, July 28.

In January 1988, GAO reviewed 148 randomly selected back wage cases in the San Francisco and Philadelphia regional offices to determine whether the Wage and Hour Division of the Department of Labor was complying with provisions of court orders or negotiated settlements related to the collection and disbursement of back wages. About 85 percent of the 148 cases did not comply with back wage management requirements, and in some cases these deficiencies delayed or prevented employees from receiving the wages they were due. GAO found deficiencies concerning (1) untimely collection of back wages from employers; (2) inadequate efforts to locate employees due back wages; (3) imprompt payment to employees after back wages were collected; and (4) imprompt closure of cases and untransferred wages to the Treasury for unlocated employees.

Health

**Controlled Substances:
Medicaid Data May Be Useful for Monitoring Diversion**

GAO/HRD-88-111, Aug. 1.

The use of Medicaid data could identify health care providers who may be diverting controlled prescription drugs for illegal purposes. With the exception of small states, Medicaid agencies are required to have a Medicaid Management Information System which contains program utilization data on recipients, physicians, and pharmacies. But the possible usefulness of routinely providing MMIS controlled substance data to these agencies can only be determined by conducting tests designed to make such an evaluation. Because Medicaid and drug diversion control activities are housed in different agencies at both the federal and state levels, GAO believes such tests are unlikely unless a federal agency takes the lead.

**Medicare:
Experience Shows Ways to Improve Oversight of Health Maintenance Organizations**

Acc. No. 136589 (GAO/HRD-88-73), Aug. 17.

The Health Care Financing Administration has relatively limited data with which to monitor health maintenance organizations' quality of care and the reasonableness of HMO capitation rates. But available data could be used more effectively. HCFA's staffing for compliance monitoring has not kept pace with HMO growth. Most problems were resolved quickly

after HMO was notified but a few HMOs were unresponsive to HCFA's requests for corrective actions. While HCFA tried to resolve these problems, the practical effect often was little more than to document them. In each instance that GAO reviewed, HCFA could have acted more quickly and forcefully. Additional sanction authority could prompt HCFA to do so.

**Medicare:
Issues Concerning the
HealthChoice
Demonstration Project**

GAO/HRD-88-69, July 20.

The Health Care Financing Administration awarded to HealthChoice, a nonprofit company, two contracts for a demonstration project which was intended to (1) test the effect of educating Medicare beneficiaries on the health maintenance organizations' option by giving them comparative information on participating HMOs in their community and (2) ascertain the feasibility of using a broker as a marketing agent. Combining the two components into a single project resulted in problems that HCFA should resolve before authorizing future broker projects. HCFA should also determine whether sufficient authority exists to fund independent broker projects.

**Medical Devices:
FDA's Forecasts of
Problem Reports and FTEs
Under H.R. 4640**

GAO/PEMD-88-30, July 11.

The enactment of H.R. 4640, the Medical Devices Improvement Act of 1988, is expected to increase the number of medical-device problem reports that the Food and Drug Administration would be required to handle. The demand for full-time equivalent staff persons to analyze the reports is also expected to increase. GAO found little statistical support for these forecasts and believes that the number of reports that FDA would receive would peak shortly after the legislation's requirements were implemented and would decline significantly as the program matured. The number of FTEs required to process and analyze the additional reports should also peak shortly after program implementation and then drop over time.

Income Security

Federal Retirement: Implementation of the Federal Employees Retirement System

Acc. No. 136497 (GAO/GGD-88-107), Aug. 4.

The Office of Personnel Management implemented the Federal Employees Retirement System well, issuing information on the policies and procedures necessary to have the pension plan in place by January 1987, and developed and made available substantial information to assist employees in making their decisions about transferring to the new retirement system. About 2.8 percent of eligible employees covered by the civil service retirement system transferred to the new plan. A total of about 700,000 employees were in the plan as of March 1988. Despite delays in appointing members to the newly created Federal Retirement Thrift Investment Board and other start-up problems, the Board implemented the thrift plan in less than 6 months. Many of the start-up problems occurred because of coordination problems with over 600 payroll offices but the Board also carried out its responsibilities well.

Administration of Justice

Fraud: Characteristics, Sanctions, and Prevention at Agriculture, Labor, and GSA

GAO/AFMD-88-34BR, June 23.

Food program fraud, with most of it involving food stamps, constitutes about 58 percent of all cases in the Department of Agriculture. The monetary impact resulting from inspector general investigations has increased from \$18 million in FY 1983 to \$45.6 million in FY 1987. The most prevalent fraud in the Department of Labor involved individuals' false statements related to employment payments or benefits. Most suspected claimant fraud involved the unemployment insurance program. Convictions increased from 174 and \$6.6 million in FY 1983 to 850 and \$14.9 million in FY 1987. Defective pricing and performance were the two most significant types of suspected fraud in the General Services Administration. Suspensions and debarments of contractors increased steadily from FY 1983 through FY 1987. IG investigators are required to identify and report management deficiencies that allow fraud to occur.

Anti-Drug Abuse Act of 1986:

Development of New York's Application for Funds Under the Act

GAO/GGD-88-105FS, July 8.

In FY 1987, New York State received \$11.5 million in grant funds under the Anti-Drug Abuse Act of 1986. The state's Division of Criminal Justice Services consulted with state and local officials in developing its drug law enforcement plan which included a formula for distributing the funds to the counties in the state and New York City. However, the state legislature made the final determination as to which activities were to be funded, who was to receive the funds, and how much they were to receive. Its distribution of funds varied somewhat from that proposed by the planning agency.

**Customs Service:
Penalty Assessment and
Collection Process Is
Improving**

GAO/GGD-88-74, July 21.

The Bureau of Customs is responsible for collecting revenue on imports and for preventing the improper entry of goods into the United States. The Bureau has begun actions to improve operations of its fines, penalties, and forfeiture offices and as a first step has established a headquarters office to oversee field offices. Case processing has been automated and additional training is being provided. Customs plans further improvements including standardizing case processing, improving internal controls, and addressing personnel issues. Implementation of these planned initiatives is crucial to improving the penalty assessment and collection process.

**Ethics:
The Department of
Justice's Ethics Program**

GAO/GGD-88-112BR, July 19.

The Department of Justice's ethics program contains many of the basic elements required by the law and regulations but certain required elements are missing. Justice has not periodically evaluated the program and not all of the components have provided formal ethics training. Justice allows each departmental component to exercise considerable discretion in administering the program with the result that procedures established to implement the program varied among the eight Justice organizational components GAO reviewed. Unlike any other executive branch agencies, it does not require any of its employees to file confidential financial disclosure reports. Periodic evaluation of the program should be made.

General Government

Budget Issues: Capital Budgeting for the Federal Government

GAO/AFMD-88-44, July 1988

The federal deficit is widely viewed as the nation's number one fiscal problem, but the cash-based, unified budget used by the federal government is a seriously deficient tool to reduce that deficit. GAO proposed restructuring the current unified budget to include an operating and a capital component within the budget. This exposure draft sets forth a conceptual framework for a restructured budget which would identify the revenues, investments, and "capital financing" needs for capital investments and clearly distinguish them from current operating amounts and "deficits." GAO also proposes that the Balanced Budget and Emergency Deficit Control Act of 1985 be amended to establish separate targets for capital financing, the operating deficit, and total financing requirements from the public.

Federal Workforce: A Framework for Studying Its Quality Over Time

Acc. No. 136503 (GAO/PEMD-88-27), Aug. 4.

Despite the frequency of discussion about the quality of the federal workforce, no statutory guidelines exist that direct comprehensive or regular assessment of the subject. Rather, quality is analyzed using individual anecdotes, unsystematic sampling of employee or supervisor opinions, or by inferences from other data such as comparisons of federal and nonfederal employees' pay and benefits. Such evidence has been used to make claims that the federal government is not attracting as strong candidates for jobs as it used to, that the overall quality of the workforce is declining, or that highly valued employees are leaving government at a rate that should be cause for alarm. This report (1) examines the feasibility of setting up a data base to obtain better information on the quality of the workforce, both its current status and changes over time and (2) outlining a design for obtaining it, should the feasibility exist.

Senior Executive Service: Executives' Perspectives on Their Federal Service

Acc. No. 136625 (GAO/GGD-88-109FS), July 20.

Congress is concerned that it is becoming increasingly difficult to maintain high quality career staff in the Senior Executive Service. GAO surveyed current and former SES members and found that generally,

members seem quite satisfied with some aspects of their jobs but are dissatisfied with the perceptions of federal workers by the press, politicians, and the public and with compensation-related issues such as low salaries, and perceived inequities in SES bonus distributions. Many SES members advise someone beginning a career to choose the private sector and many are interested in leaving the service. The survey also showed that many members are interested in leaving SES and that they were likely to accept a desirable position outside the federal government if one became available.

**Senior Executive Service:
The Extent to Which SES
Members Have Used the
Sabbatical Program**

GAO/GGD-88-90, Aug. 4.

Agency heads have the authority to grant sabbaticals to career members of the senior Executive Service so they can contribute to their development and effectiveness through study or work experiences. As of May 1987, 15 of 71 agencies that were contacted had granted 21 sabbaticals since the program began in 1981. The most frequently cited reasons for the low participation were that additional SES members could not be spared for sabbaticals and that few SES members expressed interest in the program.

**System Integrity:
IRS Can Reduce Processing
Errors With Better
Controls and Information**

Acc. No. 136500 (GAO/IMTEC-88-25), Aug. 2.

During a 12-month period ending June 1987, about 160,000 adjustments were made to correct processing errors made by taxpayers or the Internal Revenue Service. To assess IRS' controls for correcting errors, GAO analyzed a sample of 389 adjustments from a universe of 10,501, the dollar amount of which was \$9.1 million. About 72 percent of the adjustments would not have been needed if examiners had adhered to required procedures for correcting errors identified by the automated system. As a result of not correcting the errors earlier, taxpayers received refunds and tax due notices within about 7 to 15 weeks rather than the normal 4 to 6 weeks. Incorrect refunds and tax due notices generated by these errors sent to taxpayers resulted in excess refunds up to \$5,000 and incorrect tax due notices as high as \$8,100.

**ADP Modernization:
IRS' Progress on the
Electronic Filing System**

GAO/IMTEC-88-40, July 13.

The Internal Revenue Service's electronic filing system holds substantial promise for reducing the costs and time required to process the growing

number of tax returns filed each year. IRS achieved some but not all of the expected benefits of the system during the 1988 filing season because of unresolved deficiencies in the local area network's software. Moreover, in an attempt to minimize network downtime resulting from software deficiencies, the service centers allowed revisions to be made to the network's software without the required testing and approval. IRS is currently working to resolve three key issues that will affect the development and implementation of the program. These are (1) how to increase participation by professional tax preparers, (2) whether to install equipment and software to operate electronic filing in all or just some of the service centers, and (3) how to address certain technical and legal issues.

**Tax Administration:
Difficulties in Accurately
Estimating Tax
Examination Yield**

GAO/GGD-88-119, Aug. 8.

Estimating the amount of additional taxes the Internal Revenue Service can collect if Congress provides it with more examination staff is difficult. However, Congress needs to have reliable information to determine how much tax can be collected when setting overall spending and revenue estimates to comply with the various budget processes both it and the executive branch must follow. Overall, IRS has been conservative in estimating the amount of revenues it can generate by its audits. But if the trend over the past few years were to hold, Congress could expect results in any one year to be an average of about 20 percent more than what IRS estimates. IRS and GAO disagree on the amount of revenue generated as a result of the additional audit staff in 1987 but GAO believes that an increase in auditors will eventually have positive revenue implications once the staff gains experience. Thus GAO does not believe that an increase in IRS' examination staff should be looked to as a vehicle for generating short-term revenue, but rather as one that will bear fruit over a longer period.

**Tax Administration:
IRS' Efforts to Establish a
Business Information
Returns Program**

GAO/GGD-88-102, July 22.

The Internal Revenue Service's business information returns program would match information returns, filed by third-party sources, for income such as interest and dividends, to tax returns that were filed by sole proprietors, partnerships, and corporations. IRS is proceeding on schedule to complete the action plan initiatives but GAO has suggested that IRS (1) expand its cross-reference file to include more data on sole proprietors, (2) evaluate information from all delinquent returns

obtained through nonfiler investigations of partnerships and corporations, (3) verify taxpayers' statements made during nonfiler investigations, (4) include the proper mix of personnel costs in computing the costs of a document matching program for corporations, and (5) include just the additional tax revenue that would result from using information returns to identify unreported income in calculating the benefits of a corporate document matching program.

**Tax Policy:
Additional Information on
Life Insurance Mortality
Charges**

Acc. No. 136567 (GAO/GGD-88-120FS), Aug. 8.

A previous GAO report entitled Tax Policy: Mortality Charges on Single Premium Life Insurance Should Be Restricted (GAO/GGD-88-95, June 14) concluded that any proposal to eliminate the tax advantages of single premium life insurance should be one designed to limit the tax advantages associated with using mortality charges to enhance the investment attributes of a life insurance contract. GAO examined 40 policies from the District of Columbia and found that over 40 percent were filed before the District's AIDS anti-discrimination law was enacted. The same 40 policies were filed in the State of Maryland, which does not have an AIDS anti-discrimination law. With one exception, the mortality charges specified in the policies filed in Maryland were the same as those specified in the policies filed in the District of Columbia.

**Information Disclosure:
Government in the
Sunshine Act Compliance
at Selected Agencies**

GAO/GGD-88-97, July 20.

The Government in the Sunshine Act declares that the public is entitled to the fullest practicable information concerning the decisionmaking processes of the federal government. GAO reviewed 12 agencies to determine the extent that they (1) adhered to selected requirements of the law for meetings held during calendar year 1986 and (2) provided certain supplemental information in their 1986 annual reports. GAO found a high degree of agency compliance with selected provisions of the law but agency compliance with the requests by three congressional subcommittees to provide supplemental information in their annual reports was lower.

**Building Operations:
GSA's Delegations of
Authority to Tenant
Agencies**

Acc. No. 136496 (GAO/GGD-88-103), Aug. 3.

The administration, in 1984, directed the General Services Administration to expand its pilot program for testing the costs and benefits of delegating building operations authority to a few selected agencies for their headquarters buildings in the Washington, D.C., area to all single-tenant buildings nationwide. When the decision was made in 1984, data on the cost effectiveness of the delegations were limited and inconclusive. GSA did not keep good information before delegation and the data accumulated since delegation cannot be compared effectively to the earlier period. But one key indication that delegation is working is the evidence of improved building services. One of GAO's concerns is that the physical facilities for federal employees be adequately maintained and agencies responsible for their employees are in the best position to judge whether their physical environment is adequate.

**U.S. Government Printing
Office:
Materials Management
Service's Charges for
Handling Paper and
Materials**

Acc. No. 136498 (GAO/GGD-88-108), Aug. 8.

The Materials Management Service of the Government Printing Office procures and distributes printing supplies and services to GPO printing operations and other government agencies. GAO found that MMS centers are adequate to record and accumulate their costs and that direct charges made to MMS cost centers are proper. But problems exist with how costs were distributed in two allocated accounts to MMS cost centers and with overcharges to MMS. GPO needs to periodically review the basis of all cost allocations that affect MMS.

**Financial Audit:
House Recording Studio
Revolving Fund for 1987
and 1986**

GAO/AFMD-88-64, Aug. 26.

The House Recording Studio makes photographic prints, as well as radio and television tape recordings, for Members and committees of the House of Representatives. Studio operations are financed from the Revolving Fund and from funds appropriated to the Clerk of the House and the Architect of the Capitol. Total net income for 1986 was \$29,574; for 1987 it was \$89,138.

Congressional Testimony by GAO Officials

The Use of Presidential Directives To Make and Implement U.S. Policy, by Frank C. Conahan, National Security and International Affairs Division, before the House Committee on Government Operations, Aug. 3. GAO/T-NSIAD-88-42. Acc. No. 136476.

Revision of Excess and Surplus Property Biennial Reporting Requirement, by L. Nye Stevens, General Government Division, before the Subcommittee on Government Activities and Transportation, House Committee on Government Operations, Aug. 3. GAO/T-GGD-88-49. Acc. No. 136462.

HUD's Sponsorship of U.S. Companies' Participation in the International Trade Show for Construction Equipment and Technology in Moscow, U.S.S.R., by John H. Luke, Resources, Community, and Economic Development Division, before the Subcommittee on Employment and Housing, House Committee on Government Operations, Aug. 3. GAO/T-RCED-88-57. Acc. No. 136463.

Ten-Year Perspective on Federal Inspectors General, by Frederick D. Wolf, Accounting and Financial Management Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations, Aug. 4. GAO/T-AFMD-88-16. Acc. No. 136464.

Resolving Differences In Wage Amounts Reported by Employers to the Internal Revenue Service and Social Security Administration, by Joseph F. Delfico, Human Resources Division, before the Subcommittees on Social Security and on Oversight, House Committee on Ways and Means, Aug. 9. GAO/T-HRD-88-29. Acc. No. 136591.

Industry Concerns Regarding the Policies and Procedures of the Military Sealift Command, by Bill W. Thurman, National Security and International Affairs Division, before the Subcommittee on Merchant Marine, House Committee on Merchant Marine and Fisheries, Aug. 9. GAO/T-NSIAD-88-40. Acc. No. 136592.

Background and Business Relationships of EnviroSURE Management Corporation, by David C. Williams, Office of Special Investigations, before the Subcommittee on Environment, Energy, and Natural Resources, House Committee on Government Operations, Aug. 10. GAO/T-OSI-88-6. Acc. No. 136508.

The Future of DOE's Uranium Enrichment Program, by Keith O. Fultz, Resources, Community, and Economic Development Division, before the Subcommittee on Energy and Power, House Committee on Energy and Commerce, Aug. 10. GAO/T-RCED-88-59A. Acc. No. 136509. Acc. No. 136593.

Classified Information Nondisclosure Agreements, by Louis J. Rodrigues, National Security and International Affairs Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations, Aug. 10. GAO/T-NSIAD-88-44. Acc. No. 136507.

The Postal Service's Sole-Source Contract with Perot Systems Corporation, by Milton J. Socolar, Special Assistant to the Comptroller General of the United States, before the Subcommittee on Federal Services, Post Office, and Civil Service and the Subcommittee on Oversight of Government Management, Senate Committee on Governmental Affairs, Aug. 10. GAO/T-GGD-88-50. Acc. No. 136506.

The Status of Asbestos Claims Against the Federal Government, by Linda G. Morra, Human Resources Division, before the Subcommittee on Administrative Law and Governmental Relations, House Committee of the Judiciary, Aug. 10. GAO/T-HRD-88-20.

Extent of Problems and Cost To Revitalize the Nation's Nuclear Defense Complex, by J. Dexter Peach, Resources, Community, and Economic Development Division, before the National Academy of Sciences' Committee to Provide Interim Oversight of the DOE Nuclear Weapons Complex, Aug. 23. GAO/T-RCED-88-61.

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NATIONAL DEFENSE

- Strategic Bombers:
B-1B Parts Problems Continue to Impede Operations
GAO/NSIAD-88-190, July 26.
- Air Force Contracting:
Protecting Liquid Oxygen/Nitrogen Plants From Contamination
Acc. No. 136545 (GAO/NSIAD-88-206), Aug. 11.
- Navy Contracting:
Contract Administration Staffing Requirements for Navy A-76 Studies
GAO/NSIAD-88-175BR, July 26.
- Army Budget:
Potential Reductions to Budget Requests for Selected ADP Systems
GAO/IMTEC-88-43BR, Aug. 1.
- Army Budget:
Potential Reductions to Selected Procurement Budgets
Acc. No. 136590 (GAO/NSIAD-88-212), Aug. 17.
- Army Training:
Need to Strengthen Internal Controls Over Troop Schools
Acc. No. 136502 (GAO/NSIAD-88-208), Aug. 4.
- Army Vehicles:
Procurement of 2-1/2-Ton Truck Engines
GAO/NSIAD-88-215FS, Aug. 15.
- Inventory Management:
Practices of Selected Private Sector Companies
GAO/NSIAD-88-143BR, July 11.
- Inventory Management:
Receipt Confirmation Problems
GAO/NSIAD-88-179, July 14.
- Maneuver Damage:
DOD Needs to Strengthen U.S. Verification of Claims in Germany
GAO/NSIAD-88-191, Aug. 9.

Women in the Military:
Impact of Proposed Legislation to Open More Combat Support Positions and Units to Women
GAO/NSIAD-88-197BR, July 15.

Impoundment of Funds:
Comments on Proposed Deferrals of Military Assistance and Wildlife Conservation Funds
Acc. No. 136579 (GAO/OGC-88-4), Aug. 11.

INTERNATIONAL AFFAIRS

- Central America:
U.S. National Guard Activities
GAO/NSIAD-88-195, July 18.
- U.S.-Japan Trade:
Evaluation of the Market-Oriented Sector-Selective Talks
GAO/NSIAD-88-205, July 18.
- Internal Controls:
State Department Needs to Improve Management of Travel Advances
GAO/NSIAD-88-178, Aug. 15.

SCIENCE, SPACE, AND TECHNOLOGY

- Military Space Operations:
Shuttle and Satellite Computer Systems Do Not Meet Performance Objectives
Acc. No. 136499 (GAO/IMTEC-88-7), Aug. 5.
- Space Shuttle:
The Future of the Vandenberg Launch Site Needs to Be Determined
Acc. No. 136501 (GAO/NSIAD-88-158), Aug. 3.
- Space Shuttle:
Changes to the Solid Rocket Motor Contract
GAO/NSIAD-88-203, Aug. 5.
- Engineering Research Centers:
NSF Program Management and Industry Sponsorship
Acc. No. 136600 (GAO/RCED-88-177), Aug. 16.

ENERGY

- Energy Security:
An Overview of Changes in the World Oil Market
GAO/RCED-88-170, Aug. 31.
- Nuclear Health and Safety:
Stronger Oversight of Asbestos Control Needed at Hanford Tank Farms
GAO/RCED-88-150, July 29.
- Nuclear Waste:
Quarterly Report on DOE's Nuclear Waste Program As of June 30, 1988
GAO/RCED-88-204BR, Aug. 29.

NATURAL RESOURCES AND ENVIRONMENT

- Environmental Protection Agency:
Protecting Human Health and the Environment Through Improved Management
Acc. No. 136581 (GAO/RCED-88-101), Aug. 16.
- Mineral Revenues:
Information on Interior's Royalty Management Program
GAO/RCED-88-165, July 22.
- Surface Mining:
Information on the Updated Abandoned Mine Land Inventory
GAO/RCED-88-196BR, July 22.

AGRICULTURE

- Crop Insurance:
Program Has Merit but FCIC Should Study Ways to Increase Participation
Acc. No. 136568 (GAO/RCED-88-211BR), Aug. 15.
- Budget Issues:
USDA's Commodity Certificates Should Be Recognized in Budget Totals
Acc. No. 136599 (GAO/AFMD-88-27), Aug. 16.

COMMERCE AND HOUSING CREDIT

- Liability Insurance:
Effects of Recent "Crisis" on Businesses and Other Organizations
GAO/HRD-88-64, July 29.
- Financial Audit:
Federal Home Loan Bank Board's 1987 and 1986 Financial Statements
GAO/AFMD-88-67, Aug. 24.
- Financial Audit:
Financing Corporation's 1987 Financial Statements
Acc. No. 136494 (GAO/AFMD-88-61), Aug. 2.
- Budget Issues:
Information on FDIC and FSLIC Notes Payable
Acc. No. 136495 (GAO/AFMD-88-71FS), Aug. 5.
- Alaskan Offshore Shipping:
Changing Federal Regulation and Service
GAO/RCED-88-114BR, Aug. 9.

TRANSPORTATION

- Aircraft Noise:
Implementation of FAA's Expanded East Coast Plan
Acc. No. 136504 (GAO/RCED-88-143), Aug. 5.
- Airspace Use:
FAA Needs to Improve Its Management of Special Use Airspace
GAO/RCED-88-147, Aug. 5.
- Civil Agency Aircraft:
Agencies' Use of Certain Aircraft to Transport Passengers
Acc. No. 136455 (GAO/GGD-88-92BR), Aug. 1.
- Highways:
How State Agencies Adopt New Pavement Technologies
Acc. No. 136580 (GAO/PEMD-88-19), Aug. 12.

continued

SOCIAL SERVICES

- Guaranteed Student Loans: Lenders' Interest Billings Often Result in Overpayments GAO/HRD-88-72, Aug. 31.
- The Fair Labor Standards Act: Back Wage Case Management GAO/HRD-88-110, July 28.

HEALTH

- Controlled Substances: Medicaid Data May Be Useful for Monitoring Diversion GAO/HRD-88-111, Aug. 1.
- Medicare: Experience Shows Ways to Improve Oversight of Health Maintenance Organizations Acc. No. 136589 (GAO/HRD-88-73), Aug. 17.
- Medicare: Issues Concerning the HealthChoice Demonstration Project GAO/HRD-88-69, July 20.
- Medical Devices: FDA's Forecasts of Problem Reports and FTEs Under H.R. 4640 GAO/PEMD-88-30, July 11.

INCOME SECURITY

- Federal Retirement: Implementation of the Federal Employees Retirement System Acc. No. 136497 (GAO/GGD-88-107), Aug. 4.

ADMINISTRATION OF JUSTICE

- Fraud: Characteristics, Sanctions, and Prevention at Agriculture, Labor, and GSA GAO/AFMD-88-34BR, June 23.
- Anti-Drug Abuse Act of 1986: Development of New York's Application for Funds Under the Act GAO/GGD-88-105FS, July 8.

- Customs Service: Penalty Assessment and Collection Process is Improving GAO/GGD-88-74, July 21.
- Ethics: The Department of Justice's Ethics Program GAO/GGD-88-112BR, July 19.

GENERAL GOVERNMENT

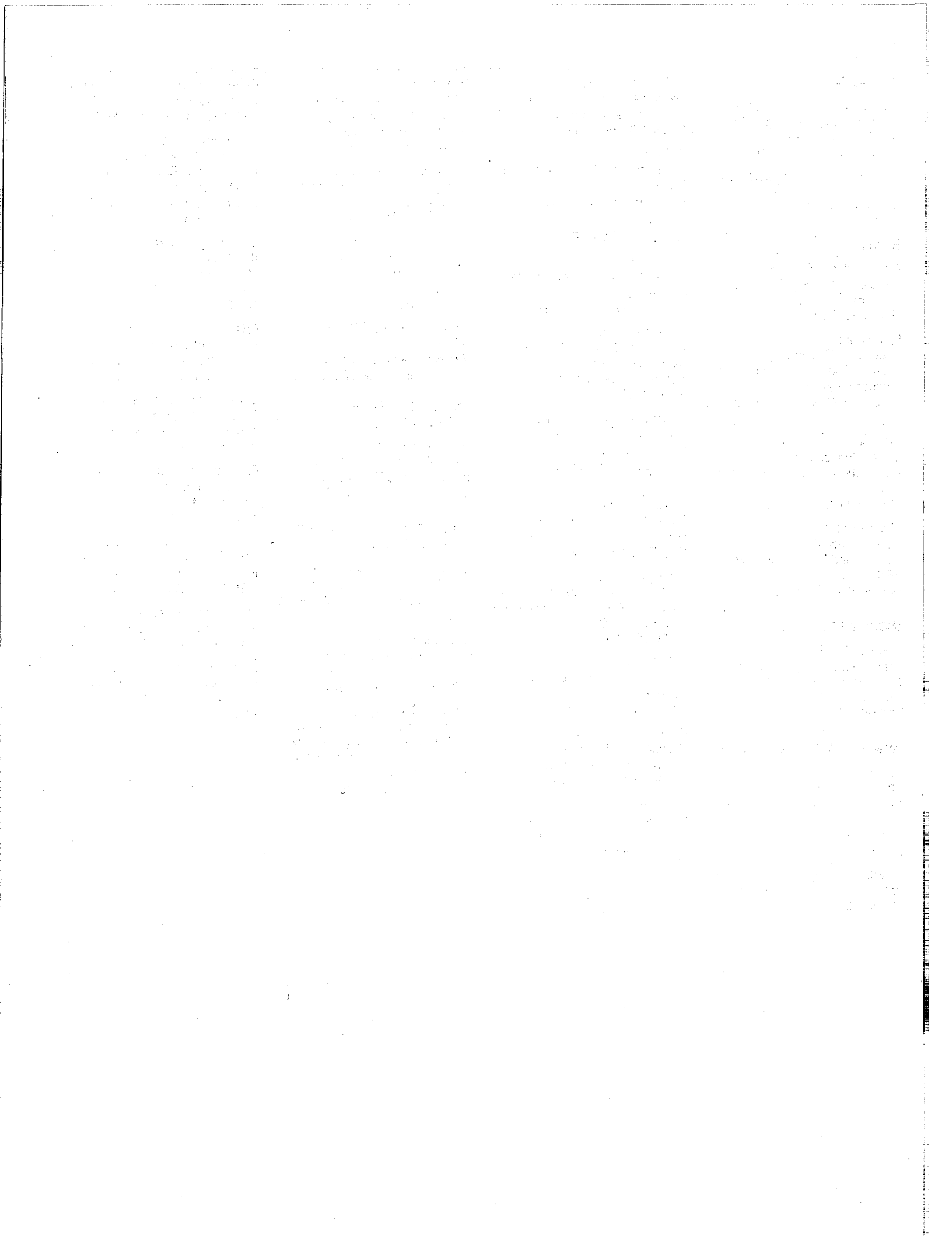
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- Senior Executive Service: Executives' Perspectives on Their Federal Service Acc. No. 136625 (GAO/GGD-88-109FS), July 20.
- Senior Executive Service: The Extent to Which SES Members Have Used the Sabbatical Program GAO/GGD-88-90, Aug. 4.
- System Integrity: IRS Can Reduce Processing Errors With Better Controls and Information Acc. No. 136500 (GAO/IMTEC-88-25), Aug. 2.
- ADP Modernization: IRS' Progress on the Electronic Filing System GAO/IMTEC-88-40, July 13.
- Tax Administration: Difficulties in Accurately Estimating Tax Examination Yield GAO/GGD-88-119, Aug. 8.
- Tax Administration: IRS' Efforts to Establish a Business Information Returns Program GAO/GGD-88-102, July 22.

- Tax Policy: Additional Information on Life Insurance Mortality Charges Acc. No. 136567 (GAO/GGD-88-120FS), Aug. 8.
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- U.S. Government Printing Office: Materials Management Service's Charges for Handling Paper and Materials Acc. No. 136498 (GAO/GGD-88-108), Aug. 8.
- Financial Audit: House Recording Studio Revolving Fund for 1987 and 1986 GAO/AFMD-88-64, Aug. 26.

CONGRESSIONAL TESTIMONY BY GAO OFFICIALS

- The Use of Presidential Directives To Make and Implement U.S. Policy, Aug. 3. GAO/T-NSIAD-88-42. Acc. No. 136476.
- Revision of Excess and Surplus Property Biennial Reporting Requirement, Aug. 3. GAO/T-GGD-88-49. Acc. No. 136462.
- HUD's Sponsorship of U.S. Companies' Participation in the International Trade Show for Construction Equipment and Technology in Moscow, U.S.S.R., Aug. 3. GAO/T-RCED-88-57. Acc. No. 136463.

- Ten-Year Perspective on Federal Inspectors General, Aug. 4. GAO/T-AFMD-88-16. Acc. No. 136464.
- Resolving Differences in Wage Amounts Reported by Employers to the Internal Revenue Service and Social Security Administration, Aug. 9. GAO/T-HRD-88-29. Acc. No. 136591.
- Industry Concerns Regarding the Policies and Procedures of the Military Sealift Command, Aug. 9. GAO/T-NSIAD-88-40. Acc. No. 136592.
- Background and Business Relationships of Envirocare Management Corporation, Aug. 10. GAO/T-OSI-88-6. Acc. No. 136508.
- The Future of DOE's Uranium Enrichment Program, Aug. 10. GAO/T-RCED-88-59A. Acc. No. 136509. Acc. No. 136593.
- Classified Information Nondisclosure Agreements, Aug. 10. GAO/T-NSIAD-88-44. Acc. No. 136507.
- The Postal Service's Sole-Source Contract with Perot Systems Corporation, Aug. 10. GAO/T-GGD-88-50. Acc. No. 136506.
- The Status of Asbestos Claims Against the Federal Government, Aug. 10. GAO/T-HRD-88-20.
- Extent of Problems and Cost To Revitalize the Nation's Nuclear Defense Complex, Aug. 23. GAO/T-RCED-88-61.



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