

GAO

Fact Sheet for the Chairman,  
Subcommittee on Federal Services, Post  
Office, and Civil Service, Committee on  
Governmental Affairs, U.S. Senate

May 1991

# CONSULTING SERVICES

## Contract Obligations for Fiscal Years 1987, 1988, and 1989



143992

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**General Government Division**

B-226126

May 8, 1991

The Honorable David H. Pryor  
Chairman, Subcommittee on Federal Services,  
Post Office, and Civil Service  
Committee on Governmental Affairs  
United States Senate

Dear Mr. Chairman:

This fact sheet responds to your request for information on consulting services contract obligations by federal agencies. You asked us to determine the extent to which federal agencies incurred obligations for consulting services contracts for fiscal years 1987, 1988, and 1989 as reported by the Federal Procurement Data Center. You were particularly interested in determining whether Data Center information could be used to determine compliance with limitations in three fiscal year 1989 appropriation acts on consulting services. On February 12, 1991, we briefed you on the results of our work and informed you of limitations with the Data Center information that inhibited a determination of compliance. This fact sheet reflects the information we provided at the briefing.

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**Background**

The three fiscal year 1989 appropriation acts in which you were particularly interested limited fiscal year 1989 consulting services obligations and expenditures to 85 percent of the fiscal year 1987 consulting services obligations and expenditures for each department or agency receiving appropriated funds under those acts. The three appropriations were for (1) the Department of Transportation and related agencies; (2) the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain independent agencies; and (3) the Departments of Labor, Health and Human Services, Education, and related agencies.

Federal agencies are required to report certain data on their contractual awards that exceed \$25,000 to the Federal Procurement Data Center. The Data Center operates a computer-based information system, the Federal Procurement Data System, for collecting, developing, and disseminating these data. Among the items to be reported are the amount obligated for the contract; the predominate type of product or service procured, as indicated by a product or service code number listed in a

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reporting manual issued by the Data Center; and whether or not the contractual action is considered a consulting service, which the agency is to indicate by marking a "yes" or "no" block on the reporting form.

In deciding whether to consider a contractual action a consulting service, agencies are to use the definition of consulting services contained in the Office of Management and Budget (OMB) Circular A-120. OMB's most recent version of this Circular was issued in January 1988. Agencies are to determine whether a contract action is a consulting service by comparing the nature of the product or service to OMB's narrative definitions.

The Data Center periodically accumulates and reports basic contractual data agencies provide to it. The Data Center can also produce special reports to meet specific data requirements and can report the sum of contractual obligations by each product or service code in its reporting manual. In addition, the Data Center can accumulate the amount of obligations for consulting services by adding the amounts agencies specifically identify as such.

In 1984 the President's Cabinet Council on Management and Administration recommended that all contractual obligations grouped under four broad categories of Federal Procurement Data Center product or service codes be considered consulting services. The OMB Circular A-120 issued in 1988 generally reflects the 1984 Cabinet Council study of consulting services, which reviewed definitions and proposed reforms. OMB Circular A-120 redefined consulting services and set guidelines to be followed by executive branch agencies. Although there are some similarities between the four broad categories of consulting services in OMB Circular A-120 and the four broad categories of Data Center product or service codes recommended by the Cabinet Council, they are not identical. In addition, OMB does not require agencies to use the Data Center product or service codes in deciding whether a contract is a consulting service.

In 1984, the Cabinet Council recommended that the term "advisory and assistance services" be used under an expanded definition of consulting services. In 1988, OMB did expand consulting services and renamed it advisory and assistance services. For purposes of this report, the term consulting services is used to include the expanded definition of advisory and assistance services.

## Objectives, Scope, and Methodology

Our principal objective was to provide the Subcommittee with the requested information on consulting services for fiscal years 1987, 1988, and 1989. The Subcommittee requested information on consulting services obligations that were based on the Cabinet Council's definition as reported by the agencies to the Data Center. The Subcommittee also wanted the figures, according to the Cabinet Council definition, distributed in appropriation act format, and a comparison of fiscal year 1987 and 1989 obligations for those agencies that were subject to the limitation for consulting services obligations in the fiscal year 1989 appropriation acts. The Subcommittee also asked that we describe difficulties associated with using Data Center information in determining whether agencies were in compliance with the appropriation acts' limitation on consulting services.

The Subcommittee requested that the data be presented on the basis of the four categories of Data Center product or service codes the Cabinet Council identified as consulting services: management and professional services, special studies and analyses, technical assistance, and management reviews of program-funded organizations. In addition, the Subcommittee asked that we identify any agencies whose reported fiscal year 1989 obligations for consulting services exceeded 85 percent of their fiscal year 1987 obligations for such services, using the product or service codes identified by the Cabinet Council.

All information in this fact sheet on contractual obligations comes from the Federal Procurement Data Center. The Data Center obtains its information from reports by the federal agencies. We did not verify the accuracy of the information agencies reported or the processing of it by the Federal Procurement Data System. We did not verify whether agencies classified contract actions with the correct Data System product or service code or in accordance with OMB Circular A-120. However, since there are no definitions for all product and service codes, there is little assurance that agencies correctly and consistently classified the contract actions. Also, because agencies are not required to report obligations of \$25,000 or less to the Data Center, the data may not reflect all contractual actions for consulting services.

The information in this fact sheet includes reported contract obligations for consulting services for all agencies that are covered by 11 of the 13 appropriation acts. We combined the Department of Defense and Military Construction appropriation acts because reported contract obligations could not be separately applied to each act. We did not include the Legislative and District of Columbia acts because agencies that fall

under these appropriations do not report contract obligations to the Data Center.

Because of data limitations and other factors we identify in this fact sheet, we did not make judgments as to whether agencies violated the appropriation acts' limitation. We did, however, obtain views from officials in seven agencies for which the reported fiscal year 1989 consulting services obligations were more than 85 percent of their 1987 obligations, based on the Cabinet Council's definition.

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## Obligations for Consulting Services Contracts

The federal agencies' obligations for consulting services contracts were obtained from the Federal Procurement Data Center. The information is based on the Cabinet Council definition. We did not verify the accuracy of the information reported to us by the Data Center. Appendix I lists federal agencies' consulting service contract obligations on the basis of the aggregation of reported obligations using product or service codes in the four categories identified by the Cabinet Council. For fiscal years 1987, 1988, and 1989 these obligations total \$4.1 billion, \$4.9 billion, and \$4 billion, respectively. Appendix II presents the data, on the basis of the four categories, in appropriation act format. Data for fiscal year 1989 for the Environmental Protection Agency and the Executive Office of the President were revised by the Data Center in January 1991. For fiscal year 1989 appendix III lists seven agencies under the three appropriation acts with limitations that incurred obligations in excess of 85 percent of the obligations that they incurred in fiscal year 1987, based on use of product or service codes.

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## Factors Inhibiting Determination of Compliance With Appropriation Limitation

We cannot definitively state, because of limitations in the Federal Procurement Data Center information, whether any violations of the consulting services limitation occurred for the following reasons.

First, to be in violation of the fiscal year 1989 appropriation's limitation, an agency must both obligate and expend more than 85 percent of its fiscal year 1987 obligations and expenditures for consulting services. Because the Federal Procurement Data Center keeps track only of the obligations incurred by agencies, and, as agreed with you, we used only data available from the Data Center, we do not have agency expenditure data. Thus, we cannot determine whether agencies both obligated and expended more than the limitation.

Second, the three appropriation acts referenced both the Cabinet Council and the OMB definitions of consulting services that are not entirely consistent. Specifically, the three fiscal year 1989 appropriation acts mandated the reductions in consulting services involving management and professional services, special studies and analyses, technical assistance, and management review of program-funded organizations. These are the four categories identified by the 1984 Cabinet Council using product or service codes. However, the acts did not explicitly require the use of the Data Center product or service codes identified by the Cabinet Council as falling within each of the four broad categories. In addition to citing the Cabinet Council's four broad categories, the three fiscal year 1989 appropriation acts also required that consulting services be defined in accordance with the definition of consulting services contained in OMB's Circular A-120, issued in January 1988.

The 1988 OMB Circular A-120 expanded the definition of consulting services to include those services acquired from nongovernmental sources by contract or by personnel appointment to support or improve agency policy development, decision-making, management, and administration or to support or improve the operation of management systems. The Circular definition included activities having any of four characteristics that are not identical to the four broad categories as defined by the Cabinet Council. Circular A-120's four broad categories are: individual experts and consultants; studies, analyses, and evaluations; management and professional support services; and engineering and technical services. The Circular also provided a list of exclusions and exemptions.

In November 1988, OMB issued guidance to agencies on compliance with the fiscal year 1989 appropriation acts' limitation on consulting services. It instructed agencies to use the consulting service definition in the 1988 Circular A-120. Although Circular A-120 requires agencies to report consulting services data to the Federal Procurement Data System, it does not specify that the Cabinet Council's product or service codes are to be used. Instead, agencies are to make judgments as to whether their contracts involve consulting services as defined by the Circular and indicate their decisions on a reporting form they send to the Data System. A further complication to using OMB's 1988 definition of consulting services is that it was not in effect for fiscal year 1987. Agencies had a different consulting service definition when they reported their fiscal year 1987 contract data to the Data System.

Third, there is general disagreement and confusion as to what constitutes consulting services. For example, in a September 1988 report, the

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Office of Federal Procurement Policy concluded that the 1988 Circular A-120 had not been entirely effective in providing for proper contracted consulting services management. The report stated that major problems still existed and that these problems stemmed from definitional, data reporting, and management control issues. More specifically, the report concluded that

- the definition of advisory and assistance services in the 1988 Circular A-120 was too broad and complex and subject to varying interpretations among the agencies;
- OMB guidelines were unclear as to what services fell within the exclusions to the Circular, with agencies believing services that are operational and mission-oriented should be excluded; and
- undefined Federal Procurement Data System service codes cannot be used to monitor and report contract dollars for consulting services.

Fourth, the Federal Procurement Data System data accuracy and completeness are jeopardized because the Data System service codes are not defined, according to the Office of Federal Procurement Policy. The Office of Federal Procurement Policy studied the extent to which the data collected by the Data System were adequate for the management, oversight, and evaluation of federal procurement. The Office's June 1989 report stated that the agencies do not have uniform guidance to assist them in properly classifying services because there are no narrative descriptions or definitions for each of the service codes listed in the Data System manual. The report noted that the lack of narrative descriptions and definitions results in varying interpretations and coding decisions by the reporting agencies.

Fifth, the agencies we contacted regarding the Federal Procurement Data Center contractual obligations data do not believe that all the contracts coded under the four Cabinet Council categories meet OMB Circular A-120's definition of consulting services. The specific agency views on this issue follow.

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## Agency Views and GAO Evaluation

We discussed the consulting services data presented with officials from the seven agencies showing obligations for consulting services for the four Cabinet Council categories above the 85-percent limitation, as reported by the Federal Procurement Data Center using aggregated product and service code data. The agencies generally stated that the use of Data Center product and service codes was not appropriate to determine compliance with the 85-percent limitation. They said that OMB

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instructed them to use the definitions for consulting services in the January 1988 Circular A-120 for determining reductions mandated by the fiscal year 1989 appropriation acts.

The officials further said that they did not believe the amounts identified by the Data Center using the product and service codes were consulting services in all cases under the definitions and exceptions in Circular A-120. Therefore, they did not fall under the limitation provisions of the fiscal year 1989 appropriation acts. The officials generally said that to implement the fiscal year 1989 mandated reductions in consulting services, they reviewed their contracts and made a retroactive application of the January 1988 OMB Circular A-120 to establish a baseline for fiscal year 1987. They said they then tracked their fiscal year 1989 obligations by using the A-120 definition to identify consulting service contracts. They further stated that their obligations for fiscal year 1989 consulting services were within the limitation. More specific comments from the seven agencies follow.

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### National Mediation Board

The National Mediation Board Executive Director said that the fiscal years 1987 and 1989 consulting services data provided by the Federal Procurement Data System are not considered consulting services and do not fall under the limitation provision of the fiscal year 1989 appropriation act. He explained that (1) the amounts obligated in fiscal year 1987 and in fiscal year 1989 were for arbitrators appointed by the Board to hear and decide railroad employee grievances, (2) these arbitrators are designated as independent contractors, and (3) the Board reported its services to the Data Center under other professional services for lack of a better definition.

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### Interstate Commerce Commission

The Interstate Commerce Commission Managing Director said that the Commission reviewed the individual contract action reports submitted to the Data Center for fiscal year 1987 and concluded that (1) the entire amount reported using product and service codes was covered by Circular A-120 exclusions, and (2) the fiscal year 1989 reported amount included contracts not covered by A-120 since they were for the purchase of statistical data. The Managing Director said that in October 1988 the Commission examined its fiscal year 1987 contracts that fell within the guidelines of Circular A-120, determined the contract value, and determined the fiscal year 1989 contract amount limitation. The Commission obligated fiscal year 1989 funds for contract services that were covered exclusively by the A-120 exclusions.

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**Railroad Retirement Board**

The Railroad Retirement Board Chief Executive Officer said that relying strictly on data from specific product and service codes from the Federal Procurement Data System fails to account for consulting services specifically exempt and will not provide the information needed for a proper analysis of whether agencies have met the 85-percent limitation. The amount identified by the Board differs significantly from the Federal Procurement Data Center data. The Chief Executive Officer explained the difference, stating that the Board established a baseline for fiscal year 1987, identifying contracts that were for consulting services within the definition of advisory and assistance services in OMB's January 1988 Circular A-120. The Chief Executive Officer said that this baseline had to be established because the public law specifically directed use of the 1988 definition, and this baseline was reported to OMB. The Board also reported fiscal year 1989 obligations that were exempted from the limitation. The Chief Executive Officer believes that the Board has met all the requirements mandated by Section 515 of Public Law 100-436, and the Federal Procurement Data System data should not be considered conclusive in determining agency compliance with the fiscal year 1989 appropriation act limitation.

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**Department of Education**

The Department of Education Budget Execution Branch Chief said that Education's total fiscal year 1989 contract obligations for advisory and assistance services were well within the 85-percent limitation. He noted that the amounts reported in the Federal Procurement Data System are not limited to contracts that meet the OMB definition as required by the legislation. The Branch Chief stated that using only the product and service codes reflects an inappropriate base for comparison by including contracts outside of the OMB definition, and the Department considered the use of service codes inconsistent with the legislative requirements. The Branch Chief also explained that Education made a retroactive application of the new OMB definition by reviewing all 1987 contracts to determine a comparable 1987 level for advisory and assistance services because there was no data base in 1987 that used the definitions specified in the act. The 1987 level was determined. Then, using the 85-percent limitation in the act, the 1989 limitation was determined. According to the Branch Chief, this process showed that actual obligations for fiscal year 1989 for all forms of advisory and assistance services were well within the limitation.

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**National Labor Relations Board**

The National Labor Relations Board Acting Director of Administration said that the Board's total obligations for fiscal year 1989 consulting services were well under the limitation according to the definitions contained in OMB Circular A-120. The Acting Director said that although the Board's reports to the Federal Procurement Data Center contained contractual obligations for 1989 that the data center reported as consulting services, only one of those contracts fell within the definitions contained in OMB Circular A-120.

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**Office of Personnel Management**

The Office of Personnel Management Associate Deputy Director for Planning and Budget said that the definition provided in the revised January 1988 Circular A-120 was used to meet the requirements of the fiscal year 1989 limitation on consulting services. The Associate Deputy Director said the amount actually obligated and expended for consulting services during fiscal year 1987 was reported with the fiscal year 1989 budget, and internal restrictions and reporting requirements on consulting services were imposed to meet the limitation of the 1989 appropriation act. The Associate Deputy Director further said that the Data Center information for fiscal year 1989 contained an error. One contract had been miscoded for studies and analysis when the contract was for credit search services for its investigative group, which does not fall under the advisory and assistance category defined in A-120.

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**Executive Office of the President**

The Acting Director of the Executive Office of the President's Administrative Operations Division said that (1) the amount reported by the Federal Procurement Data Center as Executive Office of the President consulting services for fiscal year 1989 comprised six contracts funded from two appropriations, the Treasury-USPS and the HUD-Independent Agencies appropriation acts; and (2) the Office of Administration contracts funded under the Treasury-USPS appropriation act containing the limitation on consulting services were all miscoded and were not consulting services.

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**GAO Evaluation**

On the basis of the agency views presented and the limitations in the Federal Procurement Data Center information, we agree that a determination of compliance with these appropriation acts based on Data Center information can not be made. Further, the information provided in connection with the agency views demonstrates the need for a clear definition of consulting services that can be uniformly and consistently applied.

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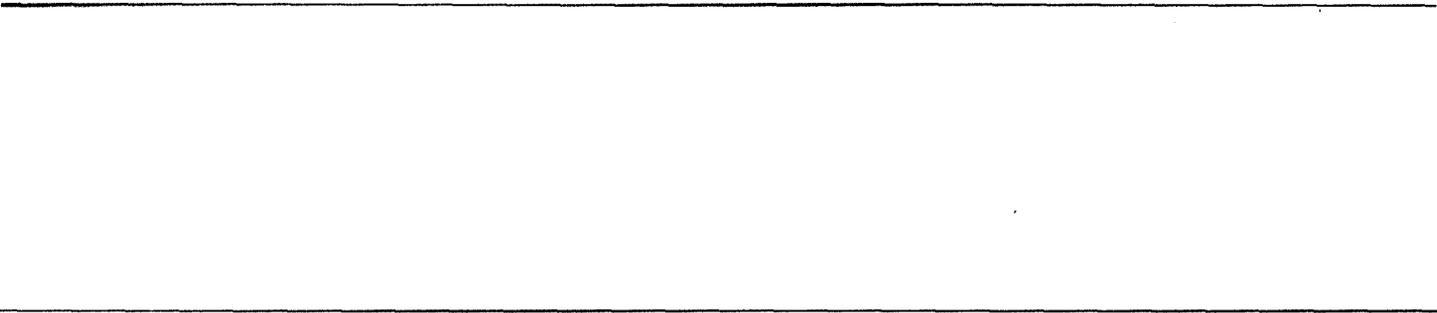
As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this fact sheet until 30 days from the date of this letter. At that time, we will send copies of this fact sheet to the Office of Management and Budget, the Office of Federal Procurement Policy, the Federal Procurement Data Center, the National Mediation Board, the Interstate Commerce Commission, the Railroad Retirement Board, the Department of Education, the National Labor Relations Board, the Office of Personnel Management, and the Office of Administration in the Executive Office of the President. We will also send copies to interested parties and make copies available to others upon request.

Please contact me at (202) 275-5074 if you or your staff have any questions concerning this fact sheet. Major contributors to this fact sheet are listed in appendix IV.

Sincerely yours,



Bernard L. Ungar  
Director, Federal Human Resource  
Management Issues



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**Abbreviations**

DOT	Department of Transportation
HHS	Health and Human Services
HUD	Housing and Urban Development
OMB	Office of Management and Budget
USPS	United States Postal Service
VA	Veterans Affairs



# Obligations for Consulting Services by Agencies for Fiscal Years 1987, 1988, and 1989 for the Four Cabinet Council Categories as Reported by the Federal Procurement Data Center

Dollars in thousands			
Agency	FY 1987	FY 1988	FY 1989
Department of Defense	\$2,804,331	\$3,582,928	\$3,149,454
Executive Office of the President	538	1,219	703
Peace Corps	233	732	474
Agency for International Development	295,548	307,842	239,792
Department of Agriculture	29,307	18,710	36,144
Department of Commerce	37,687	43,793	35,061
Department of the Interior	46,524	47,277	33,719
Department of Justice	12,415	22,475	52,855
Department of Labor	25,554	20,322	11,037
Department of State	44,393	70,124	83,830
Department of the Treasury	22,696	43,644	16,741
Office of Personnel Management	389	1,026	378
Federal Trade Commission	(21)	29	55
Interstate Commerce Commission	200	23	350
Nuclear Regulatory Commission	9,622	17,721	21,609
Smithsonian Institution	0	0	44
National Gallery of Art	27	0	44
International Trade Commission	0	0	61
Department of Veterans Affairs	6,791	11,163	6,179
Merit Systems Protection Board	101	0	0
Action	826	344	52
Equal Employment Opportunity Commission	19,547	19,668	1,015
General Services Administration	4,558	889	3,591
National Science Foundation	1,047	2,382	8,477
Securities and Exchange Commission	167	195	51
Federal Emergency Management Agency	57,369	56,388	54,369
National Foundation on the Arts and the Humanities	179	40	455
Railroad Retirement Board	365	199	625
Consumer Product Safety Commission	1,078	292	260
National Labor Relations Board	101	104	206
Tennessee Valley Authority	33,161	12,352	3,985
Federal Maritime Commission	0	100	85
U.S. Information Agency	7,106	5,079	2,185
Environmental Protection Agency	167,994	84,646	12,679
Department of Transportation	227,607	293,471	94,288
Small Business Administration	5,529	3,646	2,583
Department of Health and Human Services	30,969	23,819	15,748

(continued)

**Appendix I  
Obligations for Consulting Services by  
Agencies for Fiscal Years 1987, 1988, and 1989  
for the Four Cabinet Council Categories as  
Reported by the Federal Procurement  
Data Center**

<b>Agency</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
National Aeronautics and Space Administration	2,180	4,579	11,008
Department of Housing and Urban Development	19,308	40,665	22,977
National Archives and Records Administration	397	485	269
Department of Energy	151,049	99,031	57,442
Department of Education	68,019	60,770	63,657
Arms Control and Disarmament Agency	578	1,008	557
Board for International Broadcasting	0	110	0
National Capital Planning Commission	0	0	32
Federal Election Commission	40	85	0
Commodity Futures Trading Commission	55	87	93
Administrative Conference of the U.S.	51	0	0
National Mediation Board	1,617	1,852	1,829
<b>Total</b>	<b>\$4,137,232</b>	<b>\$4,901,314</b>	<b>\$4,047,048</b>

Note 1: Data for fiscal year 1989 for the Environmental Protection Agency and the Executive Office of the President revised by the Federal Procurement Data Center in January 1991.

Note 2: Accuracy of Federal Procurement Data Center data not verified by GAO.

# Obligations for Consulting Services Grouped by Appropriation Act for FY 1987, 1988, and 1989 for the Four Cabinet Council Categories as Reported by the Data Center

**Table II.1: Summary of Obligations for Consulting Services by Appropriation Act**

Dollars in thousands			
<b>Appropriation act</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
Defense-Military Construction	\$2,804,331	\$3,582,928	\$3,149,454
Transportation	227,807	293,494	94,638
Commerce-Justice	127,401	166,227	178,338
Treasury	28,770	47,348	21,475
Foreign Operations	295,781	308,574	240,266
Interior	46,730	47,317	34,294
Agriculture	29,362	18,797	36,237
Labor-HHS-Education	127,451	107,410	93,154
VA-HUD	255,767	200,115	116,156
Energy-Water	193,832	129,104	83,036
<b>Total</b>	<b>\$4,137,232</b>	<b>\$4,901,314</b>	<b>\$4,047,048</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.2: Appropriations for the Department of Defense and for Military Construction for the Department of Defense**

Dollars in thousands			
<b>Agency</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
Department of Defense	\$2,804,331	\$3,582,928	\$3,149,454
<b>Total</b>	<b>\$2,804,331</b>	<b>\$3,582,928</b>	<b>\$3,149,454</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.3: Appropriations for DOT and Related Agencies**

Dollars in thousands			
<b>Agency</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
Department of Transportation	\$227,607	\$293,471	\$94,288
Interstate Commerce Commission	200	23	350
<b>Total</b>	<b>\$227,807</b>	<b>\$293,494</b>	<b>\$94,638</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Appendix II**  
**Obligations for Consulting Services Grouped**  
**by Appropriation Act for FY 1987, 1988, and**  
**1989 for the Four Cabinet Council Categories**  
**as Reported by the Data Center**

**Table II.4: Appropriations for Commerce, Justice, State, the Judiciary, and Related Agencies**

Dollars in thousands			
Agency	FY 1987	FY 1988	FY 1989
Department of Commerce	\$37,687	\$43,793	\$35,061
Department of State	44,393	70,124	83,830
Department of Justice	12,415	22,475	52,855
Equal Employment Opportunity Commission	19,547	19,668	1,015
U.S. Information Agency	7,106	5,079	2,185
Small Business Administration	5,529	3,646	2,583
Arms Control and Disarmament Agency	578	1,008	557
Federal Trade Commission	(21)	29	55
Securities and Exchange Commission	167	195	51
Board for International Broadcasting	0	110	0
Federal Maritime Commission	0	100	85
International Trade Commission	0	0	61
<b>Total</b>	<b>\$127,401</b>	<b>\$166,227</b>	<b>\$178,338</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.5: Appropriations for Treasury, USPS, the Executive Office of the President, and Certain Independent Agencies**

Dollars in thousands			
Agency	FY 1987	FY 1988	FY 1989
Department of the Treasury	\$22,696	\$43,644	\$16,741
General Services Administration	4,558	889	3,591
Office of Personnel Management	389	1,026	378
Administrative Conference of the U.S.	51	0	0
Merit Systems Protection Board	101	0	0
Federal Election Commission	40	85	0
National Archives and Records Administration	397	485	269
Executive Office of the President	538	1,219	496
<b>Total</b>	<b>\$28,770</b>	<b>\$47,348</b>	<b>\$21,475</b>

Note 1: Data for fiscal year 1989 for the Executive Office of the President revised by the Federal Procurement Data Center in January 1991.

Note 2: Obligations reported for the Executive Office of the President for fiscal year 1989 funded from the Treasury and VA-HUD appropriations according to its Office of Administration in April 1991.

Note 3: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Appendix II  
Obligations for Consulting Services Grouped  
by Appropriation Act for FY 1987, 1988, and  
1989 for the Four Cabinet Council Categories  
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**Table II.6: Appropriations for Foreign Operations, Export Financing, and Related Programs**

Dollars in thousands			
<b>Agency</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
Agency for International Development	\$295,548	\$307,842	\$239,792
Peace Corps	233	732	474
<b>Total</b>	<b>\$295,781</b>	<b>\$308,574</b>	<b>\$240,266</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.7: Appropriations for the Department of the Interior and Related Agencies**

Dollars in thousands			
<b>Agency</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
Department of the Interior	\$46,524	\$47,277	\$33,719
National Foundation on Arts and the Humanities	179	40	455
National Gallery of Art	27	0	44
Smithsonian Institution	0	0	44
National Capital Planning Commission	0	0	32
<b>Total</b>	<b>\$46,730</b>	<b>\$47,317</b>	<b>\$34,294</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.8: Appropriations for Rural Development, Agriculture, and Related Agencies**

Dollars in thousands			
<b>Agency</b>	<b>FY 1987</b>	<b>FY 1988</b>	<b>FY 1989</b>
Department of Agriculture	\$29,307	\$18,710	\$36,144
Commodity Futures Trading Commission	55	87	93
<b>Total</b>	<b>\$29,362</b>	<b>\$18,797</b>	<b>\$36,237</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Appendix II**  
**Obligations for Consulting Services Grouped**  
**by Appropriation Act for FY 1987, 1988, and**  
**1989 for the Four Cabinet Council Categories**  
**as Reported by the Data Center**

**Table II.9: Appropriations for the Department of Labor, Health and Human Services, Education, and Related Agencies**

Dollars in thousands			
Agency	FY 1987	FY 1988	FY 1989
Department of Labor	\$25,554	\$20,322	\$11,037
Action	826	344	52
Department of Health and Human Services	30,969	23,819	15,748
Department of Education	68,019	60,770	63,657
Railroad Retirement Board	365	199	625
National Labor Relations Board	101	104	206
National Mediation Board	1,617	1,852	1,829
<b>Total</b>	<b>\$127,451</b>	<b>\$107,410</b>	<b>\$93,154</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.10: Appropriations for HUD and for Sundry Independent Agencies, Boards, Commissions, Corporations, and Offices**

Dollars in thousands			
Agency	FY 1987	FY 1988	FY 1989
Department of Housing and Urban Development	\$19,308	\$40,665	\$22,977
Environmental Protection Agency	167,994	84,646	12,679
National Aeronautics and Space Administration	2,180	4,579	11,008
Federal Emergency Management Agency	57,369	56,388	54,369
National Science Foundation	1,047	2,382	8,477
Department of Veterans Affairs	6,791	11,163	6,179
Consumer Product Safety Commission	1,078	292	260
Executive Office of the President	0	0	207
<b>Total</b>	<b>\$255,767</b>	<b>\$200,115</b>	<b>\$116,156</b>

Note 1: Data for fiscal year 1989 for the Environmental Protection Agency revised by the Federal Procurement Data Center in January 1991.

Note 2: Obligations reported for the Executive Office of the President for fiscal year 1989 funded from the Treasury and VA-HUD appropriations according to its Office of Administration in April 1991.

Note 3: Accuracy of Federal Procurement Data Center data not verified by GAO.

**Table II.11: Appropriations for Energy and Water Development**

Dollars in thousands			
Agency	FY 1987	FY 1988	FY 1989
Department of Energy	\$151,049	\$99,031	\$57,442
Nuclear Regulatory Commission	9,622	17,721	21,609
Tennessee Valley Authority	33,161	12,352	3,985
<b>Total</b>	<b>\$193,832</b>	<b>\$129,104</b>	<b>\$83,036</b>

Note: Accuracy of Federal Procurement Data Center data not verified by GAO.

# Agencies Under Three FY 1989 Appropriation Acts With Obligations for the Four Cabinet Council Categories Above the 85 Percent Level as Reported by the Data Center

Dollars in thousands

Appropriation and agency	FY 1987	FY 1989	Percent 89 to 87
<b>Transportation<sup>a</sup></b>			
Interstate Commerce Commission	\$200	\$350	175.0
<b>Treasury<sup>b</sup></b>			
Office of Personnel Management	389	378	97.2
Executive Office of the President	538	496	92.2
<b>Labor-HHS-Education<sup>c</sup></b>			
Department of Education	68,019	63,657	93.6
Railroad Retirement Board	365	625	171.2
National Labor Relations Board	101	206	204.0
National Mediation Board	1,617	1,829	113.1

<sup>a</sup>Appropriations for the Department of Transportation and related agencies for FY 1989. (P.L. 100-457, Sept. 30, 1988, Sec. 347).

<sup>b</sup>Appropriations for the Treasury Department, USPS, the Executive Office of the President, and certain Independent Agencies for FY 1989. (P.L. 100-440, Sept. 22, 1988, Sec. 527).

<sup>c</sup>Appropriations for the Departments of Labor, Health and Human Services, Education, and related agencies for FY 1989. (P.L. 100-436, Sept. 20, 1988, Sec. 515).

Note 1: Accuracy of Federal Procurement Data Center data not verified by GAO.

Note 2: Because of the ambiguities associated with the definition of consulting services and the problems associated with the use of Data System service codes, these percentages can not be used to determine compliance with the appropriation acts as explained in the text of this fact sheet.

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# Major Contributors to This Fact Sheet

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**General Government  
Division, Washington,  
D.C.**

Donald Z. Forcier, Assistant Director  
Federal Human Resource Management Issues  
Ernest W. Both, Senior Evaluator  
Terry L. Draver, Senior Evaluator  
Marion E. Abner, Secretary

---

**Office of the General  
Counsel**

Jeffrey S. Forman, Senior Attorney



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