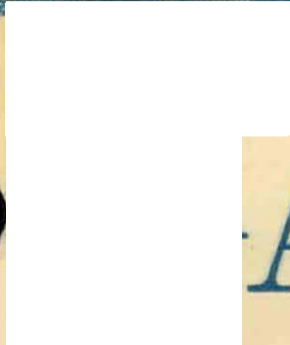




U. S. GENERAL ACCOUNTING OFFICE



GAO

PURPOSES  
FUNCTIONS  
SERVICES

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## Introduction

For nearly 50 years the United States General Accounting Office has sought, by ways and means explained in this pamphlet, to bring increasing economy and efficiency to the United States Government.

In pursuing these goals it has been able to bring about numerous improvements in the management of Federal programs as well as major savings in the cost of these programs. The effectiveness of U.S. Government operations continues to be the watchword of the General Accounting Office.

With its headquarters in Washington, D.C., GAO disperses its staff of 4,300 throughout the executive branch of the Government, in 16 regional offices in the United States and in five offices overseas.

This pamphlet defines the purposes of the General Accounting Office, tells how it functions, shows how it is organized, and describes its services on behalf of the Congress and the people of the United States.

*Gene B. Staats*

Comptroller General  
of the United States



## THE U.S. GENERAL ACCOUNTING OFFICE

The U. S. General Accounting Office is a nonpolitical, nonpartisan agency created by the Congress to act in its behalf by

- examining into the manner in which nearly all U. S. Government departments and agencies, using public funds, discharge their financial, legal, and management responsibilities;
- reporting at all times its findings on matters in need of attention by the Congress or the Federal agencies; and,
- recommending ways in which the executive departments and agencies can carry out programs and operations more efficiently and economically.

GAO was placed in the legislative branch of the Government to provide the committees and members of the Congress with independent reports on the financial and management operations of the executive branch.

GAO often is called Congress' "watch dog" over Government spending. Its constructive role in appraising and reporting on a wide range of Government activities and operations more accurately reflects its services to the Congress and the Nation.

The General Accounting Office has its headquarters in Washington, but its organization is dispersed so widely that GAO can always "go wherever the action is" to fulfill its responsibilities.

GAO auditors are stationed permanently in some 50 departments and agencies of the Government in the Washington area. There are 16 GAO regional offices and 30 suboffices throughout the United States. GAO carries out its overseas responsibilities from offices in Frankfurt, Honolulu, Manila, New Delhi, and Saigon.

The operating staff includes approximately 2,300 auditors and accountants, about 100 lawyers, and a growing number of specialists in management, engineering, statistical and automatic data processing fields.

This carefully selected staff has become highly expert in making recommendations to achieve greater effectiveness in the application of public funds and has earned a high reputation for the objectivity of its work.

GAO makes an average of over 900 audit reports a year; prepares over 4,000 decisions by the Comptroller General a year; and submits over 700 legislative and legal reports to the Congress each year.

### **How GAO Came Into Being**

The General Accounting Office and the Office of the Comptroller General of the United States were established in the legislative branch by the Budget and Accounting Act of 1921. This same act established the Bureau of the Budget in the executive branch.

GAO was placed under the direction and control of the Comptroller General of the United States, independent of the executive departments.

Under the law, GAO is vested with all the powers and duties formerly prescribed for the Comptroller of the Treasury by statutes extending back to the creation of the Treasury Department in 1789.

The 1921 act also transferred from the Treasury to GAO the adjudication of claims, a Treasury function since 1817.

The Comptroller General and the Assistant Comptroller General are appointed by the President with the advice and consent of the Senate. They hold office for 15 years and are subject to removal only by joint resolution of the Congress for specified causes or by impeachment.

The Comptroller General is not eligible for reappointment.

Since GAO's establishment in 1921, its responsibility and authority have been broadened by various acts of the Congress including the Government Corporation Control Act of 1945, and the Accounting and Auditing Act of 1950. A list of these statutes will be found on page 28.

### **Five Purposes And Functions**

The constant and unremitting duty of the Comptroller General and the General Accounting Office staff is to serve the Congress by searching continually for means of achieving greater economy and efficiency throughout the Government.

GAO provides also additional specialized services.

These purposes and services are grouped and defined under the following five categories, in summary form:



GAO AUDITS AND REVIEWS THE  
MANNER IN WHICH FEDERAL  
PROGRAMS ARE CARRIED OUT.

*Question:* What does this mean in layman's language?

*Answer:* It means that GAO examines into ways in which the Government's money is spent--sometimes called the application of public funds--and attempts to find ways to save the Government's--the public's--money. It does this by auditing the activities, financial transactions, and accounts of the Federal Government. This work extends to 12 executive departments and some 60 independent agencies and commissions. GAO checks on the systems of management of each Federal unit, large or small. Its findings are reported to the Congress, when considered of congressional interest, and these reports become public documents. GAO brings these, and other findings also, to the attention of the responsible agencies for appropriate action. In a large number of cases agencies take corrective action without waiting for Congress to act.

GAO PROVIDES DIRECT ASSISTANCE  
TO THE CONGRESS IN A NUMBER OF  
WAYS.

*Question:* What are the principal ways?

*Answer:* GAO makes special audits, surveys, and investigations at the request of congressional committees and members of the Congress and provides reports thereon. It furnishes information in reply to many types of inquiries from the committees and members. It assigns its own auditors and attorneys to congressional committees. Its staff members testify before congressional committees and furnish comments to the Congress on proposed legislation.

GAO PRESCRIBES PRINCIPLES AND  
STANDARDS FOR ACCOUNTING IN  
THE FEDERAL AGENCIES.

*Question:* Again, what does this mean to a layman?

*Answer:* It means GAO has three basic concerns that—

Federal agency accounting  
systems are adequate and reliable;



all public funds and other resources are properly accounted for; and,

essential financial data is available for management, congressional, and public use.

*THE COMPTROLLER GENERAL  
PROVIDES LEGAL ADVICE AND  
RENDERS LEGAL OPINIONS.*

*Question:* On what types of questions or problems?

*Answer:* The Comptroller General renders decisions at the request of heads of departments and agencies, and disbursing and certifying officers, on the legality of proposed payments of transactions. He passes on protests from bidders on problems involved in the award of Government contracts; on the adequacy and legality of agency contracting procedures; and on claims by and against the Government. His rulings with respect to the legality of Government expenditures are binding on the executive departments and agencies. He also gives legal advice to Congress and committees and individual members of Congress upon request.

GAO SETTLES CLAIMS FOR AND  
AGAINST THE UNITED STATES.

Question: What sort of claims?

Answer: The law says: *All claims and demands whatever by the Government of the United States or against it \* \* \* shall be settled and adjusted in the General Accounting Office.* However, certain types of claims are by law settled by the agency involved, as specified later in this pamphlet.

These five broad purposes are reviewed in greater detail in the following pages, 8 through 25.

## GAO'S AUDIT AND REVIEW POLICIES

### **Primary Purpose Of Audits**

The primary purpose of General Accounting Office audits is to make independent examinations for the Congress into the manner in which Government agencies are discharging their financial responsibilities.

Financial responsibilities are construed as including expenditures of funds and uses of property and personnel for authorized programs, activities, or purposes.

Achievement of economical and effective management is regarded by the General Accounting Office as a basic responsibility of each department and agency. GAO's audit approach is to review the organization, management, and control of each agency system; to identify weaknesses; to report on the conditions found; and to make recommendations for improvements.

### **Direction Of Audit Effort**

GAO's Government-wide audit responsibility requires the most efficient use of its staff in assignments undertaken and in the carrying out of those assignments. It directs its audit resources and talents to those areas in which they can be most effectively used to fulfill the greatest apparent need of the Government—except as otherwise required by statute, external request, or other factors beyond GAO control.

Special audits, surveys, or investigations are sometimes initiated as the result of (1) information obtained through the operations of its various divisions and offices



or (2) information volunteered by other organizations, employees, or private individuals.

Specific factors considered prior to decision to make an audit include

*Statutory requirements*

*Congressional requests and indications of congressional interest*

*Potential areas of improvement in government operations*

*Areas which have been identified as involving deficiencies in management controls and operations*

*Deviation of agency policies from congressional intent, and*

*Programs or activities with large expenditures, assets, or revenues.*

### **Emphasis On Management Improvements**

The basic objective of GAO audit work is to promote constructive improvements in Government operations. In carrying out this objective, GAO identifies deficiencies in operations along with the factors that permitted them to occur.

After identification of an instance of waste or inefficiency, GAO's objective is to make suitable inquiry into the circumstances and reasons for its occurrence, to find out whether it is an isolated or recurring problem, and then, if found to be of a recurring nature, to recommend actions necessary to correct the basic problem as well as the individual instance.

## **Extent Of Audit Authority**

With certain exceptions, the auditing authority and responsibility of the General Accounting Office extends to all activities, financial transactions, and accounts of the Federal Government.

The authority extends also to directly pertinent books, documents, papers and records of contractors having Government contracts negotiated without formal advertising, records of their subcontractors, and records of certain recipients of Federal financial assistance in the form of advances, grants, or contributions.

The exceptions relate principally to the activities of the Federal Reserve Board and the Federal Reserve banks, the activities of the Comptroller of the Currency, the Exchange Stabilization Fund established by the Gold Reserve Act of 1934, the Federal land banks, and funds relating to certain intelligence activities.

## **Frequency and Sites of Audits**

Corporations subject to audit under the Government Corporation Control Act must be audited annually. A few Government agencies, such as the Bureau of Engraving and Printing in the Treasury, also must be audited annually. The frequency with which other agencies, activities, or transactions are audited and the amount of auditing to be done usually are determined by the Comptroller General.

Most GAO auditing is performed on a selective basis at the offices of the agencies of the Federal Government where operations are conducted and books and other records are kept. This may be in Washington, at

points throughout the United States mainland, in Alaska or Hawaii, in South America, in Europe or the Mediterranean area, or in Asia.

## Audit Reports

The responsibility of the General Accounting Office for reporting to the Congress information obtained as a result of its audit work is clearly indicated in the legislative history of the 1921 act. This states that

*The independent audit will \* \* \* serve to inform Congress at all times as to the actual conditions surrounding the expenditure of public funds in every department of the Government.*

Reports are expressly required by several provisions of law. Under the Government Corporation Control Act, reports are to include, among other things, such comments and information as may be deemed necessary to keep the Congress informed of the operations and financial condition of Government corporations.

GAO submits several hundred audit reports each year to the Congress, its committees, members and officers.

Reports sometimes are issued directly to department or agency officials concerned when the findings, conclusions, and recommendations in the reports do not require action by the Congress or are not believed to be sufficiently significant to be of interest to the Congress or its committees.

In many cases the recommendations for improving operations or achieving greater economy or efficiency can be adopted by the agencies without legislation or other action by the Congress or its committees.



## Access To Agency Records

The Comptroller General is authorized to have access to and the right to examine any books, documents, papers, or records of any department or establishment. The law provides that all departments and agencies furnish to the Comptroller General information on their respective offices as he may from time to time require of them including

<i>Powers</i>	<i>Organization</i>
<i>Duties</i>	<i>Financial transactions, and</i>
<i>Activities</i>	<i>Methods of business.</i>

## Audits Of Negotiated Contracts

These audits include examination of the several different types of fixed-price contracts as well as cost-type contracts. Audits of negotiated contracts—contrasted with contracts awarded on the basis of formal competitive bidding—constitute an important part of the work of the General Accounting Office because of the extensive use of such contracts and the large sums of money involved. They are audited on a selective basis.

Audits of negotiated contracts may involve a review of the contractor's cost representations and pricing proposals, a comparison of the contractor's cost estimates with his cost experience, and an audit of costs incurred in those cases in which reimbursement is based on or is affected by actual costs. They may also include a review of the contractor's negotiation and administration of subcontracts.

These audits are correlated with reviews of the actions of the administrative agency in negotiating and administering the contracts. The underlying causes of weak or costly procurement practices are sought and recommendations are made for improving contracting practices and administration.

### Audits Of Transportation Payments

GAO is responsible for determining the propriety of rates and classifications on bills and claims for freight and passenger transportation services furnished for the account of the United States.

Federal agencies are required by law to pay carriers' bills on presentation, before audit by the General Accounting Office. This relieves any disbursing or certifying officer in an administrative agency of liability for overpayments that result from improper rates or classifications or other technical matters. These officers, however, are held responsible for overpayments that result from mathematical errors and for illegal payments.

Audit of transportation payments is centralized at GAO headquarters in Washington.

## WAYS GAO ASSISTS THE CONGRESS

At specific requests of congressional committees or individual members of the Congress the General Accounting Office makes special surveys and investigations. This work is given a high priority.

In some cases this work can be carried out in conjunction with GAO's normally programmed work and may be reported on in a regular report to the Congress. In others, specific work is done and a report is sent to the committee or member making a request.

Approximately 150 members of GAO's professional staff are assigned to congressional committees each year, for varying periods, to assist in the conduct of committee studies and investigations.

GAO regards the experience and knowledge gained by its personnel on these assignments as being of great potential benefit to the General Accounting Office as well as to the employees themselves.

The Comptroller General or his representatives often are called upon to testify before congressional committees to provide information to the committees in connection with reports which GAO has submitted to the Congress, or matters considered within the special competence of the office.

An important service to the Congress consists of furnishing comments on proposed legislation. All bills introduced in the Congress are analyzed to ascertain whether GAO's accounting, auditing, investigative, or legal work has provided information that might be useful to committees in their consideration of the bills.

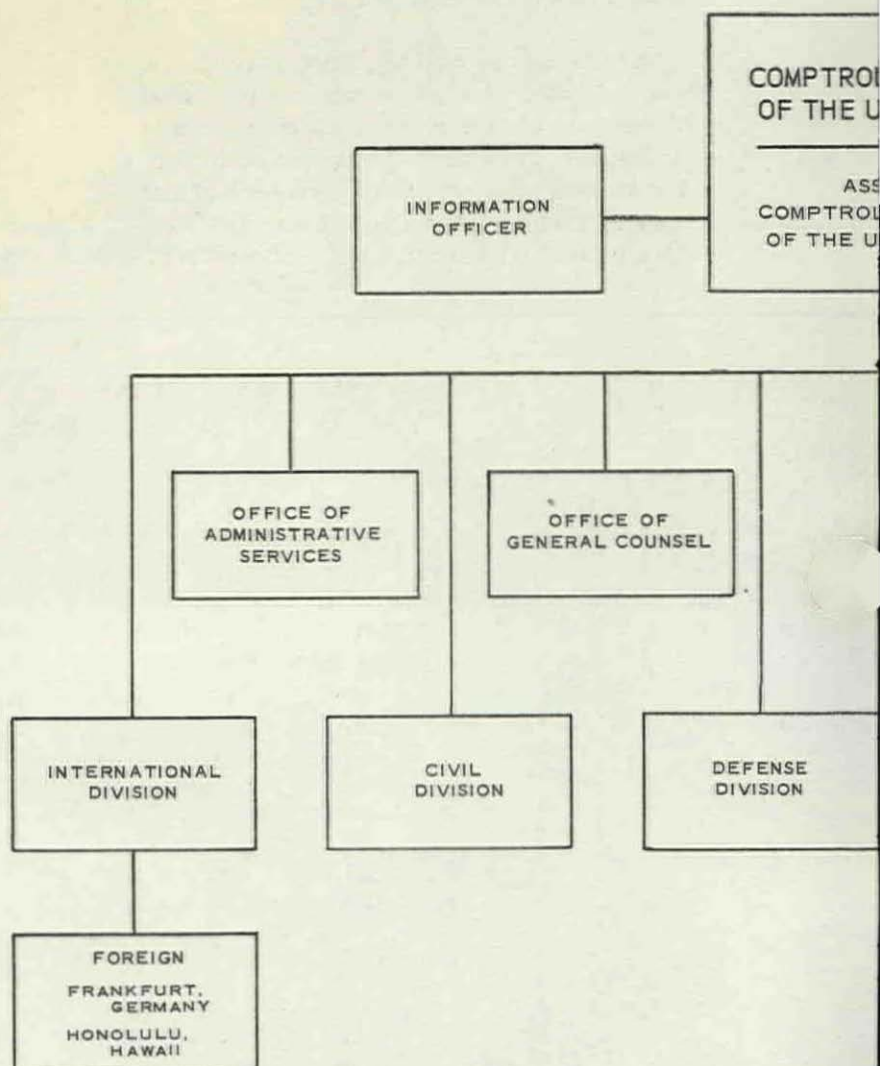


GAO furnishes reports on several hundred bills during each session of the Congress at the request of the various committees. (The Bureau of the Budget also requests GAO to submit comments to it on drafts of proposed legislation and to the President on enrolled bills.)

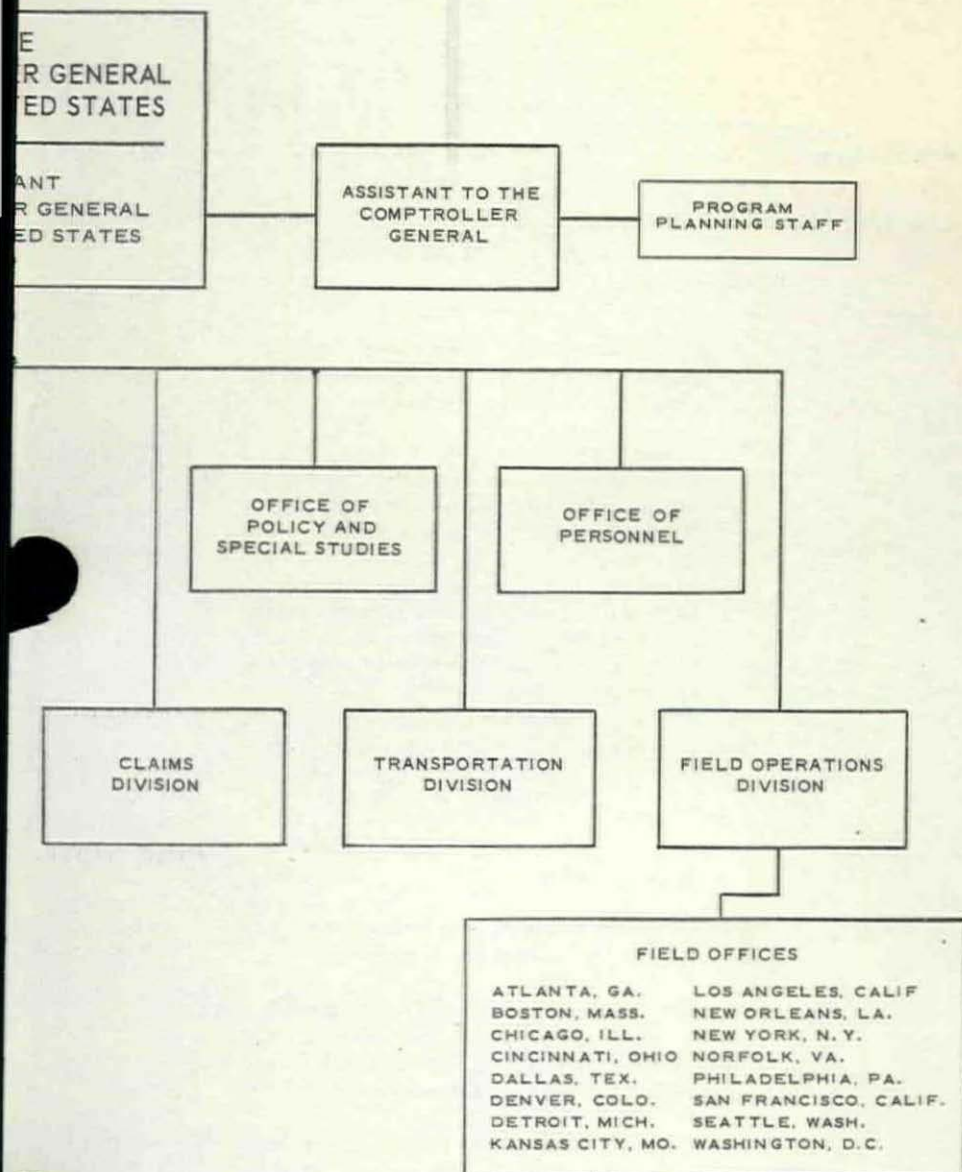
GAO's Office of Legislative Liaison is a central point of coordination for providing these various types of assistance to the Congress. Legislative attorneys are in continuous contact with staff members of the various committees to coordinate GAO activities with the work of the committees.

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## ORGANIZATION



UNITED STATES  
GENERAL ACCOUNTING OFFICE





## ACCOUNTING AND FINANCIAL MANAGEMENT RESPONSIBILITIES

### Accounting

The General Accounting Office's chief responsibilities for accounting in the Federal Government include:

- *Prescribing the principles, standards, and related requirements for accounting to be observed by each executive agency.*
- *Cooperating with the executive agencies in the development of their accounting systems and in the improvement of their financial management systems.*
- *Approving the accounting systems when deemed to be adequate and in conformity with the principles, standards, and related requirements prescribed by the Comptroller General.*

These systems are required by law to provide:

- *Full disclosure of the financial results of agency activities.*
- *Adequate financial information needed for agency management purposes.*
- *Effective control over and accountability for all funds, property, and other assets for which the agency is responsible, including appropriate internal audit.*
- *Reliable financial data to serve as the basis for preparation and support of the agency budget requests, for controlling the execution of its budget, and for preparing financial reports.*

- *Suitable integration of the accounting of the agency with the accounting of the Treasury Department in connection with the central accounting and reporting responsibilities imposed on the Secretary of the Treasury.*

GAO provides consultative assistance on the agencies' accounting and related problems and has developed procedures and guidelines to be followed by the executive agencies in requesting approval of their accounting systems.

The approval of an accounting system does not relieve GAO from the continuing job of providing consultative assistance on further refinements and of evaluating the continued usefulness of approved systems.

Thus the General Accounting Office is required to review from time to time the accounting systems established by the executive agencies. The results of these reviews are made available to the heads of the executive agencies concerned, to the Secretary of the Treasury and to the Director of the Bureau of the Budget. The Comptroller General makes reports to the Congress on those reviews he believes warrant its attention.

### Financial Management

An important part of GAO assistance to Federal agencies in bringing about greater economy, efficiency and effectiveness lies in its efforts toward improvement of financial management. The ever-increasing scope, complexity, and cost of the Government's activities increase the importance of the development and maintenance of sound financial management systems. Large and important Federal programs have

been enacted in recent years to broaden educational opportunities, to develop economically depressed areas of the Nation, to help finance health services and medical care, to launch a concerted attack on poverty and to increase scientific knowledge.

The growth of these and other programs and the related decentralization of activities add to the responsibilities of the Government's managers. The managers in Federal service need all available tools to help them administer Federal programs and funds effectively and economically in accordance with the intent of the Congress.

One vital management tool, as already shown, is an adequate accounting system to provide control over funds, property, and other assets; current cost information on operations; and similar information of value to management officials.

GAO accounting and auditing staffs place considerable emphasis, therefore, on cooperative assistance to the agencies in the development of approved accounting systems.

In carrying out its cooperative assistance, GAO

- *Maintains a continuing day-to-day working relationship with agency officials and staffs.*
- *Keeps currently informed on the improvement efforts each agency is making.*
- *Identifies for agency officials specific areas where improvements need to be made.*
- *Reaches a common understanding with agencies of the concepts of the accounting system to be developed.*
- *Provides technical assistance and guidance as needed on a continuing basis.*



- *Cooperates with the agencies and the Civil Service Commission in developing and conducting Government-wide training programs in the field of financial management.*
- *But, does not write agency manuals or procedural instructions.*

### **Joint Financial Management Improvement Program**

GAO participates in a Government-wide cooperative effort of all departments and agencies--known as the Joint Financial Management Improvement Program--under the leadership of the Secretary of the Treasury; the Director, Bureau of the Budget; the Chairman, Civil Service Commission; and the Comptroller General of the United States.

Since its official beginning in 1948, the program has been conducted as a continuing effort to improve financial management policies and practices in a way to best assist members of the legislative and executive branches in carrying out their respective responsibilities.

The Joint Program is coordinated through a steering committee composed of a senior representative from each of the three central fiscal agencies. A representative of the Civil Service Commission participates on matters pertaining to classification, recruitment, and training of financial management personnel. Each operating department and agency designates a representative who acts as liaison with the committee.

The committee meets regularly to consider problem areas, initiate projects, consult with and advise officials of operating departments and agencies, and review progress.

Many legal questions arise as to the extent of the authority granted to the various agencies by the Congress and the circumstances under which they may expend public funds. Some of these questions are raised by the General Accounting Office in its day-to-day audit work; others originate in the agencies or in the Congress.

The law gives the heads of departments and agencies and disbursing and certifying officers the right to request the Comptroller General's decision before initiating new programs, executing contracts, promulgating regulations and certifying or disbursing public money.

Similarly, Government contracting and procurement officers as well as individuals and concerns doing business with the Government use the General Accounting Office as a forum to resolve legal questions which arise incident to the award of Government contracts. In the exercise of the decision function new laws must be interpreted, administrative regulations studied, decisions of the courts considered, and foreign laws reviewed.

So that there will be as little delay as possible in awarding Government contracts, decisions also may be rendered at the request of contracting officers on questions pertaining to the award of Government contracts, if the procedures of the administrative agency permit the contracting officer to submit such questions directly to the Comptroller General.

The decisions are final and conclusive on the executive branch and are binding on the General Accounting Office in its audit.

They are not binding, however, on the Congress or the courts.

The more significant decisions by the Comptroller General in any given year may be grouped under the following topics:

- *Appropriations and Miscellaneous: questions concerning availability and obligation of appropriations, accountability of fiscal officers, and powers and duties of Government agencies.*
- *Civilian and Military Personnel: questions relating to compensation, leave, travel, and transportation of Government civilian and military personnel.*
- *Contracts: involving procurements by the Government including consideration of protests of awards or proposed awards of contracts.*
- *Transportation: pertaining to legal questions arising from the movement of Government goods and personnel by common carrier.*

To keep the Government agencies and others currently informed, the General Accounting Office distributes synopses of decisions of uniform application or general interest, furnishes copies of such decisions upon request, and publishes selected decisions in monthly pamphlets and annual volumes. Copies of unpublished decisions are made available upon request.



## CLAIMS AND DEBT SETTLEMENTS

### Claims

As previously stated, the law generally places responsibility for settling claims both by and against the United States on the General Accounting Office.

Claims which involve no doubtful question of law or fact are paid by the agency under which the claim arose subject to postaudit by GAO. Government corporations usually have authority to settle their own claims. And the Congress has placed certain claims within the exclusive jurisdiction of particular departments or in the courts.

In addition, most claims based on veterans' legislation, internal revenue and customs laws, and retirement and social security laws have been placed under the jurisdiction of the department or agency responsible.

Claims against the United States may involve military or civilian personnel, Government contracts, or any services or supplies furnished to the Government. They may be made by individuals, business entities, or foreign, State, or municipal governments.

Settlements of the General Accounting Office are final and conclusive upon the executive branch of the Government, but a claimant may request a review or reconsideration of an adverse settlement and he has further recourse to the Congress or to the courts.

Claims by the United States are as varied as claims against the United States and are referred to GAO for settlement and collection when there are questions as to the amount or propriety of the debt, or the liability of parties connected therewith.

Regulations require that debts due the United States on which Federal agencies have taken appropriate collection action and which cannot be compromised or on which collection action cannot be suspended or terminated—in accordance with the Federal Claims Collection Act of 1966—be reported to GAO as uncollectible.

When claims are referred to GAO for legal settlement, GAO determines whether an amount is due the United States.

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## PROFESSIONAL STATURE OF GAO

In the nearly 50 years of its existence, GAO's performance and accomplishments have earned for it a reputation as a top-flight professional organization. The professional stature GAO enjoys is attributable mainly to quality professional staffing, and the professional attitude of staff members.

A high percentage of GAO's top-ranking positions are filled by members who joined as trainees upon graduation from college.

To assist in the career development of its staff, GAO encourages and helps members to become professionally accredited, each in his field; to become a member of professional societies; and to keep pace with current thinking and advancements.

In addition to its own intensive training programs, which continue through the careers of staff members, GAO encourages and assists self-development and self-training of its members, including financial support to the extent authorized by existing law.

GAO training programs are given at regular and recurring intervals throughout each member's professional career. Other classroom training of a specialized nature, such as Automatic Data Processing or Statistical Sampling, is given from time to time.

In its role of professional leadership in the area of financial management, the General Accounting Office attempts to keep pace with and adapt to the rapid changes in governmental programs and management problems. These changes require innovations and new approaches in financial management techniques and methods with respect to which, because of its unique role, the General Accounting Office must always be in the forefront of developments.



# SOME FACTS ABOUT GAO'S STAFF

	<u>Accountants and Auditors</u>	<u>Legal Staff</u>	
Total (as of June 30, 1967)	<u>2,326</u>	<u>94</u>	<u>2,420</u>
Average age (years)	35	49	
Length of service (years)	10	24	
Number with Academic degrees:			
Ph.D	5		
Master's	154	3	
Bachelor's	2,184	40	
LLB	49	94	
LLM	<u>      </u>	<u>11</u>	
	<u>2,392</u>	<u>148</u>	
Total degrees held			<u>2,540</u>
Staff members holding CPA certificates	439		
Staff members who have passed the CPA examination and will receive certificates upon completion of experience requirement	<u>84</u>		
Total			<u>523</u>

The principal statutes pertaining to the General Accounting Office are as follows:

Subsequent to the Budget and Accounting Act approved June 10, 1921 (ch. 18, 42 Stat. 23, 31 U.S.C. 41), which assigns authority and responsibility to the Comptroller General and the General Accounting Office, the chief statutes include:

*Government Corporation Control Act, approved December 6, 1945 (ch. 557, 59 Stat. 597, 31 U.S.C. 841).*

*Section 206 of the Legislative Reorganization Act of 1946, approved August 2, 1946 (ch. 753, 60 Stat. 837, 31 U.S.C. 60).*

*Sections 205 and 206 of the Federal Property and Administrative Services Act of 1949, approved June 30, 1949 (ch. 288, 63 Stat. 389, 390, 40 U.S.C. 486, 487).*

*The Post Office Department Financial Control Act of 1950, as enacted into Public Law 86-682, approved September 2, 1960 (74 Stat. 595, 39 U.S.C. 2206).*

*The Accounting and Auditing Act of 1950, approved September 12, 1950 (ch. 946, title 1, pt. II, secs. 110-118, 64 Stat. 834, 31 U.S.C. 65-67).*

Many other statutes have been passed which relate to the jurisdiction of the GAO and are contained in booklets available from GAO without charge through its Publications Section (see next page).

A *List of GAO Publications* is published semiannually, each June and December, and is available without charge from GAO's Publications Section, Room 6427, Washington, D. C. 20548. Telephone 202 386-3233.

More important GAO publications include those that are:

*I For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D. C. 20402.*

ANNUAL REPORT OF THE COMPTROLLER GENERAL. Activities of the U.S. General Accounting Office for Fiscal Year ended June 30, 1967. Book, paper cover. 344 pp. \$1.25

INDEX DIGEST TO THE PUBLISHED DECISIONS of the Comptroller General of the United States. Issued every 5 years. Vols. 1 through 4, 1894 through June 30, 1951, are out of print.

Vol. 5 July 1, 1951 to June 30, 1956 - \$2.50

Vol. 6 July 1, 1956 to June 30, 1961 - \$2.75

Vol. 7 July 1, 1961 to June 30, 1966 - \$3.25

THE GAO REVIEW. Quarterly. Prepared by and for accounting and auditing staffs of the General Accounting Office. 40 cents single copy; \$1.50 a year; 50 cents additional for foreign mailing.



*II Available without charge from the General Accounting Office, Publications Section. Address given above.*

ACCOUNTING PRINCIPLES AND STANDARDS FOR FEDERAL AGENCIES. A restatement of the principles and standards for accounting to be observed by Federal agencies. 1967. Booklet, 79 pp.

REVIEW GUIDE FOR FEDERAL AGENCY ACCOUNTING SYSTEMS. A guide to assist Federal agencies in developing and reviewing their accounting systems. 1966. Booklet, 41 pp.

GAO NEWSLETTER. Capsule review of GAO activities, monthly. 4 pp. Available on request.

*III Available from the General Accounting Office, Report Distribution Section, Room 6417, Washington, D. C. 20548, Telephone 202-386-3784.*

AUDIT REPORTS OF THE COMPTROLLER GENERAL TO THE CONGRESS OF THE UNITED STATES. Copies of unclassified audit reports to the Congress requested by members of the Congress, congressional committee staff members, Government officials, members of the press, college libraries, faculty members, and students are provided without charge. Copies are usually available to the general public at \$1 a copy. A list of current reports will be found in the special booklet, "List of GAO Publications."

Selected books and articles concerned with the functions and activities of the General Accounting Office are listed below.

### Books

*Accounting in the Federal Government* by Eric L. Kohler and Howard W. Wright. Prentice-Hall, 1956, pages 69-84.

*Financial Management in the Federal Government*, prepared by the staff of the Committee on Government Operations, United States Senate, 87th Congress, 1st session, Document No. 11, U.S. Government Printing Office, Washington, 1961.

*It's Your Money*, by Ladislav Farago, Random House, 1964.

*The Responsible Use of Power*, by John S. Saloma III, American Enterprise Institute for Public Policy Research, Washington, D.C., 1964, pages 38 - 45.

*The Government Contractor and the General Accounting Office*, Machinery and Allied Products Institute, Washington, D.C., 1966.

*How the General Accounting Office Looks at Auditing in the Government*, by Frank H. Weitzel. Federal Accountant, Volume 6, No. 3. March 1957, pages 1-35.

*The GAO Story*, by Harold Helfer. Data. March 1960.

*GAO Audits of Management Performance*, by Ellsworth H. Morse, Jr., The Journal of Accountancy, Volume 112, No. 4, October 1961, pages 42-48.

*Changing Concepts of Government Procurement—the Role and Influence of the Comptroller General on Contracting Officer's Operation*, by Paul Shnitzer. Federal Bar Journal, Volume 23, No. 2. Spring 1963, pages 90-102.

*General Accounting Office - Background, Organization and Functions*, by Robert B. Lewis. Federal Accountant, Volume 14, No. 4. Summer 1965, pages 112-137.

*The Role of the General Accounting Office*, by Robert F. Keller. Business Lawyer, Volume 21, No. 1. November 1965, pages 259-265.



*The Role of the Comptroller General in Awarding Formally Advertised Government Contracts*, by Harvey B. Meyer. Administrative Law Review, Volume 18. Summer 1966, pages 39-68.

*The General Accounting Office and American Business*, by Elmer B. Staats. Public Administration Review, Volume 26, No. 3, September 1966.

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