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UNITED STATES GENERAL ACCOUNTING OFFICE

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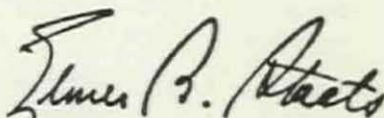
INTRODUCTION

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 those 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 4,600 throughout the executive branch of the Government, in 15 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.



Comptroller General
of the United States

November 1970

THE U.S. GENERAL ACCOUNTING OFFICE

The U.S. General Accounting Office is an independent, nonpolitical agency in the legislative branch of the Government. It provides the Congress, its committees and Members with information, analyses, and recommendations concerning operations of the Government, with primary reference to the executive branch.

Briefly, GAO is concerned with how the Federal departments and agencies, through their programs and activities, carry out the mandate or intent of legislation enacted by the Congress. Therefore, it plays an important part in the legislative oversight role of the Congress.

The General Accounting Office has its headquarters in Washington. Members of its staff are stationed also in about 50 Government departments and agencies in the Washington metropolitan area and in 15 regional offices and 29 suboffices in the United States. It carries out its overseas responsibilities from offices in Honolulu, Manila, Saigon, New Delhi, and Frankfurt. This wide dispersal of staff permits GAO to be "where the action is" in fulfilling its responsibilities.

The professional staff numbers approximately 2,900, including accountants and auditors, attorneys, and a growing number of specialists in business administration, industrial management, engineering, statistics, economics, systems analysis, automatic data processing, mathematics, actuaries and public administration.

How GAO Came Into Being

The General Accounting Office was established by the Budget and Accounting Act of 1921, under the direction and control of the Comptroller General of the United States.

The Act vested in GAO all the powers and duties formerly prescribed for the Comptroller of the Treasury by statutes extending back to 1789.

Since 1921, GAO's 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 the statutes will be found on page 28.

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, subject to removal only by joint resolution of the Congress for specified causes or by impeachment.

The Comptroller General is not eligible for reappointment.

The General Accounting Office in carrying out its responsibilities

audits or reviews department or agency financial controls and accountability, efficiency of management and use of resources, and effectiveness of program results;

reports its findings and recommendations to the Congress or the Federal agencies, as appropriate;

renders legal opinions and furnishes legal advice;

suggests ways and means for financial management improvement, including prescribing principles and standards for accounting in the Federal agencies; and

settles claims for and against the United States.

These are discussed in the following pages.

DIRECT ASSISTANCE TO THE CONGRESS

GAO makes special audits, surveys, and investigations at the request of congressional committees and Members. Those duties are given a high priority.

In recent years GAO has increased its services in evaluating programs in terms of their effectiveness measured by the costs. That trend is accelerating.

Example: Congress in December 1967 asked the Comptroller General to determine (1) the efficiency of the administration of programs conducted under the Economic Opportunity Act, and (2) the extent to which the programs achieved the objective of the Act. An overall report was issued in March 1969. It was followed by 54 supplementary reports.

Many members of GAO's professional staff are assigned to committees of the Congress each year to assist in the conduct of committee studies and investigations.

Example: Members of the staff participated in developing information on the F-111 swing-wing military aircraft for several congressional committees.

The Comptroller General or his representatives often are called upon to testify before congressional committees in connection with reports that GAO has submitted to the Congress, or matters considered within the special competence of the Office. Recently GAO representatives testified 45 times during a session of the Congress.

Example: On December 29, 1969, the Assistant Comptroller General testified before the Subcommittee on Economy in Government, Joint Economic Committee, on GAO work in connection with major weapons acquisitions and cost growth, the "should cost" concept of estimating contractor costs, and related matters.

GAO has been increasing its support to congressional committees by evaluating new legislative proposals. That service is expected to increase. GAO furnishes

drafting assistance,

staff to committees,

technical advice, and

information based on ongoing work or previous studies that GAO has made.

Bills introduced in the Congress are analyzed to determine if GAO has information from its accounting, auditing, investigative, and legal work that might be useful to committees considering the bills. GAO furnishes reports on several hundred such bills during each session of the Congress, either at the request of committee chairmen or on its own initiative.

The Office of Legislative Liaison is the coordinating point in GAO for providing these various types of assistance to the Congress. The legislative liaison staff is in continuous contact with Members and the staffs of the various committees to coordinate GAO activities with the work of the committees.

REVIEWS OF MANAGEMENT EFFICIENCY AND PROGRAM RESULTS

Purpose of Reviews

The primary purpose of General Accounting Office reviews is to examine how management, financial, and program responsibilities are carried out. The Comptroller General regards economical and effective management as the primary responsibility of department and agency heads. Financial responsibilities include expenditures of funds and uses of property and personnel for authorized activities.

Essentially, GAO examines how Government money is spent-- the 1921 act refers to this as "the application of public funds"-- and how agencies carry out the mandate of Congress.

GAO's audit approach is to review the organization, management, and controls of each agency system; identify weaknesses; report on conditions found; and recommend improvements. Accordingly, GAO reviews selectively management activities, financial transactions, and accounts of 12 executive departments and some 60 independent agencies and commissions.

Example: Because of a trend toward municipal treatment of industrial wastes, GAO reviewed Federal grants awarded to municipalities for constructing facilities which treat only, or substantial quantities of, industrial wastes to prevent pollution of lakes, rivers, streams, etc. The GAO report said that the Congress may

wish to clarify its intent as to whether Federal grants are to be awarded to municipalities for construction of facilities to treat industrial wastes only. Three alternatives were presented for financing the cost of treating industrial wastes.

Reporting on Audits

The legislative history of the Budget and Accounting Act makes it clear that one of the basic responsibilities of the Comptroller General is to report to the Congress information obtained as a result of GAO work. It 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 other provisions of law.

Example: The Government Corporation Control Act of 1945 made Government corporations subject to audit by GAO. Some of these are the Commodity Credit Corporation, the Panama Canal Company, the Tennessee Valley Authority, and the Export-Import Bank. The purpose of the act was to bring Government corporations and their transactions and operations under annual scrutiny by the Congress.

When the nature of findings, conclusions, and recommendations in GAO 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—the reports are issued directly to department or agency officials concerned.

GAO's recommendations for improving operations or achieving greater economy or efficiency frequently are adopted by the agencies without the intervention of the Congress or its committees.

Example: The Department of Agriculture began improving its enforcement of Federal sanitation standards in meat plants as soon as GAO brought the problems to its attention and before GAO's report was made to Congress in June 1970.

Direction of Audit Effort

The Comptroller General allocates GAO's manpower primarily to those areas known or considered to be of direct interest to the Congress, and to areas which, in the Comptroller General's judgment, involve the greatest apparent need or potential benefit to the Government.

GAO can assist effectively the discharge of two major congressional responsibilities: exercising the legislative oversight and considering authorization and appropriation requests by the executive branch.

Special audits, surveys, or investigations are sometimes undertaken as the result of information obtained through the operations of GAO's various divisions and offices or information volunteered by other organizations, employees, or private individuals.

Specific factors bearing upon the 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 weaknesses in management controls and operations,

deviation of agency policies from congressional intent, and

programs with large sums to spend, assets, or revenues.

Extent of Audit and Review 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 exceptions relate principally to the activities of the

Federal Reserve Board,

Federal Reserve banks,

Comptroller of the Currency,

Exchange Stabilization Fund,

Federal land banks, and

Most intelligence activities.

Access to Records

Various laws give the Comptroller General access to, and the right to examine, any books, documents, papers, or records of any department or establishment necessary to carry out his audit responsibilities. They provide that the department and agencies shall furnish to the Comptroller General information as he may require concerning their

*powers, organization,
duties, financial transactions, and
activities, methods of business.*

The Comptroller General's authority extends also to pertinent books, documents, papers and records of contractors having Government contracts exceeding \$100,000 that are awarded without formal advertising, the records of certain of their subcontractors, and records of certain recipients of Federal financial assistance in the form of advances, grants, or contributions.

Frequency and Location of Audits and Reviews

The Comptroller General normally determines the frequency with which most Federal agencies, activities, or transactions are audited and the amount of auditing to be done.

Under the Government Corporation Control Act, Government corporations must be audited annually. A few other agencies, such as the Bureau of Engraving and Printing in the Treasury Department, also must be audited annually.

Most GAO auditing is performed on a selective basis at the offices of the agencies where operations are conducted and books and other records are kept. That may be in Washington, at points throughout the United States including Alaska or Hawaii, or in Western Europe, Africa, Latin America or Asia.

Audits and Reviews of Negotiated Contracts

Negotiated contracts (as opposed to contracts awarded on the basis of price competition) are used extensively in the Government, especially in the Department of Defense. In the aggregate, tens of billions of dollars are involved annually.

Audits of negotiated contracts constitute an important part of the work of the General Accounting Office. Those audits may include

the type of contract selected—it may be any of a number of fixed price or cost-reimbursable types;

a review of the contractor's cost representations and pricing proposals;

a comparison of the contractor's cost estimates with his cost experience;

costs incurred in those cases in which reimbursement is based on or is affected by actual costs; and

a review of the contractor's negotiation and administration of subcontracts.

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

Audits of Transportation Payments

The Federal Government is the largest single user of commercial transportation services. It pays between \$2 billion and \$3 billion annually to common and other commercial carriers for transportation services.

The Department of Defense alone spends over one-half billion dollars each year for the commercial movement of household goods and baggage. That represents over 1,100,000 shipments in support of the Armed Forces global mission.

Federal agencies are required by law to pay transportation bills on presentation, before audit by the General Accounting Office. The law relieves certifying and disbursing officers of the Government of liability for overpayments resulting from improper rates or classifications or other technical matters.

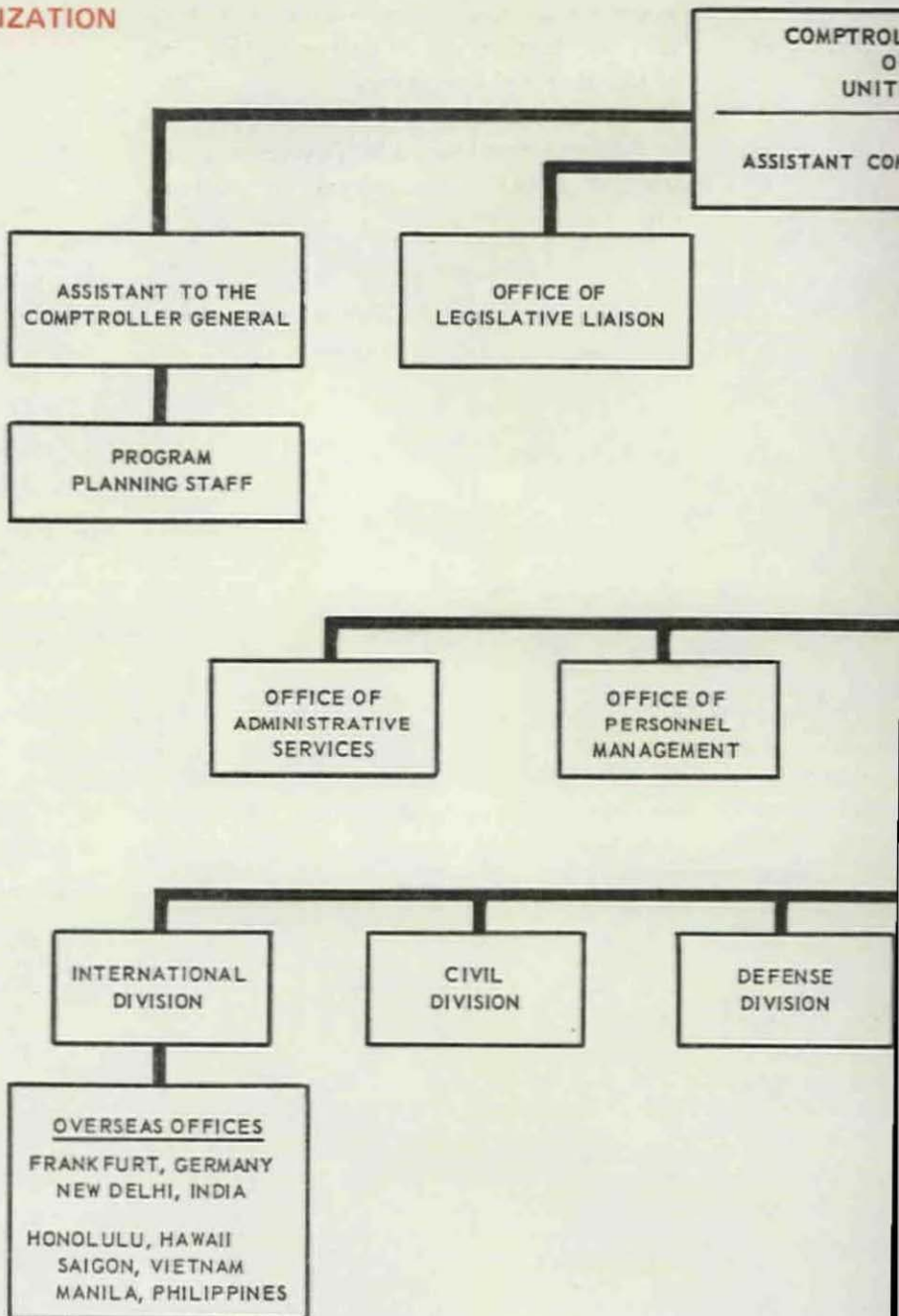
The Comptroller General is responsible for determining the propriety of rates and classifications on bills and claims for freight and passenger transportation.

The largest transportation rate auditor in the world, GAO annually recovers millions of dollars in overcharges from carriers. The

money recovered is returned to the Treasury for further use in defraying the costs of Government operations.

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

ORGANIZATION



UNITED STATES
GENERAL ACCOUNTING OFFICE

COMPTROLLER GENERAL
OF THE
UNITED STATES

COMPTROLLER GENERAL

SPECIAL ASSISTANTS
TO THE
COMPTROLLER GENERAL
(Two)

INFORMATION
OFFICER

OFFICE OF
THE GENERAL
COUNSEL

OFFICE OF
POLICY AND
SPECIAL STUDIES

CLAIMS
DIVISION

TRANSPORTATION
DIVISION

FIELD
OPERATIONS
DIVISION

FIELD OFFICES

ATLANTA, GA.	LOS ANGELES, CALIF.
BOSTON, MASS.	NEW YORK, N. Y.
CHICAGO, ILL.	NORFOLK, VA.
CINCINNATI, OHIO	PHILADELPHIA, PA.
DALLAS, TEX.	SAN FRANCISCO, CALIF.
DENVER, COLO.	SEATTLE, WASH.
DETROIT, MICH.	WASHINGTON, D. C.
KANSAS CITY, MO.	

LEGAL OPINIONS AND LEGAL ADVICE

Significant questions are regularly presented to the Comptroller General concerning the extent of authority granted by the Congress to departments and agencies and the circumstances under which public funds may be spent.

Heads of departments and agencies and disbursing and certifying officers may request the Comptroller General's decision before undertaking new programs, executing contracts, issuing regulations and certifying or disbursing public money.

Example: The Air Force requested advice as to the propriety of acquiring electronic data processing equipment under an installment purchase plan. A review of the plan and applicable statutes led GAO to conclude the plan could not be legally implemented without further legislative authority.

Similarly, Government contracting officers as well as individuals and concerns doing business with the Government use the services of the General Accounting Office to resolve legal questions arising incident to the award of Government contracts. In addition, private business concerns competing for contracts with the Government frequently appeal to the Comptroller General to have him determine whether in a particular instance there has been an illegal or improper action taken in the procurement process.

In the exercise of that function the GAO must interpret statutes, administrative regulations, judicial decisions, and sometimes the laws of other countries. The legal decisions rendered by the Comptroller General are final and conclusive on the executive branch and are controlling in audits conducted by the GAO. They are not binding, however, on the Congress or the courts.

Example: Four companies sought a multi-million-dollar Air Force contract for advanced computer equipment. After the Air Force announced its selection, the runner-up protested the award to the Comptroller General, who upheld the protest. The Air Force then cancelled its selection and announced that it would reopen the negotiations. The resolicitation of proposals in this case resulted in a multi-million-dollar savings to the Government.

Example: A contracting officer for the Navy wanted to know if a particular bid could be considered "responsive" (as required by procurement laws) since it had an attached statement saying "certain improvements" [in the item being purchased] "can be provided." Since there were only three bids for this contract (and one was obviously unresponsive), the contracting officer wanted to be sure the contract was awarded to a qualified bidder. GAO decided the bid was proper. That decision authorized contracting officers to submit to the Comptroller General for decision any question concerning the award of a Government contract arising before the award action is taken.

Decisions by the Comptroller General may be grouped under the following general 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 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, GAO distributes synopses of decisions of uniform application or general interest, furnishes copies of decisions upon request, and publishes selected decisions in monthly pamphlets and annual volumes.

IMPROVING FINANCIAL MANAGEMENT PRACTICES

Accounting

In the area of principles and standards for accounting in the Federal agencies, the General Accounting Office has three basic concerns, namely that

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.

GAO's chief responsibilities with respect to methods of accounting in the Federal Government are as follows:

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; and

approving the accounting systems when deemed to be adequate and in conformity with the principles, standards, and related requirements prescribed by the Comptroller General.

Those systems are required by law to provide for

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;

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; and

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 assists the executive agencies in their accounting and related problems. After a system is approved GAO continues to provide assistance on further refinements. It also reviews from time to time the accounting systems established by the executive agencies.

The results of those reviews are made available to the heads of the executive agencies concerned, to the Secretary of the Treasury, and to the Director, Office of Management and Budget. In addition, the Comptroller General makes reports to the Congress on those reviews he believes warrant its attention.

Financial Management

An important responsibility of GAO is to assist Federal agencies to improve their management of public funds for which they are accountable.

The scope, complexity, and cost of the Government's activities make it important

that each Federal agency have strong financial management systems. Large and significant 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.

Growth and growing decentralization of activities have added to the responsibilities of the Government's managers. Those managers need all available tools to help them administer Federal programs and funds in accordance with the intent of the Congress.

Since a vital management tool is an adequate accounting system, GAO places considerable emphasis on cooperative assistance to the agencies in the development of approved accounting systems to provide control over funds and property, current cost information on operations, and similar information of value to management.

Accordingly, 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 known as the Joint Financial Management Improvement Program under the leadership of the Secretary of the Treasury; the Director, Office of Management and Budget; the Chairman, Civil Service Commission; and the Comptroller General of the United States.

Since its beginning in 1948, the program has strived to improve financial management policies and practices in a way to best assist members of the legislative and executive branches in carrying out their responsibilities.

The 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, to initiate projects, to consult with and advise officials of operating departments and agencies, and to review progress.

Illustrative of the Joint Financial Management Improvement Program are a recent study made on Financing Grant Aid Programs to States and a Joint Agency Transportation Study for procuring, paying and audit of transportation billings.

In general the law places on the General Accounting Office responsibility for settling claims both by and against the United States, stating that

*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.*

Claims by the United States vary in character as greatly as claims against the United States. While the initial responsibility for collection of amounts due the United States is that of the individual agency involved, those claims involving doubtful questions of law or fact relating to the extent of liability are referred to GAO for settlement. After such referral GAO makes the final determination as to the liability of the debtor as well as the amount due the United States. GAO is charged specifically by statute with the duty of superintending the recovery of all debts finally certified by it to be due the United States.

Since 1967, the individual agencies have had authority to terminate collection action on or compromise debts due the United States in accordance with regulations promulgated jointly by the Attorney General and the Comptroller General. Debts amounting to \$200 or more that agencies may not appropriately compromise or terminate in accordance with such joint regulations are referred to GAO, which superintends recovery thereof including the compromising and termination of collection action on such claims when appropriate and the making of determinations as to whether

the transmission thereof to the Department of Justice for the institution of suit is warranted.

Also, recent legislation gives GAO authority to waive claims of the Government arising out of erroneous payments of pay made to employees on or after July 1, 1960, when collection of the claims would be against equity and good conscience and not in the best interest of the United States.

In connection with its statutory responsibility GAO conducts reviews of agency regulations, claim settlement and collection procedures and actual agency operations to determine compliance with applicable statutes and statutory regulations and to provide guidance and assistance in establishing and maintaining more efficient and effective administrative operations in the fields of claim settlement, debt collection and waiver.

Claims Against The United States

Claims against the United States that are not specifically required by law to be settled by GAO and that 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. For example, 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 for administering these laws.

Claims against the United States may involve pay, allowances or emoluments due military or civilian personnel; amounts payable under Government contracts; amounts payable for services or supplies furnished other than under contracts, and other obligations arising out of the multitudinous operations of the Government. Such claims may be made by individuals, business entities and other organizations or by foreign, State, or municipal governments.

Settlements of the General Accounting Office may be reviewed by the Comptroller General on his own motion or upon application presented by or on behalf of any claimant whose claim was disallowed in whole or in part.

Final action taken by the General Accounting Office with respect to a claim is final and conclusive on the executive branch of the Government.

Its performance and accomplishments of nearly half a century have earned for the General Accounting Office a reputation as an outstanding professional organization. Its stature today is attributable largely to quality staffing and training and the professionalism of staff members.

Many of GAO's top positions are filled by members who joined as trainees upon graduation from college.

GAO assists in the development of staff by encouraging and helping members to gain professional accreditation, each in his field, to become members of professional societies, and to keep pace with current and advanced professional practices.

GAO training programs in auditing, financial management, automatic data processing, statistical sampling, and systems analysis are given at regular intervals.

In its role of professional leadership in the area of financial management, GAO keeps pace with and adapts to the rapid changes in governmental programs and management activities. Those changes require new approaches in financial management techniques and methods. Because of its unique role, the General Accounting Office must always be in the forefront of those developments.

As of July 1, 1970, there were a total of 4,632 on GAO's roster, of which 2,906 were professionals (lawyers, accountants, auditors, etc., see page 1) and 1,726 were in supporting positions.

GAO LEGISLATION

In addition to the Budget and Accounting Act approved June 10, 1921 (ch. 18, 42, Stat. 23, 31 U.S.C. 41)—the basic law establishing the authority and responsibility of the Comptroller General and the General Accounting Office—the chief statutes having applicability to the functions of GAO are:

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).

Other statutes relating to the jurisdiction of the GAO are contained in booklets available from GAO without charge. (See next page.)

A List of Publications is published semi-annually, each January and July, and is available without charge from GAO's Distribution 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 REPORTS OF THE COMPTROLLER GENERAL. Activities of the U.S. General Accounting Office for each fiscal year, ending June 30. Prices vary for each year.

INDEX DIGEST OF THE PUBLISHED DECISIONS of the Comptroller General of the United States. Issued every 5 years. Four volumes for the period 1894 through June 30, 1951, are out of print.

July 1, 1951 to June 30, 1956
\$2.50

July 1, 1956 to June 30, 1961
\$2.75

July 1, 1961 to June 30, 1966
\$3.25

THE GAO REVIEW. Quarterly. Prepared by and for the professional 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, Distribution 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. 1965 (with 1968 revisions). Booklet, 82 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.

- III *Available from the General Accounting Office, Distribution Section (Reports), 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 usually are available to the general public at \$1 a copy. A list of current reports will be found in the GAO *List of Publications*.