

GAO

United States General Accounting Office



118175

CONTENTS

GAO Reports to the Congress and Federal Agencies	3
How to Obtain Reports	4
Indexed by Subject	5
Indexed by Agency	59
Congressional Testimony by GAO Officials	64
Other Publications	79
General	79
Accounting and Auditing Procedures	79
Office of General Counsel	81
Accounting and Financial Auditing	82
Automatic Data Processing	83
Intergovernmental Audit Standards	84
Joint Financial Management Improvement Program	86
Miscellaneous	88
From the Government Printing Office	88

GAO Reports to the Congress and Federal Officials and Testimony before Congressional Committees

This pamphlet lists reports of GAO audits and surveys of U.S. Government activities issued from July 1 through December 31, 1981. Following the list of reports, which are categorized according to Government function, is a list of testimony presented by GAO officials before congressional committees during the same period.

At the end of each subject category are cross-references to related reports listed under other categories. Congressional statements, which are listed in chronological order following the list of reports, are also cross-referenced. Item numbers for both reports and statements are for indexing purposes only.

An index of reports by department or agency follows the listing of reports.

How to Obtain GAO Reports and Testimony

Reports are available

—In person from:

**U.S. General Accounting Office
Room 1518
441 G Street, NW
Washington, D.C. 20548**

—By mail from:

**U.S. General Accounting Office
Document Handling and Information
Services Facility
P.O. Box 6015
Gaithersburg, Maryland 20760**

By phone: (202) 275-6241

The first five copies of individual reports are free of charge. Additional copies of bound reports are \$3.25 each; additional copies of letter reports are \$1.00 each. There will be a 25 percent discount on all orders for 100 or more copies sent to a single address.

Sales orders must be prepaid by cash, or by a check or money order made out to "Superintendent of Documents."

When ordering a GAO report, please cite the accession number if one is given. Otherwise, cite the report number and date. Order congressional testimony by citing subject, committee, and date. **DO NOT USE THE ITEM NUMBERS, WHICH ARE FOR INDEXING ONLY.**

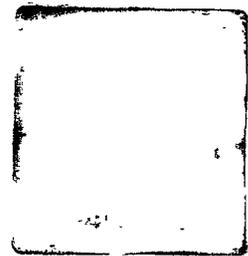
GAO reports are available on microfiche—a miniature photocopy on film which can be read or reproduced full-sized using special equipment. Please tell us if you wish microfiche copies when you order reports. There is no charge for microfiche copies.

For convenience, order forms are included in this booklet.

SUBJECT INDEX

Accounting and Internal Auditing	7
Agriculture	9
Assistance to State and Local Governments	10
Budget Procedures	11
Civil Agency Procurement	12
Civil Service.....	13
Coal	16
Computers.....	16
Defense Procurement	18
Economic Development	20
Education.....	21
Employment and Training	23
Energy Conservation	24
Energy Development	25
Environment	26
Financial Institution Regulatory Activities	27
Financial Statements	28
Food.....	30
Foreign Aid	31
Foreign Military Sales	31
Government Financial Management	32
Health	33
Housing	34

Impoundment Reviews	35
International Relations	36
Justice and Law Enforcement	37
Medicare and Medicaid	38
Military Logistics	39
Military Personnel	41
Natural Resources	42
Nuclear Energy	43
Oil and Gas	44
Paperwork and Regulatory Reform	46
Pensions	47
Postal Service and Telecommunications	48
Real Property and Building Management	48
Research and Development	49
Social Programs and Benefits	50
Synthetic Fuels	52
Taxes	53
Trade	54
Transportation	55
Water Resources	56
Weapons Acquisition Process	57



Item	Title	Accession Number	Report Number and Date
7	The Guaranteed Student Loan Information System Needs a Thorough Redesign to Account for the Expenditure of Billions.	116563	HRD-81-139 September 24, 1981
8	Millions Paid Out In Duplicate and Forged Government Checks.	116562	AFMD-81-68 October 1, 1981
9	State Highway Agencies Need to Employ Independent Auditors for Audits of Federal Funds.		AFMD-82-5 October 30, 1981
10	Internal Controls at Department of Transportation's Federal Highway Administration.	117018	AFMD-82-22 December 10, 1981
11	Improvements Needed in the Accounting and Financial Management of the National Credit Union Association.	117077	AFMD-82-21 December 16, 1981
12	General Services Administration's Actions to Collect and Improve Controls over Refunds Owed by the Airline Industry.		AFMD-82-33 December 18, 1981
13	Weaknesses in Internal Financial and Accounting Controls at National Park Service Accounting Stations.		AFMD-82-31 December 22, 1981

Related Reports: Items 85, 169

Related Testimony: Items 28, 29, 58, 79, 85, 89, 90, 95

ACCOUNTING AND INTERNAL AUDITING

Item	Title	Accession Number	Report Number and Date
1	Fraud in Government Programs: —How Extensive Is It? —How Can It Be Controlled? Volume I (Overall Findings) Volume II (Statistical Analysis) Volume III (Fraud Profiles)	115135 116576 116835	AFMD-81-57 May 7, 1981 AFMD-81-73 September 30, 1981 AFMD-82-3 November 6, 1981
2	Improvements Needed in the Nuclear Regulatory Commission's Office of Inspector and Auditor.	115874	EMD-81-72 July 9, 1981
3	Review of Circumstances of the Mass Removal of Statutory Inspectors General.	116276	AFMD-81-86 July 9, 1981
4	Internal Control Weaknesses Contributed to the Mismanagement and Misuse of Federal Funds at Selected Community Action Agencies.	115770	AFMD-81-54 July 10, 1981
5	Examination of the Effectiveness of Statutory Offices of Inspector General.	116277	AFMD-81-94 August 21, 1981
6	Weaknesses in Internal Financial and Accounting Controls at Department of Energy Accounting Stations.	116514	AFMD-81-106 September 17, 1981

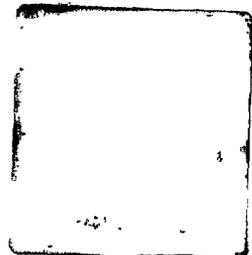
AGRICULTURE

Item	Title	Accession Number	Report Number and Date
14	Analysis of Certain Aspects of the California-Arizona Navel Orange Marketing Order.	115786	CED-81-129 July 2, 1981
15	More Can Be Done to Improve the Department of Agriculture's Commodity Donation Program.	115741	CED-81-83 July 9, 1981
16	Long-Range Planning Can Improve the Efficiency of Agricultural Research and Development.	116007	CED-81-141 July 24, 1981
17	Analysis of Certain Operations of the Federal Crop Insurance Corporation.	116022	CED-81-148 July 30, 1981
18	Cooperative Extension Service's Mission and Federal Role Need Congressional Clarification.	116172	CED-81-119 August 21, 1981
19	Limited-Resource Farmer Loans: More Can be Done to Achieve Program Goals and Reduce Costs.	116251	CED-81-144 August 31, 1981
20	Grain Fumigation: A Multifaceted Issue Needing Coordinated Attention.	116297	CED-81-152 September 10, 1981
21	Storage Cost Data on Dairy Commodities Owned by the Commodity Credit Corporation.	116436	CED-81-157 September 18, 1981

Item	Title	Accession Number	Report Number and Date
22	Information on Peanut Allotment Owners That Lease and Rent Away Rather than Plant Their Peanut Allotments/Quotas.	116480	CED-81-156 September 21, 1981
23	Better Collection and Maintenance Procedures Needed to Help Protect Agriculture's Germplasm Resources.	116986	CED-82-7 December 4, 1981
24	Proposed Relocation/Consolidation of the Soil Conservation Service's Cartographic, Employee Development, and Information Staffs at Fort Worth, Texas.		CED-82-26 December 17, 1981
25	Lead Agency Responsibilities to Keep Informed of Personnel Needs in the Food and Agricultural Sciences Are Not Being Fully Met.		CED-82-25 December 28, 1981

Related Reports: Items 174, 185, 318, 365, 368

Related Testimony: Items 39, 97



ASSISTANCE TO STATE AND LOCAL GOVERNMENTS

26	Limited Progress Made in Consolidating Grants to Insular Areas.	115743	GGD-81-61 July 10, 1981
27	Proposed Revisions to the Payment in Lieu of Taxes Program Can Save Millions.	116070	PAD-81-82 July 10, 1981
28	The Urban and Community Impact Analysis Program, If Retained, Will Need Major Improvements.	115885	GGD-81-85 July 23, 1981

Item	Title	Accession Number	Report Number and Date
29	Agencies Need Better Guidance for Choosing Among Contracts, Grants, and Cooperative Agreements.	116288	GGD-81-88 September 4, 1981
30	Requests for Federal Disaster Assistance Need Better Evaluation.	116995	CED-82-4 December 7, 1981

Related Reports: Items 37, 334, 344

Related Testimony: Items 1, 14, 19, 25, 50, 56, 60, 61, 71, 78, 89

BUDGET PROCEDURES

31	Progress in Improving Program and Budget Information for Congressional Use.	116402	PAD-81-88 September 1, 1981
32	Status Report on Implementation of GAO's Audit Findings and Recommendations.		PAD-81-87 September 10, 1981
33	Update to the Status Report on Implementation of GAO's Audit Findings and Recommendations.		— November 6, 1981
34	Second Update to the Status Report on Implementation of GAO's Audit Findings and Recommendations.		— December 22, 1981
35	The Congress Should Control Federal Credit Programs to Promote Economic Stabilization.	116682	PAD-82-22 October 21, 1981
36	Approaches Toward Valuation of Human Life by Certain Federal Agencies.	116998	PAD-82-21 November 9, 1981

Item	Title	Accession Number	Report Number and Date
37	Need to Strengthen Audit Oversight on Existing and Future Block Grant Programs.	116922	AFMD-82-25 November 13, 1981
38	A Systematic Management Approach Is Needed for Congressional Reporting Requirements.	116918	PAD-82-12 November 25, 1981

Related Testimony: Items 17, 94

CIVIL AGENCY PROCUREMENT

39	Management Improvements Needed in Coast Guard Supply System.	115698	PLRD-81-37 July 2, 1981
40	Allegations of Unethical Bidding Practices on Federal Construction Contracts.	116339	PLRD-81-64 September 9, 1981
41	The Department of Energy's Use of Support Service Contractors to Perform Basic Management Functions.	116604	EMD-81-144 September 14, 1981
42	DOT Should Terminate Further LORAN-C Development and Modernization and Exploit the Potential of the NAVSTAR/Global Positioning System.	116401	MASAD-81-42 September 18, 1981
43	Review of Government-wide Contracting Systems for Film and Videotape Productions.	116513	PLRD-81-61 September 21, 1981
44	Response to Questions About the Coast Guard's Procurement of Fixed-Wing and Helicopter Aircraft.		PLRD-81-70 September 29, 1981

Item	Title	Accession Number	Report Number and Date
54	Federal Life Insurance Changes Would Improve Benefits and Decrease Costs.	116185	FPCD-81-47 August 21, 1981
55	Alternatives to the Current Method of Computing General Schedule Pay.	116278	FPCD-81-60 August 26, 1981
56	A New Headquarters/Field Structure Could Provide a Better Framework for Improving Department of Energy Operations.	116520	EMD-81-97 September 3, 1981
57	Serious Problems Need to Be Corrected Before Federal Merit Pay Goes into Effect.	116324	FPCD-81-73 September 11, 1981
58	Obstacles Hamper the Office of Personnel Management's Evaluation of the 1978 Civil Service Reform Act.	116343	FPCD-81-69 September 14, 1981
59	Potential Problems with Federal Tax System Postemployment Conflicts of Interest Can Be Prevented.	116377	GGD-81-87 September 15, 1981
60	Problems with the Small Business Administration's Merit Appraisal and Compensation System.	116369	FPCD-81-74 September 21, 1981
61	Management Training Seminars Sponsored by the National Institutes of Health.		FPCD-81-75 September 22, 1981
62	Injury Compensation Process Delays Prompt Payment of Benefits to Federal Workers.	116525	HRD-81-123 September 25, 1981

Item	Title	Accession Number	Report Number and Date
45	Drayage Contract at GSA's Franconia, Virginia, Depot.		PLRD-82-10 October 28, 1981
46	Information on the Army Corps of Engineers' Contracting for Dredging Work on the Great Lakes.	116870	CED-82-10 November 10, 1981
47	Contractors' Use of Foreign Labor on Federal Contracts.	117073	PLRD-82-23 December 16, 1981

Related Reports: Items 76, 84, 219

Related Testimony: Items 2, 32, 74, 80, 88

CIVIL SERVICE

48	Improving the Credibility and Management of the Federal Work Force through Better Planning and Budgetary Controls.	116115	FPCD-81-54 July 17, 1981
49	Action Needed to Eliminate Delays in Processing Civil Service Retirement Claims.	115889	FPCD-81-40 July 20, 1981
50	Employment Trends and Grade Controls in the DOD General Schedule Work Force.	115937	FPCD-81-52 July 28, 1981
51	Evaluation Called for to Monitor and Assess Executive Appraisal Systems.	115981	FPCD-81-55 August 3, 1981
52	DOD's Management of Civilian Personnel Ceilings.	116214	FPCD-81-66 August 18, 1981
53	INS Staffing Levels.	116215	FPCD-81-67 August 20, 1981

Item	Title	Accession Number	Report Number and Date
63	Tightening Eligibility Standards Could Cut Involuntary Retirement Costs by Millions of Dollars.	116482	FPCD-81-71 September 25, 1981
64	Actions Needed to Enhance the Credibility of Senior Executive Service Performance Award Programs.	116609	FPCD-81-65 September 30, 1981
65	Travel Policies and Practices of Department of Energy Grantees.	116605	FPCD-81-76 September 30, 1981
66	Expanding the Efficiency Review Program for Commercial Activities Can Save Millions.	116570	FPCD-81-77 September 30, 1981
67	Framework for Assessing Job Vulnerability to Ethical Problems.	116805	FPCD-82-2 November 4, 1981
68	Civil Service Reform After Two Years: Some Initial Problems Resolved But Serious Concerns Remain.	116855	FPCD-82-1 November 10, 1981
69	Age Discrimination and Other Equal Employment Opportunity Issues in the Federal Work Force.	116979	FPCD-82-6 November 20, 1981
70	Observation on the Office of the Special Counsel's Operations.	116959	FPCD-82-10 December 2, 1981
71	Access to Certain Consulting Service Contract Information.	116970	PLRD-82-21 December 2, 1981
72	Federal Employees' Use of Annual Leave While on Official Travel.		FPCD-82-7 December 16, 1981

Item	Title	Accession Number	Report Number and Date
73	Overseas Allowances and Benefits: System Problems Remain.		ID-82-5 December 22, 1981

Related Reports: Items 3, 41, 119, 241, 269, 335, 379

Related Testimony: Items 16, 17, 27, 33, 35, 44, 47, 54, 56, 73, 74, 80, 91

COAL

74	Comments on Interior's Surface Mining Regulations.	116052	CED-81-145 August 5, 1981
75	How Interior Should Handle Congressionally Authorized Federal Coal Lease Exchanges.	116035	EMD-81-87 August 6, 1981
76	TVA's Coal Procurement Practices—More Effective Management Needed.	116125	EMD-81-65 August 14, 1981
77	Simplifying the Federal Coal Management Program.	116171	EMD-81-109 August 20, 1981
78	Less Regulatory Effort Needed to Achieve Federal Coal Conversion Goals.	116296	EMD-81-71 September 8, 1981
79	Anthracite Coal Supply for the 1981-82 Winter.		EMD-81-141 September 18, 1981

Related Reports: Item 158

COMPUTERS

80	Fragmented Management Hinders GSA's Ability to Acquire Internal ADP Resources.		AFMD-81-74 July 28, 1981
----	--	--	-----------------------------

Item	Title	Accession Number	Report Number and Date
81	Relocating Social Security Administration's Central Computer Operations: Recent Agency Planning and Management Has Been Good, But Further Precautions Should Be Taken to Reduce Risks.	116486	HRD-81-134 September 1, 1981
82	The Veterans Administration's Efforts to Consolidate Computer Programming Resources at a Single Location.	116435	HRD-81-148 September 18, 1981
83	Review of a Computer Hardware Acquisition for the National Oceanic and Atmospheric Administration in Boulder, Colorado.		AFMD-81-92 September 25, 1981
84	Non-Federal Computer Acquisition Practices Provide Useful Information for Streamlining Federal Methods.		AFMD-81-104 October 2, 1981
85	Federal Agencies Still Need to Develop Greater Computer Audit Capabilities.	116653	AFMD-82-7 October 16, 1981
86	Misuse of SBA's 8(a) Program Increased Cost for Many ADP Equipment Acquisitions.		AFMD-82-9 October 16, 1981
87	The World Wide Military Command and Control Information System—Problems in Information Resource Management.	116661	MASAD-82-2 October 19, 1981



Item	Title	Accession Number	Report Number and Date
88	The Bureau of the Census Must Solve ADP Acquisition and Security Problems.		AFMD-82-13 October 21, 1981
89	Problems Plague National Weather Service ADP System.	116958	CED-82-6 November 18, 1981
90	Solving Social Security's Computer Problems: Comprehensive Corrective Action Plan and Better Management Needed.		HRD-82-19 December 10, 1981

Related Reports: Item 208

Related Testimony: Items 43, 59

DEFENSE PROCUREMENT

91	Military Contractor-Operated Stores' Contracts Are Unmanageable and Vulnerable to Abuse.	115723	MASAD-81-27 July 8, 1981
92	Defense Can Save Time and Money By Exploring Alternatives to Construction of New Cargo Ships for the Rapid Deployment Force.	116099	PLRD-81-55 July 27, 1981
93	DOD Loses Many Competitive Procurement Opportunities.	116095	PLRD-81-45 July 29, 1981
94	The Navy Can Reduce the Cost of Ship Construction If It Enforces Provisions of the Contract Escalation Clause.	116207	PLRD-81-57 August 24, 1981
95	Review of DOD Contracts Awarded under OMB Circular A-76.	116217	PLRD-81-58 August 26, 1981

Item.	Title	Accession Number	Report Number and Date
96	Allegations of Unfair Bidding Requirements at Griffiss Air Force Base, Rome, New York.	116250	PLRD-81-63 September 1, 1981
97	Evaluation of the Army's Advanced Field Artillery Tactical Data System.	116378	MASAD-81-44 September 15, 1981
98	Potential Impediment of Foundry Capacity Relative to National Defense Needs.	116340	EMD-81-134 September 15, 1981
99	Inquiry Concerning Denial of Contracts to Low Offeror for Army Translation Services.	116400	PLRD-81-66 September 18, 1981
100	Two Navy Ship Contracts Modified under Authority of Public Law 85-804—Status As of August 3, 1980.	116652	PLRD-82-8 October 6, 1981
101	Retention of Unneeded Government-Owned Special Tooling by Contractors Causes Unnecessary Costs.	116565	PLRD-82-6 October 7, 1981
102	Allegations of an Inappropriate Army Sole-Source Award for Commercial Construction Equipment.		PLRD-82-13 October 15, 1981
103	Department of Defense Food Service Program Needs Contracting and Management Improvements.		PLRD-82-3 October 20, 1981
104	Two Contracts for Nuclear Attack Submarines Modified Under Authority of Public Law 85-804—Status As of December 20, 1980.		PLRD-82-2 October 20, 1981

Item	Title	Accession Number	Report Number and Date
105	Comments on a Proposed Amendment to the FY 82 Defense Authorization Act to Restrict DOD's Use of Sole-Source, Noncompetitive Contracting.	116803	PLRD-82-14 October 20, 1981
106	Use of New and Minority-Owned Architectural and Engineering Firms by Selected Army and Navy Activities.		PLRD-82-7 October 30, 1981
107	Review of an Allegation that TRW Colorado Electronics, Inc., Incurred Unnecessary Test Cost on Cost-Type Contracts.	116978	PLRD-82-16 November 4, 1981
108	DOD Should Defer Buying New Tactical Air Navigation Equipment and Evaluate Other Alternatives.	116856	MASAD-82-6 November 12, 1981
109	Air Force Purchase of 30mm Gun Pod System.	117078	MASAD-82-9 December 16, 1981
110	U.S. Airlift Requirements Should Be Satisfied through Competition.		MASAD-82-11 December 18, 1981

Related Reports: Items 87, 391-401

Related Testimony: Items 2, 13, 21, 32, 52, 74, 80

ECONOMIC DEVELOPMENT

111	Some Restructuring Needed in District's Contracting Program to Serve Minority Businesses.	115766	GGD-81-68 June 24, 1981
-----	---	--------	----------------------------

Item	Title	Accession Number	Report Number and Date
112	Consistent Criteria Are Needed to Assess Small-Business Innovation Initiatives.	115708	PAD-81-15 July 7, 1981
113	Better Management of Collateral Can Reduce Losses in SBA's Major Loan Program.	115846	CED-81-123 July 17, 1981
114	SBA's Progress in Implementing the Public Law 95-507 Subcontracting and Surety Bond Waiver Provisions Has Been Limited.	116376	CED 81-151 September 18, 1981
115	SBA's 7(j) Management Assistance Program: Changes Needed to Improve Efficiency and Effectiveness.	116603	CED-81-149 September 29, 1981
116	Need for Better Monitoring and Analysis of Foundry Data by the Department of Commerce.	116836	EMD-82-15 November 10, 1981
117	Request for Update of Short-fall Projection of Industrial Fasteners.		ID-82-6 November 17, 1981

Related Reports: Items 86, 98, 314, 343, 370

Related Testimony: Items 41, 42, 70, 101

EDUCATION

118	Head Start: An Effective Program But the Fund Distribution Formula Needs Revision and Management Controls Need Improvement.	115883	HRD-81-83 July 23, 1981
-----	---	--------	----------------------------

Item	Title	Accession Number	Report Number and Date
119	Staffing Levels in the Department of Education.	116006	FPCD-81-63 August 5, 1981
120	Veterans Administration Education Loan Program Should Be Terminated: Legislative Action Taken.	116325	HRD-81-128 August 28, 1981
121	Greater Use of Exemplary Education Programs Could Improve Education for Disadvantaged Children.	116397	HRD-81-65 September 15, 1981
122	Stronger Actions Needed to Recover \$730 Million in Defaulted National Direct Student Loans.	116561	HRD-81-124 September 30, 1981
123	Overpayments of Education Benefits Could Be Reduced for Veterans Enrolled in Non-college Degree Courses.	116511	HRD-81-154 September 30, 1981
124	Disparities Still Exist in Who Gets Special Education.		IPE-81-1 September 30, 1981
125	Students Receiving Federal Aid Are Not Making Satisfactory Academic Progress: Tougher Standards Are Needed.	116994	HRD-82-15 December 3, 1981
126	Review of Department of Education Fiscal 1980 Inter-agency Fund Transfer Agreements.		AFMD-82-19 December 16, 1981

Related Reports: Items 7, 187, 274

Related Testimony: Item 90

EMPLOYMENT AND TRAINING

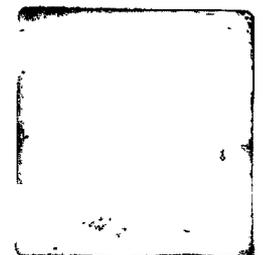
Item	Title	Accession Number	Report Number and Date
127	Labor Needs to Better Manage Migrant Grants in Virginia and Improve the Process for Selecting Grantees.	115686	HRD-81-66 July 1, 1981
128	Labor Needs to Better Select, Monitor, and Evaluate Its Employment and Training Awardees.	116301	HRD-81-111 August 28, 1981
129	Information on Funding Commitments from Comprehensive Employment and Training Act Titles III and IV During Fiscal Year 1981.	116302	HRD-81-145 August 31, 1981
130	Department of Labor Needs to Give CETA Sponsors More Guidance and Assistance for Implementing Monitoring Requirements.	116272	HRD-81-136 September 3, 1981
131	Stronger Federal Efforts Needed for Providing Employment Opportunities and Enforcing Labor Standards in Sheltered Workshops.	116519	HRD-81-99 September 28, 1981
132	The Administration of the Contract Compliance Program Has Shown Improvement.	116610	HRD-82-8 October 9, 1981
133	Information on Prime Sponsor CETA Expenditures Related to Membership Organizations.		HRD-82-5 October 28, 1981

Item	Title	Accession Number	Report Number and Date
134	Labor Needs to Improve its Oversight of New Hampshire's Denials of Unemployment Insurance Benefits.	116853	HRD-82-10 November 10, 1981
135	The Effectiveness of the Department of Labor's Office of Construction Industry Services.		AFMD-82-28 December 18, 1981

Related Testimony: Items 31, 61

ENERGY CONSERVATION

136	Options for Establishing an Energy Conservation Consolidated Grant Program.	115906	EMD-81-115 July 8, 1981
137	Analysis of Trends in Residential Energy Consumption.	115765	EMD-81-74 July 9, 1981
138	Ohio's 1981 Home Energy Assistance Program.	115914	HRD-81-122 July 15, 1981
139	Preliminary Information on Appliance Energy Labeling and Appliance Efficiency Standards.	116187	EMD-81-122 July 20, 1981
140	Consumer Products Advertised to Save Energy—Let the Buyer Beware.	115899	HRD-81-85 July 24, 1981
141	Consumers Need More Reliable Automobile Fuel Economy Data.		CED-81-133 July 28, 1981
142	Concerns over Award of Low-Income Weatherization Assistance Program Funds to an Ineligible Local Agency, in Pennsylvania.	116213	EMD-81-114 August 4, 1981



Item	Title	Accession Number	Report Number and Date
143	Energy-Efficient and Cost-Effective Equipment Should Be Installed in New Government Housing.	116399	EMD-81-93 September 16, 1981
144	The United States Remains Unprepared for Oil Import Disruptions. (Two volumes).	116484	EMD-81-117 September 29, 1981
145	Uncertain Quality, Energy Savings, and Future Production Hamper the Weatherization Program.		EMD-82-2 October 26, 1981
146	Greater Energy Efficiency Can Be Achieved through Land Use Management.		EMD-82-1 December 21, 1981
147	Information on the Department of Energy's Analyses to Determine the Need for Appliance Efficiency Standards.		EMD-82-33 December 23, 1981

Related Reports: Item 378

Related Testimony: Items 26, 60, 69, 77

ENERGY DEVELOPMENT

148	Minerals Critical to Developing Future Energy Technologies, Their Availability, and Projected Demand.	115818	EMD-81-104 June 25, 1981
149	Elimination of Federal Funds for the Heber Project Will Impede Full Development and Use of Hydrothermal Resources.	115707	EMD-81-110 June 25, 1981

Item	Title	Accession Number	Report Number and Date
150	Questions Concerning DOE's Assignment of Operating and Testing Responsibilities for OTEC-1.		EMD-81-92 June 30, 1981
151	Ineffective Management of the Appropriate Technology Small Grants Program.	116341	EMD-81-113 September 15, 1981
152	Federal Energy Regulatory Commission Needs to Act on the Construction-Work-In-Progress Issue.	116439	EMD-81-123 September 23, 1981
153	Allegations that Low-Cost Solar Space Heating Systems Are Being Ruled Out in the Solar in Federal Buildings Demonstration Program.	116804	EMD-82-22 October 28, 1981
154	The Federal Government Should Encourage Early Public, Regulatory, and Industry Cooperation in Siting Energy Facilities.		EMD-82-18 November 13, 1981
155	Electric Power: Contemporary Issues and the Federal Role in Oversight and Regulation.		EMD-82-8 December 21, 1981



Related Reports: Items 340, 374

Related Testimony: Items 40, 65, 68, 77

ENVIRONMENT

156	Solid Waste Disposal Practices: — Open Dumps Not Identified — State Face Funding Problems	115908	CED-81-131 July 23, 1981
-----	---	--------	-----------------------------

Item	Title	Accession Number	Report Number and Date
157	The Debate over Acid Precipitation: — Opposing Views — Status of Research	116306	EMD-81-131 September 11, 1981
158	Coal and Nuclear Wastes— Both Potential Contributors to Environmental and Health Problems.	116516	EMD-81-132 September 21, 1981
159	Hazardous Waste Facilities with Interim Status May Be Endangering Public Health and the Environment.		CED-81-158 September 28, 1981
160	Stronger Enforcement Needed Against Misuse of Pesticides.	116644	CED-82-5 October 15, 1981
161	Information on a Hazardous Waste Facility Containing Chromium Lead Sludge in the Chicago Area.	116917	CED-82-13 November 9, 1981
162	EPA Slow in Controlling PCBs.		CED-82-21 December 30, 1981

Related Reports: Items 223, 224, 293, 339

Related Testimony: Items 3, 18, 26, 30

FINANCIAL INSTITUTION REGULATORY ACTIVITIES

163	Bank Secrecy Act Reporting Requirements Have Not Yet Met Expectations, Sug- gesting Need for Amend- ment.	115931	GGD-81-80 July 23, 1981
164	Federal Reserve Could Im- prove the Efficiency of Bank Holding Company Inspec- tions.	116167	GGD-81-79 August 18, 1981

Item	Title	Accession Number	Report Number and Date
165	Formal Supervisory Process for Savings and Loan Associations Should Be Strengthened.	116375	GGD-81-91 September 17, 1981
166	The Federal Home Loan Bank Board Should Require Organizers of Mutual Associations to Pledge More Savings When the Association's Likelihood for Success Is Questionable.	116370	GGD-81-92 September 18, 1981
167	Comptroller of the Currency Needs Authority to Dispose of Property Remaining from Failed National Banks.	116594	GGD-81-94 September 25, 1981
168	The Comptroller of the Currency Should Decide the Extent to Which His Action Control System Is Needed.	116450	GGD-81-93 September 28, 1981
169	Financial Institution Regulatory Agencies Should Perform Internal Audit Reviews of Their Examination and Supervision Activities.	116662	GGD-82-5 October 19, 1981

Related Reports: Item 11

Related Testimony: Items 20, 27

FINANCIAL STATEMENTS

170	Audit of the House Recording Studio Revolving Fund for the Calendar Year 1980.	115667	AFMD-81-69 July 1, 1981
171	Audit of the United States Senate Restaurants Revolving Fund—September 30, 1979, to September 27, 1980.	115713	AFMD-81-63 July 7, 1981

Item	Title	Accession Number	Report Number and Date
172	Audit of the Senate Barber Shops Revolving Fund for Calendar Year 1980.		AFMD-81-61 August 6, 1981
173	Audit of the Senate Building Beauty Shop for the Fiscal Year Ended February 28, 1981.	116051	AFMD-81-79 August 6, 1981
174	Review of Financial Statements of Commodity Credit Corporation.	116234	CED-81-137 August 13, 1981
175	Audit of the House Majority Printing Clerk, Fiscal Year Ended August 31, 1980.	116205	AFMD-81-75 August 24, 1981
176	Audit of the House Minority Printing Clerk, Fiscal Year Ended September 30, 1980.	116210	AFMD-81-80 August 24, 1981
177	Terminating the Audit of the National Flood Insurance Program's Fiscal 1980 Financial Statements.	116398	AFMD-81-93 September 21, 1981
178	Examination of Financial Statements of the National Credit Union Administration As of December 31, 1980.	116512	AFMD-81-102 October 2, 1981
179	Review of the Disabled American Veterans' Financial Statements for the Year Ended December 31, 1980.	116645	AFMD-82-8 October 15, 1981
180	Audit of the Senate Recording and Photographic Studios Revolving Fund for the Fiscal Year Ended March 31, 1981.	116934	AFMD-82-11 November 30, 1981



Item	Title	Accession Number	Report Number and Date
181	Examination of FY 1980 Financial Statements of the National Credit Union Administration.		AFMD-82-20 December 28, 1981
182	Review of Selected Presidential and Vice-Presidential Expenditures.		AFMD-82-16 December 29, 1981
FOOD			
183	Food in the Future: Proceedings of a Planning Symposium.		CED-81-142 1981
184	Improving Sanitation and Federal Inspection at Slaughter Plants: How to Get Better Results for the Inspection Dollar.	115938	CED-81-118 July 30, 1981
185	GAO Comments on the Impact of the USDA Reorganization on Nutrition.	116169	CED-81-150 August 17, 1981
186	Emerging Issues from New Product Development in Food Manufacturing Industries.	116170	CED-81-138 August 19, 1981
187	Efforts to Improve School Lunch Programs—Are They Paying Off?	116304	CED-81-121 September 9, 1981
188	Regulation of Cancer-Causing Food Additives—Time for a Change?		HRD-82-3 December 11, 1981
189	High Food Prices in the Virgin Islands.		CED-82-23 December 16, 1981

Related Reports: Items 14, 15, 20, 21, 22, 25, 103, 191

FOREIGN AID

Item	Title	Accession Number	Report Number and Date
190	U.S. Strategy Needed for Water Supply Assistance to Developing Countries.	116208	ID-81-51 August 25, 1981
191	AID and Universities Have Yet to Forge an Effective Partnership to Combat World Food Problems.	116650	ID-82-3 October 16, 1981
192	U.S. Assistance to Cyprus.		ID-82-2 November 30, 1981

Related Reports: Items 228, 371

Related Testimony: Item 57

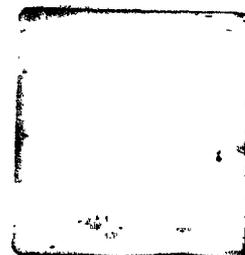
FOREIGN MILITARY SALES

193	Millions in Losses Continue on Defense Stock Fund Sales to Foreign Customers.	116522	AFMD-81-62 September 10, 1981
194	Pricing Data on the Proposed Sale of AWACS to Saudi Arabia.		ID-81-65 September 18, 1981
195	Defense Continues to Subsidize Sales of Secondary Items to Foreign Governments Because of Poor Pricing Policies.	116606	AFMD-81-105 October 5, 1981

Related Testimony: Items 53, 55

GOVERNMENT FINANCIAL MANAGEMENT

Item	Title	Accession Number	Report Number and Date
196	Review of the Navajo and Hopi Indian Relocation Commission's Program.	115744	CED-81-139 July 2, 1981
197	Panama Canal Commission Expenditures for Entertainment, Official Residence, and Supervisory Board.	116116	ID-81-57 August 5, 1981
198	The Air Force Has Incurred Numerous Overobligations in Its Industrial Fund.	116124	AFMD-81-53 August 14, 1981
199	Financial Control System Problems at the Community Services Administration Will Not Be Fully Solved by the Current System Redesign Project.	116168	AFMD-81-96 August 19, 1981
200	Foreign Currency Exchange Rate Fluctuation Funds.	116186	ID-81-54 August 21, 1981
201	Still No Progress in Implementing Controls over Contracts and Grants with Indians.	116394	CED-81-122 September 10, 1981
202	Actions to Improve the Timeliness of Bill Paying By the Federal Government Could Save Hundreds of Millions of Dollars.	116593	AFMD-82-1 October 8, 1981
203	Financial Management Problems at the Equal Employment Opportunity Commission.	116921	AFMD-82-17 October 30, 1981



Item	Title	Accession Number	Report Number and Date
204	Interim Report on the Federal Emergency Management Agency's Organization and Management Systems.	117045	GGD-82-24 December 7, 1981

Related Reports: Items 26, 122, 123, 126, 307

Related Testimony: Items 10, 85, 96

HEALTH

205	Cost of VA Medical Care to Ineligible Persons Is High and Difficult to Recover.	115817	HRD-81-77 July 2, 1981
206	Federal Drug Development Programs.	115882	HRD-81-125 July 17, 1981
207	The National Institute on Alcohol Abuse and Alcoholism Should Make Greater Efforts to Support Treatment Demonstration Projects.	116054	HRD-81-131 July 31, 1981
208	Software Used in Medical Devices Needs Better Controls to Avoid Compromising Patient Safety.	116037	AFMD-81-95 August 5, 1981
209	Improvements Needed in Assessing Penalties and Controlling Penalty Collections Resulting from Occupational Safety and Health Inspections.	116342	HRD-81-150 September 15, 1981
210	Issues Involved in Amputees' Use of Artificial Limbs.	116404	HRD-81-144 September 22, 1981
211	State Veterans' Homes: Opportunities to Reduce VA and State Costs and Improve Program Management.		HRD-82-7 October 22, 1981



Item	Title	Accession Number	Report Number and Date
212	FDA Should Reduce Expensive Antibiotic Testing and Charge Fees Which More Closely Reflect Cost of Certification.		HRD-82-11 October 28, 1981
213	Speeding Up the Drug Review Process: Results Encouraging—But Progress Slow.		HRD-82-16 November 23, 1981
214	Government Loses Revenue Because of Low Medical Care Charges to Liable Third Parties.	117076	AFMD-82-2 December 16, 1981
215	How Health Maintenance Organizations Control Costs.		HRD-82-31 December 29, 1981

Related Reports: Items 36, 188, 242, 245-252

Related Testimony: Items 8, 22, 37, 45, 76, 81, 90, 36

HOUSING

216	New Mortgages for Financing Homes Need Uniform and Comprehensive Consumer Safeguards.	1159827	CED-81-53 July 2, 1981
217	More Can Be Done to Measure HUD's Success in Using Millions of Dollars for Rehabilitating Housing.	115930	CED-81-98 July 14, 1981
218	Inquiry into the Status of a Proposal to Construct 16 Single-Family Detached Homes for the Cuyahoga Metropolitan Housing Authority in Cleveland, Ohio.	116236	CED-81-147 July 30, 1981

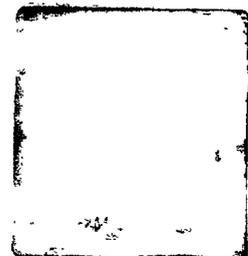
Item	Title	Accession Number	Report Number and Date
219	HUD's Oversight of Procurement by Public Housing Authorities Needs Strengthening.	116509	PLRD-81-68 September 30, 1981
220	HUD Single-Family Property Disposal Practices for Properties Transferred to Cities at Less-Than-Market Values or Small Dollar Amounts.	116980	CED-82-16 November 30, 1981
221	Defaulted Title I Home Improvement Loans—Highly Vulnerable to Fraud, Waste, and Abuse.		AFMD-82-14 December 7, 1981
222	Acquisition of the Coventry Site by the Fairfax County Redevelopment and Housing Authority Appears to Be Proper.		CED-82-20 December 16, 1981

Related Reports: Items 137, 138, 142, 143, 145, 276

IMPOUNDMENT REVIEWS

223	Comments on Proposed Impoundments of Funds for the Environmental Protection Agency and the National Endowments for the Arts and the Humanities.	115790	OGC-81-13 July 13, 1981
224	Comments on Proposed Impoundments of FY 1981 Budget Authority.	115942	OGC-81-14 July 30, 1981
225	Comments on Proposed Impoundments of FY 1981 Budget Authority.	116209	OGC-81-15 August 17, 1981

Item	Title	Accession Number	Report Number and Date,
226	Release of EPA, NEA, and NEH Budget Authority Proposed, But Rejected, for Impoundment.	116216	OGC-81-16 August 21, 1981
227	Release of \$321 Million Proposed, But Rejected, for Impoundment.		OGC-81-17 September 24, 1981
228	Comments on Proposed Deferral of AID Funds.	116602	OGC-81-18 October 7, 1981
229	Disposition of Impounded Funds for the SRC-II Coal Liquefaction Project.		OGC-82-1 October 28, 1981
230	Comments on Proposed Impoundment of \$737.2 Million of FY 82 Budget Authority.	116854	OGC-82-2 November 6, 1981
231	Comments on 59 Proposed Deferrals of FY 1982 Budget Authority Totaling \$147 Million.	116914	OGC-82-3 November 23, 1981
232	Comments on Two Rescissions of FY 82 Budget Authority Totaling \$88.2 Million and 72 Deferrals Totaling \$482.9 Million.	116932	OGC-82-4 November 24, 1981
233	Impact of Proposed Impoundment of Funds for the National Park Service's Historic Preservation Fund.	117079	OGC-82-5 December 14, 1981



INTERNATIONAL RELATIONS

235	Management of the Department of State Office of Passport Services Needs to Be Improved.	116036	ID-81-39 August 6, 1981
-----	---	--------	----------------------------

Item	Title	Accession Number	Report Number and Date
236	Unresolved Issues Remain Concerning U.S. Participation in the International Energy Agency.	116412	ID-81-38 September 8, 1981
237	U.S. Role in Sinai Important to Mideast Peace.	116295	ID-81-62 September 9, 1981
238	Identifying Marginal Activities Could Help Control Growing UN Costs.	116506	ID-81-61 September 30, 1981
239	Problems with the U.S. Management of Foreign Currency Transactions for NATO Programs.	117080	ID-82-10 December 16, 1981

Related Reports: Item 304

Related Testimony: Items 24, 55, 87, 89

JUSTICE AND LAW ENFORCEMENT

240	More than Money Is Needed to Solve Problems Faced by State and Local Corrections Agencies.		GGD-81-104 September 23, 1981
241	Fewer Agent Transfers Should Benefit the FBI and Its Agents As Well As Save Money.	116507	GGD-81-102 September 24, 1981
242	Stronger Crackdown Needed on Clandestine Laboratories Manufacturing Dangerous Drugs.	116834	GGD-82-6 November 6, 1981
243	Stronger Federal Effort Needed in Fight Against Organized Crime.	116997	GGD-82-2 December 7, 1981

Item	Title	Accession Number	Report Number and Date
244	An Additional Federal Court Location in the Eastern District of Pennsylvania Is Not Needed.		GGD-82-30 December 30, 1981

Related Reports: Items 53, 163

Related Testimony: Items 8, 20, 36, 49, 75, 95, 98, 100

MEDICARE AND MEDICAID

245	District Needs to Improve the Process for Identifying Misuse of Its Medicaid Program.	115781	GGD-81-78 July 13, 1981
246	Impediments to State Cost Saving Initiatives under Medicaid.	115936	HRD-81-121 July 29, 1981
247	More Action Needed to Reduce Medicare Beneficiary Underpayments.	116521	HRD-81-126 September 3, 1981
248	Medicare's Reimbursement Policies for Durable Medical Equipment Should Be Modified and Made More Consistent.	116413	HRD-81-140 September 10, 1981
249	Medicare Home Health Services: A Difficult Program to Control.		HRD-81-155 September 25, 1981
250	Medicaid's Quality Control System Is Not Realizing Its Full Potential.	116702	HRD-82-6 October 23, 1981
251	Experiments Have Not Demonstrated Success of Competitive Fixed-Price Contracting in Medicare.		HRD-82-17 December 1, 1981

Item	Title	Accession Number	Report Number and Date
252	Information on Medicare's Hospital Inpatient Routine Operating Cost Reimbursement Limits for Duluth-Superior.		HRD-82-23 December 22, 1981

Related Testimony: Items 76, 88

MILITARY LOGISTICS

253	Logistics Planning for the M1 Tank: Implications for Reduced Readiness and Increased Support Costs.	115700	PLRD-81-33 July 1, 1981
254	Logistics Concerns over Navy's Guided Missile Frigate FFG-7 Class.	115714	PLRD-81-34 July 7, 1981
255	Greater Coordination Required in Defense Planning for Intratheater Airlift Needs.	115768	PLRD-81-42 July 9, 1981
256	The Navy Must Improve Its Accountability for Conventional Ammunition.	115935	PLRD-81-54 July 29, 1981
257	Inventory Adjustments at the Oklahoma City Air Logistics Center.		PRD-81-50 July 30, 1981
258	Logistics Managers Need to Consider Operational Readiness in Setting Safety Level Stocks.	116055	PLRD-81-52 August 10, 1981
259	DOD Can Save Millions by Using Less Expensive Packaging for Small Arms Training Ammunition.	116166	PLRD-81-53 August 18, 1981

Item	Title	Accession Number	Report Number and Date
260	Improved Management of Fleet Supplies and Spare Parts Can Save Millions Without Affecting Readiness.	116305	PLRD-81-59 September 11, 1981
261	Planned Realignment of Fort Indiantown Gap, Pennsylvania.		PLRD-82-11 October 21, 1981
262	Potential Reductions in Aircraft Operation and Maintenance Costs by Using Thrust Computing Support Equipment.		PLRD-82-4 October 27, 1981
263	Reallocation of T-43 Aircraft within the Air Force.	116960	PLRD-82-17 November 3, 1981
264	The Services Should Improve Their Processes for Determining Requirements for Supplies and Spare Parts.	116933	PLRD-82-12 November 30, 1981
265	The Army Should Improve Its Requirements Determination System.	116955	PLRD-82-19 December 1, 1981
266	Navy Air-Launched Missiles—Increased Availability Through Improved Inspection and Maintenance Scheduling Practices. (Unclassified digest.)		C-PLRD-82-2 December 16, 1981
267	Realignment of Aircraft Maintenance Mission.		PLRD-82-24 December 22, 1981
268	The Aviation Supply Office Continues to Have Problems with the Accuracy of Its Requirements Determinations.		PLRD-82-26 December 29, 1981

Related Testimony: Items 9, 12, 82

MILITARY PERSONNEL

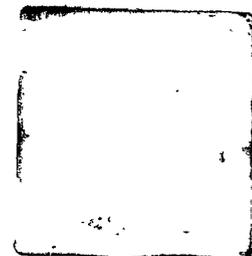
Item	Title	Accession Number	Report Number and Date
269	AAFES Personnel Policies for UA Employees: Issues and Concerns.	115694	FPCD-81-53 July 1, 1981
270	Manpower Effectiveness of the All-Volunteer Force.	115825	FPCD-81-38 July 15, 1981
271	Recruiting Malpractice: Extent, Causes, and Potentials for Improvement.	115825	FPCD-81-38 July 20, 1981
272	Followup on Actions to Improve Coordination and Utilization of Human Resources Research and Development.	115884	FPCD-81-62 July 23, 1981
273	Faster Processing of DOD Personnel Security Clearances Could Avoid Millions in Losses.	116409	GGD-81-105 September 15, 1981
274	Alternatives for Funding a GI Bill.	116379	FPCD-81-45 September 17, 1981
275	Staffing, Funding, and Use of Military Bands.	116523	FPCD-81-72 September 23, 1981
276	Variable Housing Allowance: Rate Setting Criteria and Procedures Need to Be Improved.	116660	FPCD-81-70 September 30, 1981

Related Reports: Items 50, 52, 400

Related Testimony: Item 84

NATURAL RESOURCES

Item	Title	Accession Number	Report Number and Date
277	Interim Status Report on Executive Branch Implementation of the National Materials and Minerals Policy, Research and Development Act of 1980.	116053	EMD-81-124 July 27, 1981
278	Civil Agencies Should Save Millions by Recovering Silver from Photographic Wastes.	115939	PLRD-81-48 July 31, 1981
279	Continuation of the Resource Conservation and Development Program Raises Questions.	116098	CED-81-120 August 11, 1981
280	National Direction Required for Effective Management of America's Fish and Wildlife.	116235	CED-81-107 August 24, 1981
281	Improvements in Department of the Interior Leasing of Potential Aluminium Resources Are Necessary for More Timely Decisionmaking.	116437	EMD-81-135 September 10, 1981
282	Federal Land Acquisition and Management Practices.	116572	CED-81-135 September 11, 1981
283	Corps of Engineers' Acquisition of Fish Hatchery Proves Costly.	116487	CED-81-109 September 18, 1981
284	Mining on National Park Service Lands—What Is At Stake?	116651	EMD-81-119 September 24, 1981
285	Supplement to "Mining on National Park Service Lands—What Is At Stake?"		EMD-81-119S December 14, 1981



Item	Title	Accession Number	Report Number and Date
286	The Impact of Antitrust Enforcement on the Country's Minerals Posture.	116642	EMD-82-11 October 7, 1981
287	DOD Can Increase Revenues Through Better Use of Natural Resources It Holds in Trust.	116920	PLRD-82-9 November 25, 1981
288	Status Report on Executive Branch Implementation of the National Materials and Minerals Policy, Research and Development Act of 1980.	116916	EMD-82-27 November 18, 1981
289	Streamlining and Ensuring Mineral Development Must Begin at Local Land Management Levels.		EMD-82-10 December 4, 1981

Related Reports: Items 13, 74, 75, 148, 233, 338

Related Testimony: Items 6, 65, 101

NUCLEAR ENERGY

290	Update of Cost Information in a Previous GAO Report on the Clinch River Breeder Reactor.	115934	EMD-81-112 June 26, 1981
291	Better Oversight Needed for Safety and Health Activities at DOE's Nuclear Facilities.	115979	EMD-81-108 August 4, 1981
292	Greater Commitment Needed to Solve Continuing Problems at Three Mile Island.	116218	EMD-81-106 August 26, 1981

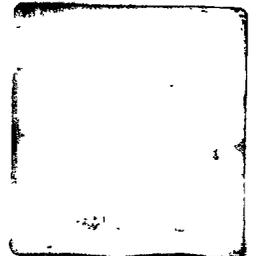
Item	Title	Accession Number	Report Number and Date
293	Hazards of Past Low-Level Radioactive Waste Ocean Dumping Have Been Over-emphasized.		EMD-82-9 October 21, 1981
294	Economic Impact of Closing Zion Nuclear Facility.		EMD-82-3 October 21, 1981
295	Congress Should Increase Financial Protection to the Public from Accidents at DOE Nuclear Operations.	116393	EMD-81-111 September 14, 1981
296	The Costs and Benefits of Alternative Funding Levels for the Department of Energy's Light Water Reactor Improvement Program.	116961	EMD-82-16 November 18, 1981

Related Reports: Items 2, 158, 313

Related Testimony: Items 34, 48, 64, 83, 87

OIL AND GAS

297	Status of Strategic Petroleum Reserve Activities—June 1981.		EMD-81-107 June 19, 1981
298	Status of Strategic Petroleum Reserve Activities—July 1981.	115916	EMD-81-118 July 17, 1981
299	Status of Strategic Petroleum Reserve Activities—August 1981.	116279	EMD-81-136 August 28, 1981
300	Status of Strategic Petroleum Reserve Activities—September 1981.	116611	EMD-82-7 October 2, 1981



Item	Title	Accession Number	Report Number and Date
301	FERC Should Improve the Natural Gas Well Determination Process.	115932	EMD-81-88 July 30, 1981
302	The Oil Shale Corporation (TOSCO) Loan Guarantee.	116438	EMD-81-152 September 10, 1981
303	The Tertiary Incentive Program Was Poorly Designed and Administered.		EMD-81-147 September 29, 1981
304	Petro-Canada: The National Oil Company as a Tool of Canadian Energy Policy.		EMD-82-5 October 15, 1981
305	Costs and Financial Risks of Certain Liquefied Natural Gas Import Projects to U.S. Taxpayers and Gas Consumers.		EMD-82-12 October 19, 1981
306	Issues Affecting Shutdown or Continued Production of the Elk Hills Naval Petroleum Reserve.		EMD-82-14 October 26, 1981
307	Oil and Gas Royalty Collections—Longstanding Problems Costing Millions.		AFMD-82-6 October 29, 1981
308	Annual Report on Outer Continental Shelf Shut-In or Flaring Wells Is No Longer Needed.	116915	EMD-82-17 November 19, 1981
309	"Off-Gas" Provisions of the Powerplant and Industrial Fuel Use Act.	117074	EMD-82-25 December 15, 1981
310	Pitfalls in Interior's New Accelerated Offshore Leasing Program Require Attention.		EMD-82-26 December 18, 1981

Related Testimony: Items 23, 28, 29, 58, 85, 96

PAPERWORK AND REGULATORY REFORM

Item	Title	Accession Number	Report Number and Date
311	Gains and Shortcomings in Resolving Regulatory Conflicts and Overlaps.	115701	PAD-81-76 June 23, 1981
312	Independent Regulatory Agencies Can Reduce Paperwork Burden on Industry.	115767	AFMD-81-70 July 7, 1981
313	Nuclear Regulatory Commission Needs Better Policy and Control over Requests for Information from the Public.	115722	GGD-81-70 July 8, 1981
314	Data on Small Business— Much Is Collected But It Should Be Integrated for Better Use.	115837	AFMD-81-71 July 16, 1981
315	Burdensome and Unnecessary Reporting Requirements of the Public Utility Regulatory Policies Act Need to Be Changed.	116508	EMD-81-105 September 14, 1981
316	Legislative and Regulatory Actions Needed to Deal with a Changing Domestic Telecommunications Industry.	116441	CED-81-136 September 24, 1981
317	Improved Oversight and Guidance Needed to Achieve Regulatory Reform at DOE.	116837	EMD-82-6 November 6, 1981
318	The Packers and Stockyards Administration's Regulatory Reform Activities.	116902	CED-82-11 November 16, 1981

Related Reports: Item 28

Related Testimony: Items 5, 37, 46, 67, 93

PENSIONS

Item	Title	Accession Number	Report Number and Date
319	Assessment of Pension Benefits for Contractors' Employees in Hanford, Washington.	115914	HRD-81-103 July 8, 1981
320	Pension Losses of Contractor Employees at Federal Installations Can Be Reduced.	116260	HRD-81-102 September 3, 1981
321	Allocation of an Air Force Contractor's Pension Fund Assets May Be Inequitable.	116483	HRD-81-152 September 23, 1981
322	Delays in Receiving and Investing Taxes Are Reducing Railroad Retirement Program Interest Income.	116411	HRD-81-112 September 24, 1981
323	Review of Pension and Fringe Benefits for Contractors' Employees at the National Aeronautics and Space Administration's Marshall Space Flight Center.		HRD-81-142 September 28, 1981
324	Tax Revenues Lost and Beneficiaries Inadequately Protected When Private Pension Plans Terminate.	116573	HRD-81-117 September 30, 1981
325	Better Management of Private Pension Plan Data Can Reduce Costs and Improve ERISA Administration.		HRD-82-12 October 19, 1981

Related Reports: Items 49, 63

POSTAL SERVICE AND TELECOMMUNICATIONS

Item	Title	Accession Number	Report Number and Date
326	Quality of Mail Service to Postal Patrons in Montana.	116212	GGD-81-86 July 23, 1981
327	A Case Study of Why Some Postal Rate Commission Decisions Took As Long As They Did.	116571	GGD-81-96 September 8, 1981
328	Postal Service Employee Development Programs Need Better Management.	116567	GGD-81-107 September 30, 1981
329	Increased Federal Telecommunications System Use by Strengthened Control over Commercial Toll Calls Could Reduce Costs.	116700	MASAD-82-4 October 22, 1981
330	Better Management Needed in Social Security Administration's Toll-Free Telephone Service to the Public.		MASAD-82-3 October 28, 1981

Related Reports: Item 316

Related Testimony: Items 46, 99

REAL PROPERTY AND BUILDING MANAGEMENT

331	GSA's Management of Reimbursable Building Services Needs Improvement.	115739	PLRD-81-46 July 8, 1981
332	Federal Facilities Acquisition and Management: Issues for Planning.	115789	PLRD-81-51 July 14, 1981

Item	Title	Accession Number	Report Number and Date
333	GSA's Planned Program to Evaluate Completed Construction Projects Can Benefit Future Construction.	115898	PLRD-81-56 July 27, 1981
334	GAO's Observations on the Proposed Revision to Executive Order 12072 on the Policy of Meeting Federal Space Needs in Urban Areas.	116184	PLRD-81-62 August 21, 1981
335	GSA's Cleaning Costs Are Needlessly Higher than in the Private Sector.	116206	AFMD-81-78 August 24, 1981
336	Conventional Design and Construction Methods Are More Applicable for Capitol Hill Construction Projects.		PLRD-82-1 October 30, 1981
337	GSA's Federal Buildings Fund Fails to Meet Primary Objectives.	117046	PLRD-82-18 December 11, 1981
338	Numerous Issues Involved in Large-Scale Disposals and Sales of Federal Real Property.		CED-82-18 December 11, 1981

Related Reports: Item 153

Related Testimony: Items 25, 61, 69, 73

RESEARCH AND DEVELOPMENT

339	EPA's New Research Controls: Problems Remain.	115788	CED-81-124 July 14, 1981
340	Analysis of Federal Funding for Electric Utility R&D Projects.	116508	EMD-81-145 September 28, 1981

Item	Title	Accession Number	Report Number and Date
341	Better Accountability Procedures Needed in NSF and NIH Research Grant Systems.	116607	PAD-81-29 September 30, 1981
342	Comparison of Management, Overhead, and Direct Costs of Six Projects Management by the Department of Energy and Government-Owned, Contractor-Operated Laboratories.		EMD-81-137 September 30, 1981
343	Small Businesses Are More Active As Inventors Than As Innovators in the Innovation Process.		PAD-82-19 December 31, 1981

Related Reports: Items 16, 112, 186, 272

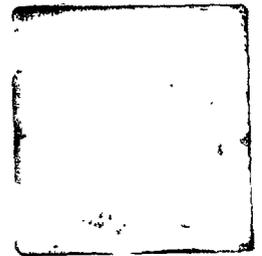
Related Testimony: Items 7, 34, 51, 81

SOCIAL PROGRAMS AND BENEFITS

344	Intertitle Transfers—A Way for States to Increase Federal Funding for Social Services.	115769	HRD-81-116 July 10, 1981
345	Using the Exact Match File for Estimates and Characteristics of Persons Reporting and Not Reporting Social Security Self-Employment Earnings.	115907	HRD-81-118 July 22, 1981
346	Limits on Receipt of Multiple Disability Benefits Could Save Millions.	115980	HRD-81-127 July 28, 1981
347	Insights Gained in Workfare Demonstration Projects.	116097	CED-81-117 July 31, 1981



Item	Title	Accession Number	Report Number and Date
348	Perspective on Income Security and Social Services and an Agenda for Analysis.	116123	HRD-81-104 August 13, 1981
349	States' Efforts to Detect Duplicate Public Assistance Payments.	116414	HRD-81-133 September 17, 1981
350	Followup: HHS Implementation of Recommendations in GAO Report, "Increased Federal Efforts Needed to Better Identify, Treat, and Prevent Child Abuse and Neglect."	116403	HRD-81-153 September 18, 1981
351	Circumstances that Resulted in New York Receiving About Half of the Federal Foster Care Reimbursements to States in Fiscal Year 1978.	116481	HRD-81-156 September 24, 1981
352	Procedures to Safeguard Social Security Beneficiary Records Can Still Be Improved.		HRD-81-157 September 30, 1981
353	State Field Offices Are Not Protecting Social Security Beneficiary Information from Potential Abuse and/or Misuse.	116648	HRD-81-151 September 30, 1981
354	Repayment of Overpaid Cash-in-Lieu-of-Commodities Funds to Louisiana Youth Talent Promotion, Inc.		CED-82-8 October 14, 1981
355	Improved Knowledge Base Would Be Helpful in Reaching Policy Decisions on Providing Long-Term, In-Home Services for the Elderly.		HRD-82-4 October 26, 1981



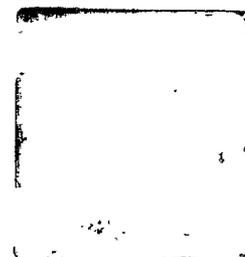
Item	Title	Accession Number	Report Number and Date
356	More Vigorous Action Needs to Be Taken to Reduce Erroneous Payments to Recipients of the Aid to Families with Dependent Children Program in the District of Columbia.	116838	GGD-82-15 November 9, 1981
357	More Specific Guidance and Closer Monitoring Needed to Get More From Funds Spent on Social Services for the Elderly.	116871	HRD-82-14 November 12, 1981

Related Reports: Items 4, 81, 90, 199, 330

Related Testimony: Items 22, 43, 56, 76

SYNTHETIC FUELS

358	Synthetic Fuels Corporation's Management of Demonstration Projects Would Be Limited.	115977	EMD-81-116 July 10, 1981
359	The United States Synthetic Fuels Corporation's Project Selection Guidelines Need Clarification.	116045	EMD-81-129 August 5, 1981
360	DOE Contracts to Demonstrate Coal Liquefaction Adequately Protect Government Interests.		PLRD-81-49 August 17, 1981
361	Unresolved Issues Resulting from Changes in DOE's Synthetic Fuels Commercialization Programs.		EMD-81-128 August 17, 1981



Item	Title	Accession Number	Report Number and Date
362	DOE's Alcohol Fuels Awards Process Resulted in Questionable Award Selections and Limited Small Business Success.	116237	EMD-81-125 August 21, 1981

Related Reports: Item 229

TAXES

363	Illegal Tax Protesters Threaten Tax System.	115742	GGD-81-83 July 8, 1981
364	Billions of Dollars Are Involved in Taxation of the Life Insurance Industry—Some Corrections in the Law Are Needed.	116402	PAD-81-1 September 17, 1981
365	Special Estate Tax Provisions for Farmers Should Be Simplified to Achieve Fair Distribution of Benefits.	116574	PAD-81-68 September 30, 1981
366	IRS Could Better Protect U.S. Tax Interests in Determining the Income of Multinational Corporations.	116575	GGD-81-81 September 30, 1981
367	What IRS Can Do To Collect More Delinquent Taxes.	116824	GGD-82-4 November 5, 1981

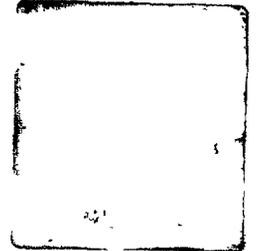
Related Reports: Items 27, 59, 322

Related Testimony: Items 61, 75, 94, 100



TRADE

Item	Title	Accession Number	Report Number and Date
368	Lessons to Be Learned from Offsetting the Impact of the Soviet Grain Sales Suspension.	115978	CED-81-110 July 27, 1981
369	Policy Needed at Eximbank for Financing Aircraft Space Parts and Other Support Items.	116096	ID-81-55 July 31, 1981
370	Changes Needed in Administering Relief to Industries Hurt by Overseas Competition.	116008	ID-81-42 August 5, 1981
371	The Growing Role of Trade as a Development Assistance Mechanism.	116122	ID-81-46 August 11, 1981
372	U.S. Laws and Regulations Applicable to Imports from Nonmarket Economies Could Be Improved.	116273	ID-81-35 September 3, 1981
373	United States Lines, Inc.'s Operating Differential Subsidy Agreement, Contract No. MA/MSB-483, Trade Route 5-7-8-9.	116298	CED-81-154 September 4, 1981
374	Industry Views on the Ability of the U.S. Photovoltaics Industry to Compete in Foreign Markets.	116406	ID-81-63 September 15, 1981
375	U.S. Actions to Monitor Japanese Auto Imports.		ID-82-8 November 25, 1981



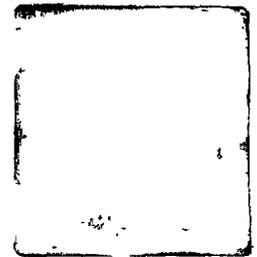
Item	Title	Accession Number	Report Number and Date
376	Maritime Subsidy Requirements Hinder U.S.-Flag Operators' Competitive Position.	116935	CED-82-2 November 30, 1981
377	Comments on Proposed National Export Policy Act of 1981.		ID-82-4 December 30, 1981

Related Reports: Items 305, 366

Related Testimony: Items 40, 68

TRANSPORTATION

378	Transportation Contingency Plans for Future Gas Shortages Will Not Meet Commuter Needs.	115703	CED-81-79 July 1, 1981
379	Controller Staffing and Training at Four FAA Traffic Control Facilities.	115905	CED-81-127 July 9, 1981
380	FAA's Communications Equipment Replacement Plans.	115929	MASAD-81-37 July 29, 1981
381	Better Targeting of Federal Funds Needed to Eliminate Unsafe Bridges.	116262	CED-81-126 August 11, 1981
382	Conrail Needs to Further Improve Inventory Control and Management.	116274	CED-81-140 September 4, 1981
383	Questioned Highway Safety Program Costs in Mississippi.	116524	CED-81-155 September 29, 1981



Item	Title	Accession Number	Report Number and Date
384	Status of the Center City Commuter Connection Project, Philadelphia, Pennsylvania.	116568	MASAD-82-1 October 6, 1981
385	The Department of the Interior's Office of Aircraft Services Should Not Be Abolished.	116612	PLRD-82-5 October 7, 1981

Related Reports: Items 9, 10, 12, 141, 375

Related Testimony: Items 3, 4, 5, 15, 24, 91

WATER RESOURCES

386	Changes in Federal Water Project Repayment Policies Can Reduce Federal Costs.	116126	CED-81-77 August 7, 1981
387	Eliminating Contractor Inspections of Federal Water Projects Could Save Millions.	116564	CED-81-146 September 29, 1981
388	Reforming Interest Provisions in Federal Water Laws Could Save Millions.	116701	CED-82-3 October 22, 1981
389	User Charge Revenues for Wastewater Treatment Plants — Insufficient to Cover Operation and Maintenance.	116957	CED-82-1 December 2, 1981
390	Use of Federal Grant Funds for a Sewage Treatment Project in Portage County, Ohio.		CED-82-19 December 16, 1981

Related Reports: Item 190

Related Testimony: Item 92

WEAPONS ACQUISITION PROCESS

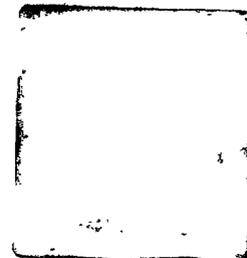
Item	Title	Accession Number	Report Number and Date
391	Countervailing Strategy Demands Revision of Strategic Force Acquisition Plans.	116056	MASAD-81-35 August 5, 1981
392	Adoption of Preplanned Product Improvement Techniques Can Reduce Cost of Improving Effectiveness of Systems During Their Lifetime.	116127	MASAD-81-39 August 13, 1981
393	Alternatives Are Available Which Can Reduce Costs of the LAMPS MK III Program.		MASAD-81-40 September 2, 1981
394	Less Costly Ways to Budget and Provision Spares for New Weapon Systems Should Be Used.	116303	PLRD-81-60 September 9, 1981
395	Questionable Use of the C-X and Other Air Force Weapon System Funds.	116299	MASAD-81-41 September 10, 1981
396	The British Sting Ray Torpedo: Information Should Be Obtained to Determine Potential Benefits to U.S. Antisubmarine Warfare Programs.	116344	MASAD-81-43 September 14, 1981
397	Integrated Approach to U.S. Air Defense of Central Europe Should Result in More Effective Mission Accomplishment. (Unclassified digest.)	116405	C-MASAD-81-18 September 18, 1981



Item	Title	Accession Number	Report Number and Date
398	Budgetary Pressures Created by the Army's Plans to Procure New Major Weapon Systems Are Just Beginning.		MASAD-82-5 October 20, 1981
399	The Army's Advanced Attack Helicopter Is Not Ready for Production.	116954	MASAD-82-8 December 1, 1981
400	Guidelines for Assessing Whether Human Factors Were Considered in the Weapon Systems Acquisition Process.	116996	FPCD-82-5 December 8, 1981
401	Large-Scale Production of the M1 Tank Should Be Delayed Until Its Power Train Is Made More Durable.	117075	MASAD-82-7 December 15, 1981

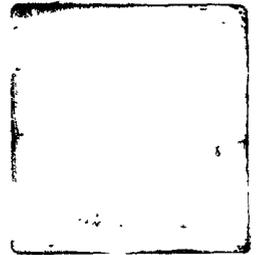
Related Reports: Items 253, 254

Related Testimony: Items 2, 11, 12, 13, 66

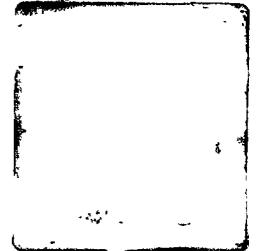


AGENCY INDEX

Department or Agency	Item
Agency for International Development	190, 228
Agriculture, Department of	14, 15, 16, 184, 185, 318, 368
Commodity Credit Corporation	21, 174
Cooperative Extension Service	18
Federal Crop Insurance Corporation	17
Food and Nutrition Service	187
Soil Conservation Service	24
Commerce, Department of	116
Census Bureau	88
National Oceanic and Atmospheric Administration	83, 89
Community Services Administration	4, 138, 142, 145, 199
Conrail	382
Defense, Department of	50, 52, 87, 91, 92, 93, 95, 103, 105, 108, 110, 193, 194, 195, 259, 270, 271, 272, 273, 274, 275, 276, 287, 391, 392, 393, 394, 396, 397, 400
Air Force, Department of the	96, 109, 198, 257, 263, 321, 395
Army Department of the	97, 99, 102, 106, 253, 261, 265, 398, 399, 401
Corps of Engineers (Civil Functions)	46, 283



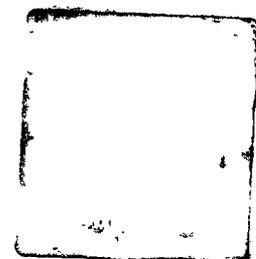
Department or Agency	Item
Navy, Department of the	94, 100, 104, 106, 254, 256, 260, 266, 268
District of Columbia Government	111, 245, 356
Education, Department of	7, 118, 119, 121, 122, 124, 125, 126
Energy, Department of	6, 41, 56, 65, 147, 150, 229, 291, 295, 296, 297, 298, 299, 300, 317, 342, 360, 361, 362
Federal Energy Regulatory Commission	152, 301
Environmental Protection Agency	151, 156, 159, 160, 162, 223, 226, 339
Equal Employment Opportunity Commission	203
Export-Import Bank of the U.S.	369
Federal Communications Commission	316
Federal Emergency Management Agency	30, 177, 204
Federal Home Loan Bank Board	165, 166, 169
Federal Labor Relations Authority	68
Federal Reserve System	164, 169
Federal Trade Commission	140, 141
General Services Administration	12, 45, 80, 329, 331, 332, 333, 335, 337
Health and Human Services, Department of	
Administration on Aging	355, 357
Food and Drug Administration	188, 212, 213
Health Care Financing Administration	245, 246, 247, 248, 249, 250, 251, 252



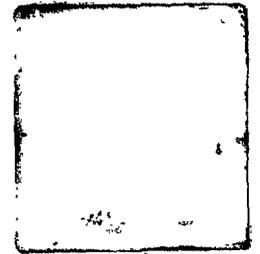
Department or Agency	Item
National Institutes of Health	61, 207, 341
Social Security Administration	81, 90, 330, 345, 352, 353
Housing and Urban Development, Department of	216, 217, 218, 219, 220, 221, 222
Interior, Department of the	74, 75, 281, 307, 308, 310
Bureau of Indian Affairs	201
Fish and Wildlife Service	280
National Park Service	13, 233, 284, 285
Office of Aircraft Services	385
International Energy Agency	236
Judicial Branch	244
Justice, Department of	243, 286
Bureau of Prisons	240
Federal Bureau of Investigation	241
Immigration and Naturalization Service	53
Labor, Department of	62, 127, 131, 134, 324, 325
Employment and Training Administration	128, 129, 130, 133
Occupational Safety and Health Administration	209
Office of Construction Industry Services	135
Office of Federal Contract Compliance	132
Legislative Branch	
Architect of the Capitol	336
House of Representatives	170, 175, 176



Department or Agency	Item
U.S. Senate	171, 172, 173, 180
Merit Systems Protection Board	68
Office of Special Counsel	70
National Aeronautics and Space Administration	323
National Credit Union Administration	11, 169, 178, 181
National Endowments for the Arts and the Humanities	223, 226
National Science Foundation	341
Navajo and Hopi Relocation Commission	196
North Atlantic Treaty Organization	239
Nuclear Regulatory Commission	2, 313
Office of Personnel Management	49, 51, 54, 55, 57, 58, 63, 64, 68
Panama Canal Commission	197
Pension Benefit Guaranty Corporation	319, 320, 324, 325
Postal Rate Commission	327
Postal Service	326, 327, 328
Railroad Retirement Board	322
Small Business Administration	60, 86, 113, 114, 115, 314
State, Department of	
Office of Passport Services	235
Synthetic Fuels Corporation	358, 359
Tennessee Valley Authority	76



Department or Agency	Item
Transportation, Department of	
Federal Aviation Administration	379, 380
Federal Highway Administration	9, 10, 381
U.S. Coast Guard	39, 42, 44
Treasury, Department of the	8
Comptroller of the Currency	167, 168, 169
Internal Revenue Service	59, 163, 363, 364, 365, 366, 367
United Nations	238
Veterans Administration	82, 120, 123, 125, 205, 211



CONGRESSIONAL TESTIMONY

Statements presented by GAO officials before congressional committees between July 1, and December 31, 1981. Item numbers are used to cross-reference these statements to the relevant subject categories used in the listing of GAO reports. For information on ordering copies, see page 4.

Item

- 1 The Federal Government's Role in Improving State and Local Government Productivity**, (statement for the record), by Wilbur D. Campbell, Accounting and Financial Management Division, before the Subcommittee on Intergovernmental Relations, Senate Committee on Governmental Affairs. June 24, 1981.
- 2 Factors Affecting Cost and Schedule Growth on Federal Major Acquisition Projects**, by Donald E. Day, Mission Analysis and Systems Acquisition Division, before the Subcommittee on Space Science and Applications, House Committee on Science and Technology. June 25, 1981.
- 3 Interstate Transport of Sulfur Dioxide and Total Suspended Particulates**, by David L. Jones, Community and Economic Development Division, before the Senate Committee on Environment and Public Works. June 30, 1981.
- 4 Highway Conditions and Funding**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on Surface Transportation, House Committee on Public Works and Transportation. July 8, 1981.
- 5 The Changing Airline Industry**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on Aviation, House Committee on Public Works and Transportation. July 9, 1981.
- 6 Public Land Acquisition and Alternatives: Adjacent Lands and Intermingled Ownership Problems**, by Roy J. Kirk, Community and Economic Development Division, before the Subcommittee on Public Lands and Reserved Water, Senate Committee on Energy and Natural Resources. July 9, 1981.
- 7 Small-Business Innovation and the Proposed Small Business Research Act of 1981**, by Morton A. Myers, Program Analysis Division, before the Subcommittee on Innovation and Technology, Senate Committee on Small Business. July 15, 1981.

Item

- 8 The Veterans Administration's Security Force and Crime at VA Medical Centers**, by Robert A. Peterson, Human Resources Division, before the Subcommittee on Hospitals and Health Care, House Committee on Veterans Affairs. July 15, 1981.
- 9 Physical Security at U.S. Military Bases**, by Werner Grosshans, Procurement, Logistics and Readiness Division, before the Subcommittee on Investigations, House Committee on Armed Services. July 16, 1981.
- 10 Improving the Collection of Debts Owed the Government**, by Wilbur D. Campbell, Accounting and Financial Management Division, before the Subcommittee on Oversight of the Internal Revenue Service, Senate Committee on Finance. July 20, 1981.
- 11 Acquisition Matters Relating to the M-1 Tank**, by Walton H. Sheley, Jr., Mission Analysis and Systems Acquisition Division, before the Subcommittee on International Trade, Finance, and Security Economics, Joint Economic Committee. July 21, 1981.
- 12 Logistics Planning for the M-1 Tank**, by Donald J. Horan, Procurement, Logistics and Readiness Division, before the Subcommittee on International Trade, Finance, and Security Economics, Joint Economic Committee. July 21, 1981.
- 13 The Defense Industrial Base**, by Werner Grosshans, Procurement, Logistics and Readiness Division, before the Subcommittee on Defense, House Committee on Appropriations. July 21, 1981.
- 14 Federal Disaster Assistance**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on Regional and Community Development, Senate Committee on Environment and Public Works. July 21, 1981.



Item

- 15 **FAA's Planned Consolidation of Regional Offices**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on Government Activities and Transportation, House Committee on Government Operations. July 21, 1981.
- 16 **The Federal Merit Pay Program**, by William J. McCormick, Jr., Federal Personnel and Compensation Division, before the Subcommittee on Compensation and Employee Benefits, House Committee on Post Office and Civil Service. July 21, 1981.
- 17 **The President's Reorganization Authority**, by Milton J. Socolar, Acting Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. July 22, 1981.
- 18 **Agency Procedures for Processing Dredging Permits**, by Hugh J. Wessinger, Community and Economic Development Division, before the House Committee on Merchant Marine and Fisheries. July 22, 1981.
- 19 **Comments on Legislation to Extend OMB's Authority to Except Transactions and Programs from Provisions of the Federal Grant and Cooperative Agreement Act**, by Milton J. Socolar, Acting Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. July 22, 1981.
- 20 **Bank Secrecy Act's Reporting Requirements**, by William J. Anderson, General Government Division, before the Subcommittee on General Oversight and Renegotiation, House Committee on Banking, Finance and Urban Affairs. July 23, 1981.
- 21 **DOD Procurement Plan for a New Semi-Automatic 9 mm Pistol as the Standard Military Sidearm**, by Werner Grosshans, Procurement, Logistics and Readiness Division, before the Subcommittee on Investigations, House Committee on Armed Services. July 27, 1981.
- 22 **Black Lung Program and Black Lung Disability Trust Fund**, by Morton E. Henig, Human Resources Division, before the Subcommittee on Oversight, House Committee on Ways and Means. July 27, 1981.

Item

- 23 **Department of Energy's Efforts to Enforce Crude Oil Pricing Regulations**, by F. Kevin Boland, Energy and Minerals Division, before the Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce. July 28, 1981.
- 24 **Discriminatory and Unfair Practices and Unreasonable User Charges in International Aviation**, by Frank C. Conahan, International Division, before the Subcommittee on Investigations and Oversight, House Committee on Public Works and Transportation. July 28, 1981.
- 25 **GAO's First Biennial Review of the Transfer of Excess and Surplus Federal Property under Public Law 94-519**, by Henry W. Connor, Procurement, Logistics and Readiness Division, before the Subcommittee on Government Activities and Transportation, House Committee on Government Operations. July 29, 1981.
- 26 **The Nation's Unused Wood Resources**, by J. Dexter Peach, Energy and Minerals Division, before the Subcommittee on Forests, Family Farms, and Energy, House Committee on Agriculture. July 30, 1981.
- 27 **Management of Travel in the Federal Government**, by Clifford I. Gould, Federal Personnel and Compensation Division, before the Senate Committee on Governmental Affairs. July 30, 1981.
- 28 **Geological Survey's Oil and Gas Royalty Collection System**, by John F. Simonette, Accounting and Financial Management Division, before the Senate Committee on Energy and Natural Resources. August 11, 1981.
- 29 **Problems Confronting the Geological Survey in Collecting Oil and Gas Royalties**, by Milton J. Socolar, Acting Comptroller General, before the Commission on Fiscal Accountability of the Nation's Energy Resources. August 27, 1981.
- 30 **Marine Discharge Waivers for Publicly Owned Wastewater Treatment Facilities**, by Hugh J. Wessinger, Community and Economic Development Division, before the Subcommittee on Investigations and Oversight, House Committee on Public Works and Transportation. September 8, 1981.



Item

- 31 **The Human Factor in Productivity Improvement**, by Brian L. Usilaner, Accounting and Financial Management Division, before the Subcommittee on Science, Research and Technology, House Committee on Science and Technology. September 9, 1981.
- 32 **GAO Views on HR 2580, to Reform Contracting Procedures and Contract Supervision Practices of the Federal Government**, by Robert M. Gilroy, Procurement, Logistics and Readiness Division, before the Subcommittee on Government Activities and Transportation, House Committee on Government Operations. September 14, 1981.
- 33 **The Government Brain Drain**, by Milton J. Socolar, Acting Comptroller General, before the Subcommittee on Civil Service, Post Office, and General Services, Senate Committee on Governmental Affairs. September 14, 1981.
- 34 **Impacts of the Price-Anderson Act on Nuclear Research and Development**, by J. Dexter Peach, Energy and Minerals Division, before the Subcommittee on Energy Research and Production, House Committee on Science and Technology. September 15, 1981.
- 35 **The Civil Service Disability Retirement Program**, by Rosslyn Kleeman, Federal Personnel and Compensation Division, before the Subcommittee on Manpower and Housing, House Committee on Government Operations. September 16, 1981.
- 36 **Improving the Effectiveness of Criminal Forfeiture of Assets**, by William J. Anderson, General Government Division, before the Subcommittee on Crime, House Committee on the Judiciary. September 16, 1981.
- 37 **Food and Drug Administration's Efforts to Speed Up the Drug Review Process**, by Edward A. Densmore, Human Resources Division, before the Subcommittee on Natural Resources, Agriculture Research, and Environment, House Committee on Science and Technology. September 16, 1981.
- 38 **Statement of Charles A. Bowsher, Nominee for Comptroller General of the United States**, before the Senate Committee on Governmental Affairs. September 17, 1981.



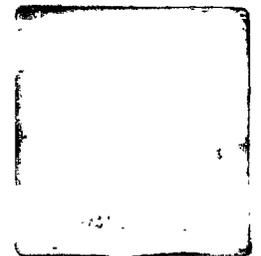
Item

- 39 **Reorganization of the U.S. Department of Agriculture**, by Brian P. Crowley, Community and Economic Development Division, before the Subcommittee on Domestic Marketing, Consumer Relations and Nutrition; and on Department Operations, Research and Foreign Agriculture, House Committee on Agriculture. September 17, 1981.
- 40 **Industry Views on the Effect of Proposed Budget Reductions on the Ability of the U.S. Photovoltaics Industry to Compete in Foreign Markets**, by Allan I. Mendelowitz, International Division, before the Subcommittee on Energy Research and Development, Senate Committee on Energy and Natural Resources. September 21, 1981.
- 41 **The Small Business Administration's 8(a) Pilot Program**, by Henry Eschwege, Community and Economic Development Division, before the Senate Committee on Small Business. September 21, 1981.
- 42 **SBA's Progress in Implementing the Public Law 95-507 Surety Bond Waiver Provision and the 8(a) Program**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on SBA and SBIC Authority, Minority Enterprise and General Small Business Problems, House Committee on Small Business. September 22, 1981.
- 43 **Automatic Data Processing Problems at the Social Security Administration**, by Gregory J. Ahart, Human Resources Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. September 23, 1981.
- 44 **H.R. 2985, A Bill to Protect the Jobs of Nonappropriated Fund Whistleblowers**, by Rosslyn Kleeman, Federal Personnel and Compensation Division, before the Subcommittee on Investigations, House Committee on Armed Services. September 23, 1981.
- 45 **Medical Screening and Treatment of Indochinese Refugees**, by Edward A. Densmore, Human Resources Division, before the Subcommittee on Immigration, Refugees, and International Law, House Committee on the Judiciary. September 23, 1981.



Item

- 46 **Regulating Domestic Telecommunications Common Carriers**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on Oversight and Investigations and the Subcommittee on Telecommunications, Consumer Protection and Finance, House Committee on Energy and Commerce. September 24, 1981.
- 47 **Legal Aspects of the Department of Energy's Reduction-in-Force**, by Rollee H. Efros, Associate General Counsel, before the Subcommittees on Oversight and Investigations and on Energy Conservation and Power, House Committee on Energy and Commerce. September 25, 1981.
- 48 **Financial and Operational Problems Surrounding the Nuclear Accident at Three Mile Island**, by J. Dexter Peach, Energy and Minerals Division, before the Subcommittee on Energy Conservation and Power, House Committee on Energy and Commerce. September 22, 1981.
- 49 **GAO's Review of the Parole Decisionmaking Process**, statement for the record by William J. Anderson, General Government Division, before the Senate Committee on the Judiciary. September 28, 1981.
- 50 **Proposed Authorization for the District of Columbia to Sell General Obligation Bonds to Pay Certain Liabilities**, by William J. Anderson, before the Subcommittee on Governmental Efficiency and the District of Columbia, Senate Committee on Governmental Affairs. September 29, 1981.
- 51 **Comments on Proposed Legislation to Establish a Government-Wide Uniform Policy on Title to Inventions Arising from Government-funded Research and Development Activities**, by Milton J. Socolar, Acting Comptroller General, before the Subcommittee on Science, Technology, and Space, Senate Committee on Commerce, Science, and Transportation; and the House Committee on Science and Technology. September 30, 1981.
- 52 **Better Management and Accountability Are Needed for Government Material Furnished to Defense Contractors**, by Henry W. Connor, Procurement, Logistics and Readiness Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 1, 1981.



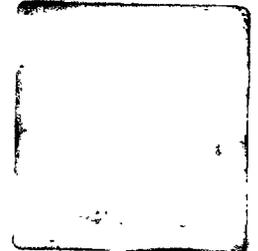
Item

- 53 Proposed Sale of the E-3A Airborne Warning and Control System (AWACS) Aircraft to Saudi Arabia**, by Milton J. Socolar, Acting Comptroller General, before the Subcommittees on Europe and the Middle East and on International Security and Scientific Affairs, House Committee on Foreign Affairs. October 1, 1981.
- 54 Equal Employment Opportunity in the Federal Work Force**, by Rosslyn S. Kleeman, Federal Personnel and Compensation Division, before the Subcommittee on Civil Service, House Committee on Post Office and Civil Service. October 1, 1981.
- 55 U.S. Facility Access Initiatives in Southwest Asia and the Proposed Sale of AWACS Aircraft to Saudi Arabia**, GAO statement for the record for the Senate Committee on Foreign Relations. October 5, 1981.
- 56 Closure of the Community Services Administration and Implementation of the Community Services Block Grant Program**, by Morton E. Henig, Human Resources Division, before the Subcommittee on Manpower and Housing, House Committee on Government Operations. October 6, 1981.
- 57 AID's Management of Foreign Assistance Programs**, by Samuel W. Bowlin, International Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 6, 1981.
- 58 Problems Confronting the Geological Survey in Collecting Oil and Gas Royalties**, by John F. Simonette, Accounting and Financial Management Division, before the Subcommittee on Oversight and Investigations and Subcommittee on Mines and Mining, House Committee on Interior and Insular Affairs. October 6, 1981.
- 59 The Veterans Administration's Efforts to Consolidate Computer Programming Resources at a Single Location**, by Michael Zimmerman, Human Resources Division, before the Subcommittee on Oversight and Investigations, House Committee on Veterans' Affairs. October 7, 1981.
- 60 Energy Conservation Block Grants**, by James Duffus III, Energy and Minerals Division, before the Senate Committee on Energy and Natural Resources. October 16, 1981.



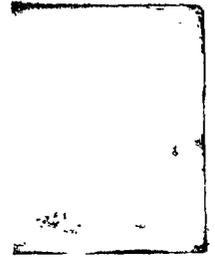
Item

- 61** **Payments in Lieu of Taxes for Federal Property**, by Kenneth W. Hunter, Program Analysis Division, before the Subcommittee on Intergovernmental Relations and Human Resources, House Committee on Government Operations. October 20, 1981.
- 62** **Department of Labor's Office of National Programs' Administration of Employment and Training Awards**, by Gregory J. Ahart, Human Resources Division, before the Senate Committee on Labor and Human Resources. October 20, 1981.
- 63** **Member Participation in Rural Electric Cooperatives**, by Baltas E. Birkle, Community and Economic Development Division, before the Subcommittee on Agricultural Credit and Rural Electrification, Senate Committee on Agriculture, Nutrition, and Forestry. October 20, 1981.
- 64** **Financial and Operational Problems Related to the Nuclear Accident at Three Mile Island**, by J. Dexter Peach, Energy and Minerals Division, before the Senate Committee on Energy and Natural Resources and the Committee on Environment and Public Works. October 20, 1981.
- 65** **Management of Federal Energy and Mineral Resources**, by Douglas L. McCullough, Energy and Minerals Division, before the Subcommittee on Mines and Mining, House Committee on Interior and Insular Affairs. October 20, 1981.
- 66** **Department of Defense Major Weapon Systems Acquisition Procedures**, by Charles A. Bowsher, Comptroller General of the United States, before the Senate Committee on Governmental Affairs. October 21, 1981.
- 67** **Implementation of the Paperwork Reduction Act of 1980**, by Charles A. Bowsher, Comptroller General of the United States, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 21, 1981.
- 68** **Industry Views of the Effect of Proposed Budget Reductions on the Ability of the U.S. Photovoltaics Industry to Compete in Foreign Markets**, by Allan I. Mendelowitz, International Division, before the Subcommittee on Energy Conservation and Power, House Committee on Energy and Commerce; and the Subcommittee on Energy, Environment and Safety Issues Affecting Small Business, House Committee on Small Business. October 21, 1981.



Item

- 69 **Energy Conservation in the Federal Government**, by J. Dexter Peach, Energy and Minerals Division, before the Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce. October 23, 1981.
- 70 **The Small Business Administration's Economic Opportunity Loan Program**, by Lowell Dodge, Community and Economic Development Division, before the Senate Committee on Small Business. October 27, 1981.
- 71 **GAO Comments on Legislation to Amend the Federal Grant and Cooperative Agreement Act**, by Milton J. Socolar, Special Assistant to the Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 28, 1981.
- 72 **GAO Comments on the Financial Institutions Restructuring and Services Act of 1981**, by William J. Anderson, General Government Division, before the Senate Committee on Banking, Housing and Urban Affairs. October 30, 1981.
- 73 **The General Services Administration's Cleaning Program**, by Brian L. Usilner, Accounting and Financial Management Division, before the Subcommittee on Advocacy and the Future of Small Business, Senate Committee on Small Business. November 4, 1981.
- 74 **Contracting-out Regulations Prescribed in OMB Circular A-76**, by Robert M. Gilroy, Procurement, Logistics and Readiness Division, before the Senate Committee on Veterans' Affairs. November 5, 1981.
- 75 **Effects of the 1976 Tax Reform Act's Disclosure Provisions on Law Enforcement Activities**, by William J. Anderson, General Government Division, before the Subcommittee on Oversight of the Internal Revenue Service, Senate Committee on Finance. November 9, 1981.
- 76 **Expanded Home Health Care**, by Eleanor Chelimsky, Institute for Program Evaluation, before the Senate Committee on Labor and Human Resources. November 10, 1981.



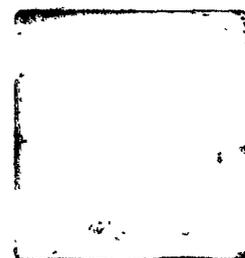
Item

- 77 **Bonneville Power Administration's Progress in Carrying Out the Pacific Northwest Electric Power Planning and Conservation Act**, by J. Dexter Peach, Energy and Minerals Division, before the Subcommittees on Oversight and Investigations, and on Energy Conservation and Power, House Committee on Energy and Commerce. November 10, 1981.
- 78 **Injury Compensation Process Delays Prompt Payment of Benefits to Federal Workers**, by Morton E. Henig, Human Resources Division, before the Subcommittee on Labor Standards, House Committee on Education and Labor. November 12, 1981.
- 79 **The Department of Energy's Accounting and Internal Control Systems**, by Charles A. Bowsher, Comptroller General of the United States, before the Subcommittee on Environment, Energy, and Natural Resources, House Committee on Government Operations. November 12, 1981.
- 80 **Experience in Contracting-Out According to Regulations Prescribed in OMB Circular A-76**, by Robert M. Gilroy, Procurement, Logistics and Readiness Division, before the Subcommittee on Oversight and Investigations, House Committee on Veterans' Affairs. November 17, 1981.
- 81 **Analysis of the Draft Protocol for Epidemiological Studies of Agent Orange**, by Robert A. Peterson, Human Resources Division, before the Senate Committee on Veterans' Affairs. November 18, 1981.
- 82 **Conventional Ammunition Management**, by Werner Grosshans, Procurement, Logistics and Readiness Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. November 18, 1981.
- 83 **Quality Assurance in the Construction of Nuclear Powerplants**, by John W. Harman, Energy and Minerals Division, before the Subcommittee on Energy and Environment, House Committee on Interior and Insular Affairs. November 19, 1981.
- 84 **Use of Monetary Recruitment and Retention Incentives**, by Kenneth J. Coffey, Federal Personnel and Compensation Division, before the Subcommittee on Manpower and Personnel, Senate Committee on Armed Services. November 19, 1981.



Item

- 85 **Operations of the General Accounting Office**, by Charles A. Bowsher, Comptroller General of the United States, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. November 19, 1981.
- 86 **Geological Survey's Efforts to Correct Its Longstanding Financial Management Problems**, by John F. Simonette, Accounting and Financial Management Division, before the Commission on Fiscal Accountability of the Nation's Energy Resources. November 20, 1981.
- 87 **Implementation of International Nuclear Safeguards**, by Harry R. Finley, International Division, before the Senate Committee on Foreign Relations. December 2, 1981.
- 88 **Use of Competitive Fixed-Price Contracting in Medicare**, by Gregory J. Ahart, Human Resources Division, before the Subcommittee on Health, Senate Committee on Finance. December 3, 1981.
- 89 **Organization and Functions of U.S. Government Comptrollers in the Trust Territories**, by Wilbur D. Campbell, Accounting and Financial Management Division, before the Subcommittee on Insular Affairs and the Subcommittee on Public Lands and National Parks, House Committee on Interior and Insular Affairs. December 4, 1981.
- 90 **Debt Collection Problems in the Health Professions and Nursing Student Loan Program**, by Wilbur D. Campbell, Accounting and Financial Management Division, before the Senate Committee on Governmental Affairs. December 8, 1981.
- 91 **GAO Views on the Proposed Air Traffic Control System Revitalization Act**, by Clifford I. Gould, Federal Personnel and Compensation Division, before the House Committee on Post Office and Civil Service. December 9, 1981.
- 92 **Corps of Engineers' Benefit-Cost Computation for the Stonewall Jackson Lake Project**, by Henry Eschwege, Community and Economic Development Division, before the Subcommittee on Environment, Energy, and Natural Resources, House Committee on Government Operations. December 9, 1981.

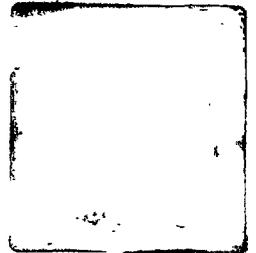


Item

- 93 **Comments on the Limitation on Government Recordkeeping Requirements and Actions Act of 1981 and on Potential Impact of Budget Reductions at the National Archives and Records Service**, by Daniel F. Stanton, General Government Division, before the Subcommittee on Government Information and Individual Rights, House Committee on Government Operations. December 9, 1981.
- 94 **Proposed Controls of Tax Expenditures**, by Harry S. Havens, Assistant Comptroller General, before the House Committee on Rules. December 9, 1981.
- 95 **Ways to Improve the Department of Health and Human Services Inspector General's Operations and Relationship with the FBI**, by William J. Anderson, General Government Division, before the Senate Committee on Finance and the Special Committee on Aging. December 9, 1981.
- 96 **Geological Survey's Royalty Collection System**, by John F. Simonette, Accounting and Financial Management Division, before the Commission on Fiscal Accountability of the Nation's Energy Resources. December 10, 1981.
- 97 **GAO's Review of the Department of Agriculture's Grain Warehouse Examination Program**, by Brian P. Crowley, Community and Economic Development Division, before the Subcommittee on Wheat, Soybeans, and Feed Grains, House Committee on Agriculture, December 10, 1981.
- 98 **Narcotics Enforcement Policy**, by Ronald F. Lauve, General Government Division, before the Subcommittee on Crime, House Committee on the Judiciary. December 10, 1981.
- 99 **The Effectiveness of the Postal Reorganization Act of 1970**, by William J. Anderson, General Government Division, before the Subcommittee on Postal Operations and Services and the Subcommittee on Postal Personnel and Modernization, House Committee on Post Office and Civil Service, December 10, 1981.
- 100 **Does the Existing Tax Disclosure Statute Strike a Proper Balance Between Privacy Rights and Law Enforcement Information Needs?** by William J. Anderson, General Government Division, before the Subcommittee on Oversight, House Committee on Ways and Means. December 14, 1981.

Item

- 101 Department of the Interior Organizational Effectiveness for Management of Federal Energy and Mineral Resources**, by J. Dexter Peach, Energy and Minerals Division, before the Subcommittee on Oversight and Investigations and the Subcommittee on Mines and Mining, House Committee on Interior and Insular Affairs. December 15, 1981.



HOW TO OBTAIN GAO REPORTS

Single copies of GAO reports are available free of charge. Orders should be sent to:

U.S. GENERAL ACCOUNTING OFFICE
DOCUMENT HANDLING AND INFORMATION
SERVICES FACILITY
P.O. BOX 6015 GAITHERSBURG, MD. 20760
Phone (202) 275-6241

To order a GAO report, please use the accession number and date indicated in bold type after the title of each report.

ACCESSION NUMBER	REPORT NUMBER	DATE	ACCESSION NUMBER	REPORT NUMBER	DATE

Please check the appropriate boxes below

- Member or Committee of Congress
- Government official
- Member of press
- Please check here if you wish to receive microfiche rather than printed reports--there is no charge for microfiche.
- College library, faculty, and students
- All other

My address is incorrect, please change to the address listed below. (List old and new addresses)

NAME/OLD ADDRESS (Include ZIP Code)	NAME/NEW ADDRESS (Include ZIP Code)

- Please add my name to the distribution list for the Monthly List of GAO Reports (Requester completes "new address" block above.)
- Check this box if you no longer wish to receive the Monthly List of GAO Reports

HOW TO OBTAIN GAO REPORTS

Single copies of GAO reports are available free of charge. Orders should be sent to:

U.S. GENERAL ACCOUNTING OFFICE
DOCUMENT HANDLING AND INFORMATION
SERVICES FACILITY
P.O. BOX 6015 GAITHERSBURG, MD. 20760
Phone (202) 275-6241

To order a GAO report, please use the accession number and date indicated in bold type after the title of each report.

ACCESSION NUMBER	REPORT NUMBER	DATE	ACCESSION NUMBER	REPORT NUMBER	DATE

Please check the appropriate boxes below

- Member or Committee of Congress
- Government official
- Member of press
- Please check here if you wish to receive microfiche rather than printed reports--there is no charge for microfiche.
- College library, faculty, and students
- All other

My address is incorrect, please change to the address listed below. (List old and new addresses)

NAME/OLD ADDRESS (Include ZIP Code)	NAME/NEW ADDRESS (Include ZIP Code)

- Please add my name to the distribution list for the Monthly List of GAO Reports (Requester completes "new address" block above.)
- Check this box if you no longer wish to receive the Monthly List of GAO Reports

OTHER PUBLICATIONS

Publications listed below available from

*U.S. General Accounting Office
Distribution Section, Room 4427
441 G Street, N.W.
Washington, D.C. 20548
Phone (202) 275-5081*

The supply of some of these publications is limited.

These publications may be copied or reproduced for private use by any individual or organization.

GENERAL

United States General Accounting Office: Answer to Frequently Asked Questions. June 1979. Booklet, 39 pp.

General Accounting Office Publications. Catalogue of GAO publications. Issued semi-annually.

Monthly List of GAO Reports. Reports issued or released in the previous month listed and summarized.

ACCOUNTING AND AUDITING PROCEDURES

Accounting Principles and Standards for Federal Agencies. Principles and standards for accounting to be observed by Federal agencies. 1978. Booklet, 96 pp.

Illustrative Accounting Procedures for Federal Agencies. Application of the accrual basis of accounting and simplified fund control procedures for agencies and programs having predominantly personal service cost. 1962. Booklet, 28 pp. 20 cents.

Illustrative Accounting Procedures for Federal Agencies—Accounting for Accrued Expenditures. A brief resume of acceptable methods of recording accrued expenditure data in agency accounts. 1969. Booklet, 77 pp. \$1.10.

Illustrative Accounting Procedures for Federal Agencies—Guidelines for Accounting for Automatic Data Processing Costs. Guidance for identifying cost elements, capitalization, depreciation, reporting, and billing to users. 1978. Booklet, 30 pp.

Illustrative Accounting Procedures for Federal Agencies—Simplified Payroll System. Describes the forms, records, and procedures required for small Government agencies. 1965. Booklet, 34 pp. 20 cents.

Frequently Asked Questions about Accrual Accounting in the Federal Government. Information on the advantages of maintaining agency accounts on the accrual basis instead of the cash basis. 1970. Booklet, 47 pp. 80 cents.

Guidelines for Financial and Compliance Audits of Federally Assisted Programs. Guidelines to standardize procedures for financial audits of State and local records for federally assisted programs. 1980. Booklet, 72 pp.

Comprehensive Approach for Planning and Coordinating a Program Results Review. (Exposure Draft.) Guidelines to provide conceptual and practical guidance in conducting program results reviews of State and local federally assisted programs. To be evaluated after a 1-year trial period. 1978. Booklet, 81 pp.

Guidelines for Economy and Efficiency Audits for Federally Assisted Programs. (Exposure Draft.) Guidelines to assess the economy and efficiency of State and local federally assisted programs. To be evaluated after a 1-year trial period. 1978. Booklet, 36 pp.

Directory of Federal Audit and Inspector General Organizations. A listing of Federal audit groups directly involved in the audit of Federal funds, intended to help intergovernmental cooperation. 1980. Booklet, 108 pp.

Directory of State Audit Organizations. Information about State-level offices and agencies that perform postaudits as a normal function of their operations, including State examiners, legislation analysts, comptrollers, and auditors. 1981. Looseleaf, 123 pp.

Managers, Your Accounting System Can Do a Lot for You. Guidelines and illustrative case studies for managers in using accounting systems and information in controlling public funds and other resources and in making program decisions. 1979. Booklet, 53 pp.

**PUBLICATIONS BY THE
OFFICE OF THE GENERAL COUNSEL**

• **Legislation Relating to the General Accounting Office.** A compendium of all statutory authorities through the 93rd Congress applicable to GAO today. Looseleaf. January 1975, June 1976, and December 1976 updates.

Bid Protests at GAO—A Descriptive Guide. Information on GAO's procedures for deciding legal questions arising from the award of Government contracts. 1976. Booklet, 18 pp.

The OGC Adviser. A legal journal for the GAO community—lawyer and non-lawyer—providing viewpoints on matters of interest and use to GAO's professional staff. Available to the public on request.

Transportation Law Manual. Contains legal information relating to Federal expenditures for transportation of property, comprising statutory authority, court case precedents, administrative regulations, and digests of decisions of the Comptroller General.

Quarterly Digests of Unpublished Decisions of the Comptroller General of the United States. Pamphlets containing digests of those decisions not published in annual volumes. Separate pamphlets are issued for Civilian Personnel, General Government Matters, Military Personnel, Procurement, and Transportation; and include decision digests for three-month periods ending in December, March, June, and September. Some prior issues are available on request.



ACCOUNTING AND FINANCIAL AUDITING

Publications listed below available from:

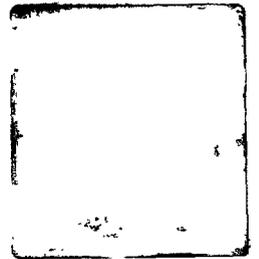
*U.S. General Accounting Office
Attention: AFMD-AFA
441 G Street, N.W., Room 6101
Washington, D.C. 20548*

An Examination of Accounting Principles and Standards for Federal Agencies (Title II). A summary of the current standards, practices and recommendations for establishing a conceptual framework. 36 pp.

Elements of Accounting and Financial Reporting in the Federal Government—Exposure Draft. The defining and characterizing of seven major elements used in financial reporting by the Federal Government. 26 pp.

Objectives of Accounting and Financial Reporting in the Federal Government—Exposure Draft. Addresses the overall structure of accounting theory and practice and the objectives of accounting and financial reporting in the Federal Government. 47 pp.

Measurement Concepts of Accounting and Financial Reporting in the Federal Government—Exposure Draft. Addresses the bases for measuring the attributes of elements of financial reporting in the Federal Government. 25 pp.



AUTOMATIC DATA PROCESSING

Publications listed below available from:

*U.S. General Accounting Office
Attention: AFMD-ADP
441 G Street, N.W., Room 6011
Washington, D.C. 20548*

Questions Designed to Aid Managers and Auditors in assessing the ADP Planning Process. Suggestions for use on audits to assess ADP planning. 85 pp.

Provisional Checklist for Software Conversion Projects. Suggestions for agency actions when planning software conversion work. 15 pp.

A Selected Bibliography on Computer Software Conversion. Citations to over 140 reports, articles, and publications on the subject. 12 pp.

A Working Glossary of Computer Software Terms. Over 75 terms applicable to software defined, and, in some cases, discussed. 19 pp.

Computer Performance Evaluation (CPE). An Auditor's Introduction. 34 pp.

ADP Related Documents. A list of ADP reports and other documents from June 1958 through December 1980. 82 pp.

Other ADP publications listed below are available from:

*U.S. General Accounting Office
Attention: AFMD-AFA Group
441 G Street, N.W., Room 6116
Washington, D.C. 20548*

Audit Guide for Reliability Assessment of Controls in Computerized Systems. (Financial Statement Audits.) A set of audit procedures to evaluate internal controls for scoping financial statement audits. 77 pp.

Audit Guide for Assessing Reliability of Computer Output. Suggestions for use on audits to assess the reliability of computer output. 93 pp.

Audit Guide for Evaluating Internal Controls In Computer-Based Systems. A set of audit procedures to evaluate internal controls in computer-based systems. 279 pp.

INTERGOVERNMENTAL AUDIT STANDARDS

Publications listed below available from:

*Superintendent of Documents
U.S. Government Printing Office
Washington, D.C. 20402*

When ordering, please use stock number of each item.

Standards for Audit of Governmental Organizations, Programs, Activities and Functions. This booklet contains a body of audit standards, intended for application to audits of all government organizations, programs, activities, and functions—whether they are performed by auditors employed by Federal, State, or local governments; independent public accountants; or others qualified to perform parts of the audit work contemplated under these standards. 1981. Booklet, 81 pp. \$4.00

Stock No. 020-000-00205-1

Auditors: Agents for Good Government. (Audit Standards Supplement No. 2.) An explanation of the scope of governmental auditing and what it can achieve. 1973. Booklet, 6 pp. \$1.25.

Stock No. 020-000-00109-7

Examples of Findings from Governmental Audits. (Audits Standards Supplement No. 4.) Illustrates audit findings developed during reviews of compliance with applicable laws and regulations, efficiency in using resources, and achievement of program results. 1973. (1979 Reprint.) Booklet, 33 pp. \$2.00

Stock No. 020-000-00115-1

Illustrative Report Prepared in Accordance With GAO Audit Standards — Air Pollution Control Program, Sassafras County, Maryland. (Audit Standards Supplement No. 6.) One example of a program at the local level being audited according to GAO standards. 1975. (1979 Reprint.) Booklet, 50 pp. \$2.75

Stock No. 020-000-00128-3

Using Auditing to Improve Efficiency and Economy. (Audit Standards Supplement No. 7.) A case study of an efficiency and economy audit of a city public service activity. 1975. (1978 Reprint.) Booklet, 15 pp. \$1.50.

Stock No. 020-000-00133-0

How Auditors Develop Findings. (Audit Standards Supplement No. 8.) A case study showing how the "building block" technique of developing findings is used. 1976. Booklet, 17 pp. 45 cents.

Stock No. 020-000-00134-8

Using Broad Scope Auditing to Serve Management—How the Governor of Mississippi Introduced Broad Scope Auditing as a Management Tool. (Audit Standards Supplement No. 10.) A case study of how a senior government official used broad scope auditing to aid management. 1978. Booklet, 19 pp. \$2.00

Stock No. 020-000-00155-1

More Efficient and Effective Government Auditing. Intergovernmental Audit Forums—Joint Conference Report. 1980.

Stock No. 720-023/4808

The Audit Survey—A Key Step in Auditing Government Programs. (Audit Standards Supplement No. 11.) What an audit survey is and how it can make economy and efficiency and program results audits better. 1978. Booklet, 15 pp. \$1.10.

Stock No. 020-000-00158-5

Benefits of Expanded Scope Auditing at the Local Level. (Audit Standards Supplement No. 12.) How an expanded scope audit helped initiate improvements in the public transportation system in Houston, Texas. 1979. Booklet, 14 pp. \$1.25.

Stock No. 020-000-00179-8

Joint Audit: Lessons Learned. (Audit Standards Supplement No. 13.) Case study which illustrates some areas that should be considered before and during joint audits and the lessons and experiences derived from a joint audit. 1980. Booklet, 21 pp. \$1.75.

Stock No. 020-000-00182-8

JOINT FINANCIAL MANAGEMENT IMPROVEMENT PROGRAM

Publications listed below available from:

*Joint Financial Management Improvement Program
Suite 705
666 11th Street, N.W.
Washington, D.C. 20001
Phone (202) 376-5439*

All publications are free.

JFMIP is a cooperative program with the goal of improving financial management throughout the Government.

JFMIP—Its Scope, Objectives, and Methods. 1974. Booklet, 6 pp.

JFMIP News Bulletin. Published quarterly.

JFMIP Annual Report, Fiscal Year 1980. Progress in developing improved financial management and work measurement systems for Federal agencies, and examples of financial management improvements by individual Federal agencies. Booklet.

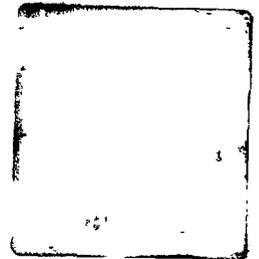
JFMIP Federal Financial Management Directory. Names, addresses, and phone numbers of key financial officials in Federal agencies.

Financial Management Functions in the Federal Government. Designed to familiarize its readers with the key central agencies in the Federal Government and with the Federal budgeting process. Booklet, 120 pp.

Financial Handbook for Nonfinancial Executives in the Federal Government. An introduction to financial management for nonfinancial executives using simple and nontechnical terms as much as possible. 1981. Booklet, 55 pp.

A Checklist: For New Agencies Designing & Implementing Financial Management Systems. The checklist details basic governmental requirements and central agency contacts to help new agencies implement their accounting, auditing and budgeting systems and establish firm foundations for sound financial management. 1979. Booklet, 70 pp.

Operating Budgets—A Practical Approach. Highlights on the report on an inter-agency study team appointed by JFMIP to study use of Operating Budgets for Program Management. 1975. Booklet, 27 pp.



Money Management Study. How Federal agencies can save money by paying careful attention to cash management. 1976. Booklet, 50 pp.

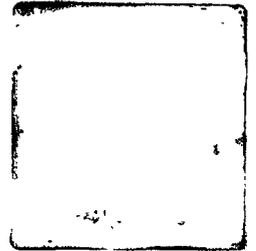
Assuring Accurate and Legal Payments—The Roles of Certifying Officers in Federal Government. Provides a series of recommendations that will enable certifying officers to fulfill their roles more effectively and with greater assurance. 1980. Booklet, 59 pp.

Managers: Are You Looking For More Meaningful Financial Reports. Presents, in the form of case studies, examples of financial reports useful and beneficial to agency managers. 1980. Booklet, 47 pp.

Do It Yourself—Compare and Improve Your Payroll System. This booklet is a ready reference and a useful tool in helping agencies to redesign and update their payroll systems. It describes the special features and unique characteristics of 21 different Federal payroll systems. 1981. Booklet, 80 pp.

Proceedings of the Tenth Financial Management Conference, Financial Management—A Key Element of Total Management, March 23, 1981. Presentations by Federal and State financial managers, as well as workshops on internal control, financial management techniques—state of the art, performance measurement—budgetary and managerial application, financial management information system. Booklet, 53 pp.

Proceedings of Debt Collection Workshop. April 22, 1980. Presentations on various agencies' initiatives to improve debt collection practices in the Federal Government. Booklet.



MISCELLANEOUS

Publications listed below available from:

*U. S. General Accounting Office
Distribution Section, Room 4427
441 G Street, N.W.
Washington, D.C. 20548
Phone (202) 275-5082*

A Glossary of Terms Used in the Federal Budget Process and Related Accounting, Economic, and Tax Terms. Standardized definitions for use by Congress, Federal agencies, and others interested in the process of Federal budgetmaking. March 1981. Booklet, 136 pp. PAD-81-27. \$3.25.

Circular Letters to Heads of Departments, Independent Agencies, and Others. Issued by the Comptroller General to Federal Agency Heads on many subjects.

Debarred List. Consolidated list of persons or firms currently debarred for violations of various public contract acts incorporating labor standards provisions. Quarterly (interim lists are issued semi-monthly).

FROM THE GOVERNMENT PRINTING OFFICE

Publications listed below available from:

*Superintendent of Documents
U.S. Government Printing Office
Washington, D.C. 20402*

When ordering, please use stock number of each item.

Annual Report of the U.S. General Accounting Office. Activities of the U.S. General Accounting Office for Fiscal Year ended September 30, 1980. Paper cover, 162 pp. \$5.50. (A few copies of annual reports of recent years are also available.)

Stock No. 020-000-00202-6

GAO 1966-1981: An Administrative History. An overview of the developments affecting the role and operations of the General Accounting Office during the term of Comptroller General Elmer B. Staats. 1981. Book, 274 pp. \$7.00.

Stock No. 020-000-00204-2

The GAO Review. Quarterly. Prepared by and for professional staff of the General Accounting Office. \$3.50 single copy; \$10.00 per year. Foreign mailing: \$4.40 per copy.

Stock No. 020-000-80002-0

From Auditing to Editing. A guide for teaching report writing. 1974. Booklet, 80 pp. \$1.45.

Stock No. 020-000-00122-4

General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies. Issued in looseleaf form. Subscription includes basic manual and supplementary service for an indefinite period.

Title 1: U.S. General Accounting Office	SN 020-000-81004-1	\$4.75
Title 2: Accounting	SN 020-000-81001-7	\$8.00
Title 3: Auditing	SN 020-000-81005-0	\$7.00
Title 4: Claims and		
Title 5: Transportation	SN 020-000-81006-8	\$14.00

Congressional Sourcebook Series. Information compiled by GAO to help the Congress and others interested in Federal reports, programs, and information sources and systems.

Federal Information Sources and Systems	SN 020-000-00183-6	\$16.00
Federal Evaluations	SN 020-000-00184-4	\$14.00
Requirements for Recurring Reports to the Congress	SN 020-000-00185-2	\$11.00



*U.S. GOVERNMENT PRINTING OFFICE : 1982 O-368-725/684