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REPORT TO THE CONGRESS

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Status, Progress, And Problems
In Federal Agency Accounting
During 18 Months Ended
June 30, 1973

B-115398

BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

SEPT. 19, 1973

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COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-115398

(1) To the President of the Senate and the
Speaker of the House of Representatives

(2) This is our fourth report summarizing the progress made by Federal agencies in developing and improving their accounting systems to make them conform to the requirements of the Congress and the related principles and standards prescribed by the Comptroller General. This report, which covers the 18 months ended June 30, 1973, is submitted in response to the recommendation of the House Committee on Government ^{H/500} Operations (H. Rept. 1159, 90th Cong., 2d sess., p. 3).

Under the procedures established by the General Accounting Office, executive agencies request approval of accounting systems in two parts--the accounting principles and standards which serve as the basis for the system being designed and the design itself. We review both the principles and standards and the design to determine whether they conform to the Comptroller General's requirements and, if they so conform, give formal approval to each. We cooperate with the agencies in the development of principles and standards and system designs.

During the 18 months covered by this report, we approved principles and standards covering 171 systems and 19 system designs. Progress during the period has been greater than in any comparable period and reflects the increased importance that has been placed on this function of the General Accounting Office during the past 7 years.

As of June 30, 1973, principles and standards had been approved for 292, or 93 percent, of the 315 accounting systems subject to approval. Designs had been approved for 113, or 36 percent, of the systems.

We are particularly heartened by the recent increased ⁵ emphasis by the Department of Defense on developing systems to meet our requirements and on obtaining approvals. During the period covered by this report, principles and standards

2, 3 were approved and promulgated for the entire Army, Navy, and
4 Air Force. Moreover, a substantial effort is underway to 3⁵
obtain approval for the designs of all defense systems during
the next 3 to 4 years.

The Joint Uniform Military Pay System (JUMPS) is an example of a significant design effort nearing completion. JUMPS is expected to result in more timely and accurate payment of military personnel. The Department of Defense has estimated that the new system will save more than \$90 million annually for the military services. At June 30, 1973, the design of JUMPS for the Marine Corps had been approved. Approval is expected to be given for the Army and Air Force systems by December 1973 and for the Navy system about December 1974. We assisted the services throughout the development of these systems.

We are sending copies of this report to the Director, Office of Management and Budget, and to heads of departments and agencies.

James B. Stacks

Comptroller General
of the United States

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CHAPTER 1

INTRODUCTION

This fourth report on the status, progress, and problems in Federal agency accounting covers the 18 months ended June 30, 1973, and is in response to the recommendation of the House Committee on Government Operations (H. Rept. 1159, 90th Cong., 2d sess., p. 3). The first report was issued on September 18, 1969; the second on December 31, 1970; and the third on May 19, 1972 (B-115398).

With the exception of Government corporations subject to the Government Corporation Control Act (31 U.S.C. 841) and certain quasi-governmental entities that, by law, are subject to that act, the accounting systems of all executive departments and agencies are subject to the Comptroller General's approval.

We are reporting information primarily obtained through our cooperative accounting systems work with the departments and agencies and through the review and approval processes.

Chapter 2 summarizes the status of Federal agency accounting systems at June 30, 1973. Chapter 3 is our observation of agency progress and problems during the 18 months ended June 30, 1973.

CHAPTER 2

SUMMARY OF STATUS OF DEPARTMENT AND AGENCY

ACCOUNTING SYSTEMS AT JUNE 30, 1973

COMPTROLLER GENERAL REQUIREMENTS

The head of each executive agency is responsible for establishing and maintaining systems of accounting which conform to the principles, standards, and related requirements prescribed by the Comptroller General. A two-phase procedure has been established for examination of agency accounting systems that are submitted to the Comptroller General for approval--approval being agreement that the proposed systems conform to the prescribed principles and standards. Under this two-phased procedure, the accounting principles and standards established by the agency as the basis for each accounting system are examined first. Then the design--procedures and practices that will be followed to perform the agency's accounting--is reviewed to determine whether it complies with the approved principles and standards.

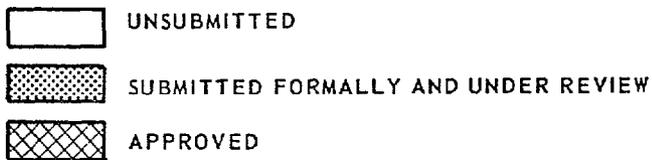
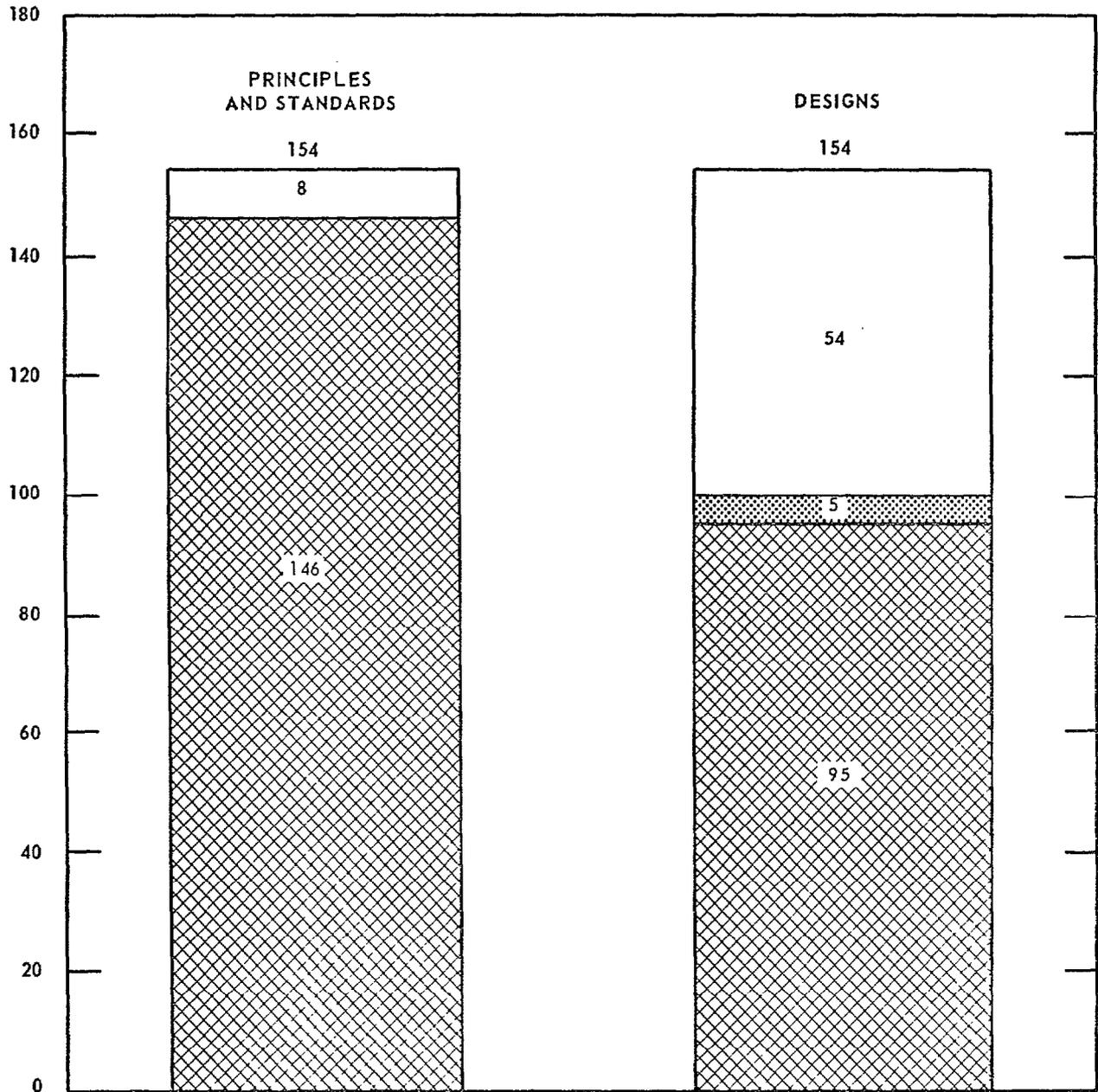
CIVIL AND INTERNATIONAL DEPARTMENTS AND AGENCIES

Of 154 accounting systems subject to approval at June 30, 1973, 95 complete system designs had been approved, an increase of 17 during the 18 months. Principles and standards were approved during the period for 25 systems making a total of 146 systems now covered by approved principles and standards. At June 30, 1973, five complete system designs had been submitted for approval and were being reviewed.

The chart on the following page shows the progress to date and the work to be done.

APPROVAL STATUS IN
CIVIL AND INTERNATIONAL DEPARTMENTS AND AGENCIES
JUNE 30, 1973

APPROVALS



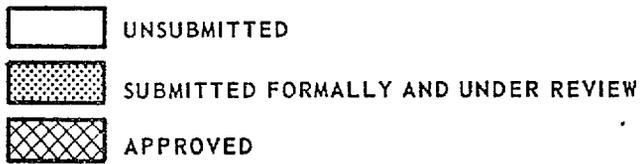
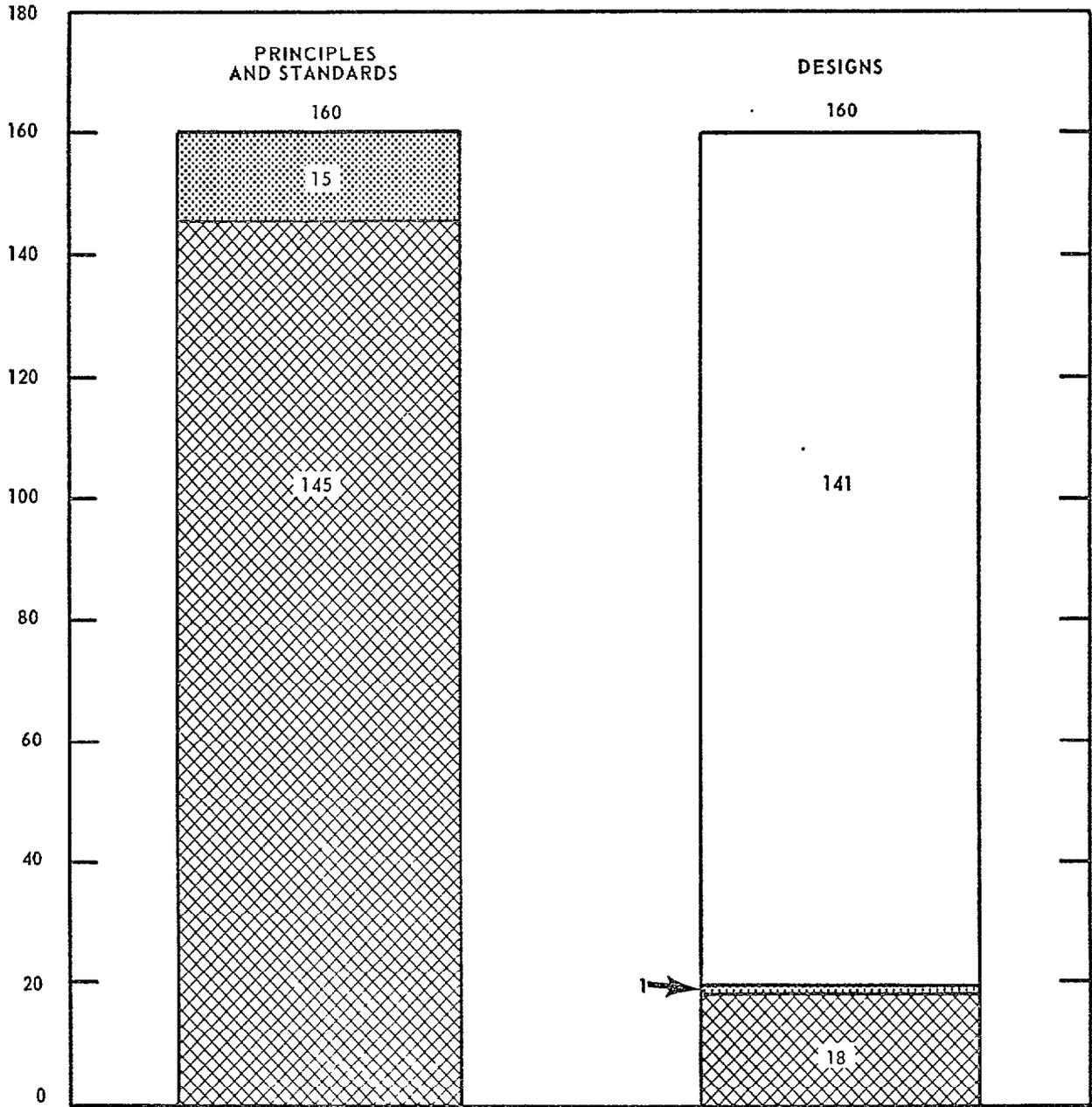
DEPARTMENT OF DEFENSE

The Department of Defense took two significant steps during the report period to improve its accounting systems:

1. As a result of our formal request to the Assistant Secretary of Defense (Comptroller), an inventory of the accounting systems in the Department of Defense was submitted to us in October 1972. This list is an initial inventory and is subject to later refinement. On the basis of this inventory and our own analysis of prior and current efforts, the status of approvals is shown on the following page.
2. The overall statements of accounting principles and standards for the Army, Navy, and Air Force were submitted for review and approval by the respective services. These three statements cover 145 of the 160 system designs in the Department of Defense. An overall statement of accounting principles and standards for the remaining Defense agencies was submitted for review and approval in June 1973.

STATUS OF APPROVALS
DEPARTMENT OF DEFENSE
JUNE 30, 1973

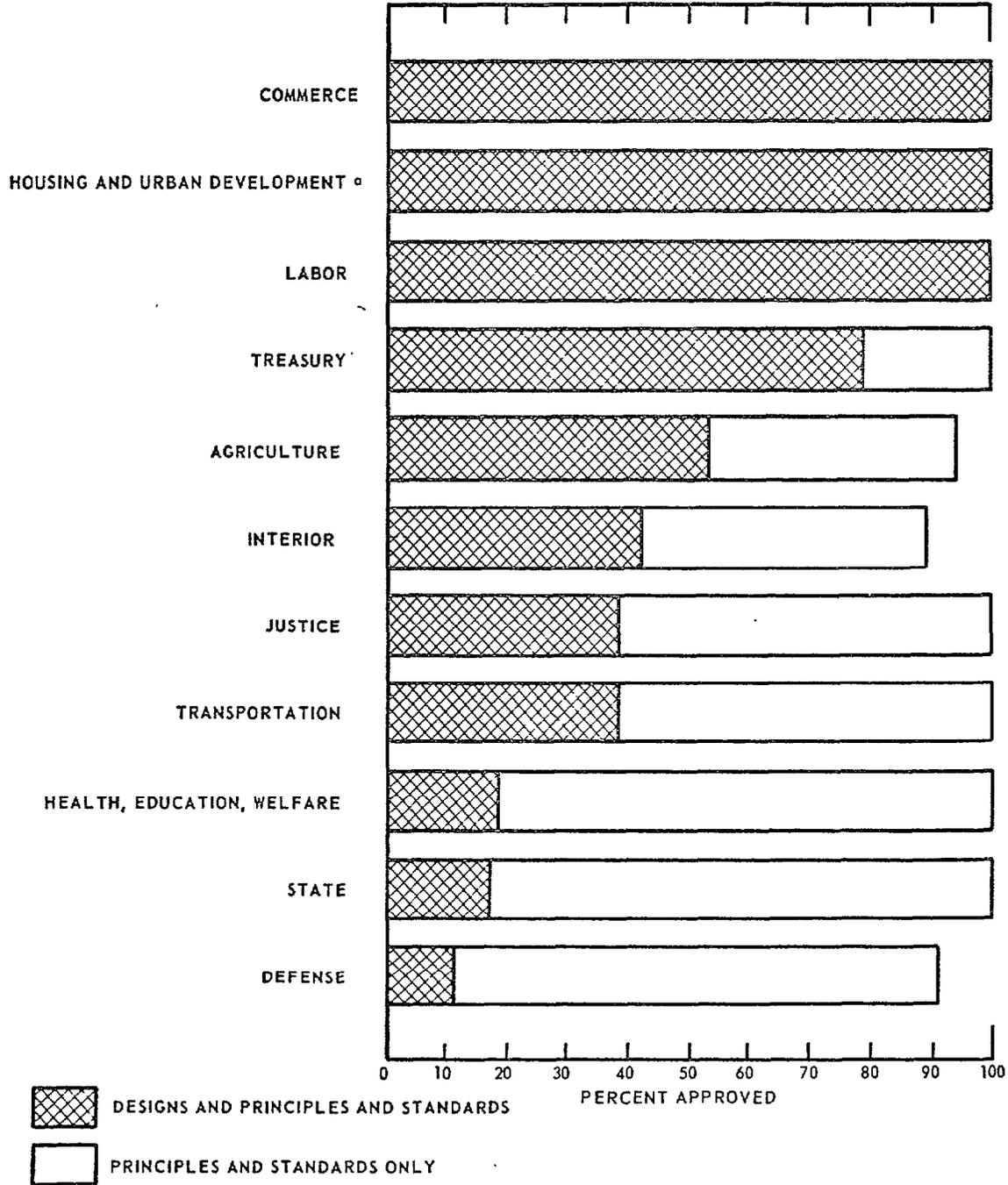
APPROVALS



STATUS BY DEPARTMENT

The following chart shows the status of approval of accounting systems for each department.

**APPROVAL STATUS BY DEPARTMENT
AT JUNE 30, 1973**

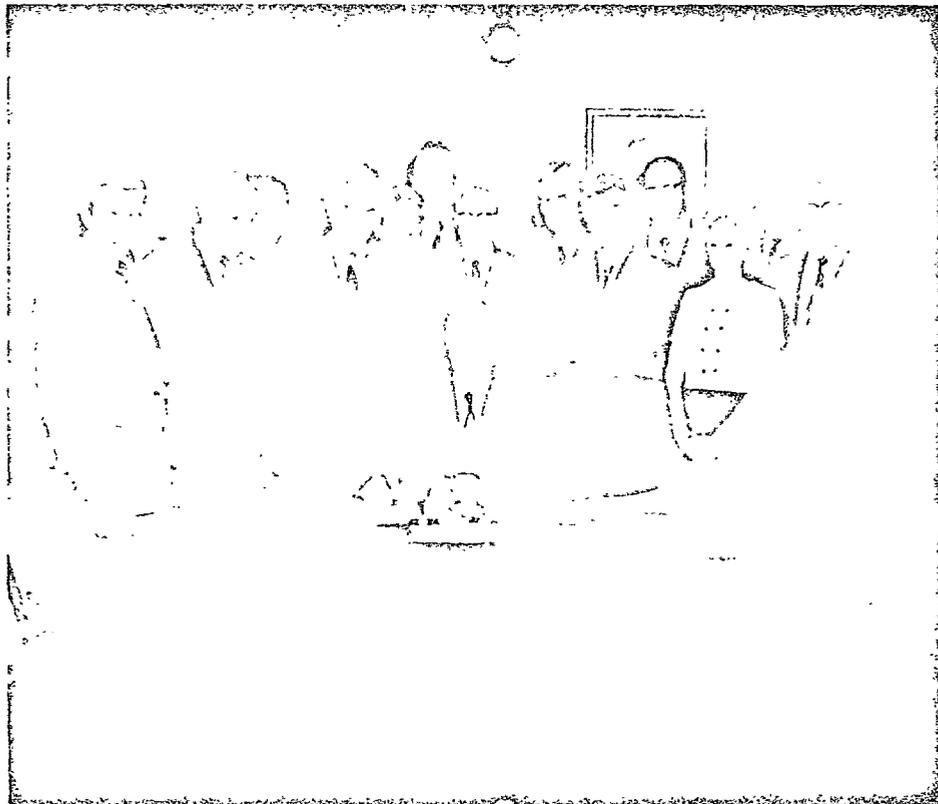


° Designs of subsystems have not been completed.

Of the 11 departments, 8 had principles and standards approved for all of their accounting systems, but only 3 departments had all of their accounting system designs approved. In the Department of Housing and Urban Development, the designs of the subsystems within its approved system had not yet been completed.

Similar charts for independent agencies are not shown because most of them have only one accounting system. For the approval status of such agencies, see appendix II.

During the report period, the Department of Labor completed the design of its final accounting system and received approval by the Comptroller General. The picture below shows Department of Labor financial systems officials and the Comptroller General observing this important occasion at an informal ceremony on October 30, 1972.



SUMMARY OF STATUS OF ACCOUNTING SYSTEMS

Progress has continued in the approval of accounting systems in the civil departments and agencies and in the approval of principles and standards in the Department of Defense. It is expected that progress will be made in both the civil and defense areas in 1974.

The table below summarizes the status of accounting systems subject to approval at June 30, 1973.

Summary of Accounting Systems
Subject to Approval--June 30, 1973

	<u>Principles and Standards</u>		<u>Designs</u>		<u>Systems subject to approval</u>
	<u>Approved</u>	<u>Unapproved</u>	<u>Approved</u>	<u>Unapproved</u>	
Civil departments and agencies:					
Agriculture	16	1	9	8	17
Commerce	7	-	7	-	7
Health, Education, and Welfare	11	-	2	9	11
Housing and Urban Development	1	-	1	-	1
Interior	17	2	8	11	19
Justice	8	-	3	5	8
Labor	2	-	2	-	2
State	5	-	3	2	5
Transportation	8	-	3	5	8
Treasury	19	-	15	4	19
Executive Office of the President	6	1	4	3	7
Independent agencies	<u>46</u>	<u>4</u>	<u>38</u>	<u>12</u>	<u>50</u>
Total civil	<u>146</u>	<u>8</u>	<u>95</u>	<u>59</u>	<u>154</u>
Percent	95	5	62	38	100
Department of Defense:					
Air Force	31	-	2	29	31
Army	80	-	13	67	80
Navy (including Marine Corps)	34	-	3	31	34
Defense agencies	<u>-</u>	<u>15</u>	<u>-</u>	<u>15</u>	<u>15</u>
Total defense	<u>145</u>	<u>15</u>	<u>18</u>	<u>142</u>	<u>160</u>
Percent	91	9	11	89	100
District of Columbia Government	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>a1</u>
Total all systems	<u>292</u>	<u>23</u>	<u>113</u>	<u>202</u>	<u>315</u>
Total percent	93	7	36	64	100

^aActual number of accounting systems not yet determined.

CHAPTER 3

REVIEW OF AGENCY PROGRESS AND PROBLEMS

APPROVALS DURING 18 MONTHS ENDED JUNE 30, 1973

During this period 17 statements of principles and standards were approved covering 171 systems, and designs were approved for 19 systems.

	Approval dates	
	Principles and standards	System designs
<u>DEPARTMENTS AND AGENCIES</u>		
Department of Agriculture:		
Office of Management Services:		
Working Capital Fund		Feb. 25, 1972
Agricultural Research Service:		
Working Capital Fund		June 30, 1972
Food and Nutrition Service	June 22, 1973	
Department of Defense:		
Department of the Army:		
Army Materials and Mechanics Research Center	June 29, 1973	June 29, 1973
Department of the Air Force	Aug. 22, 1972	
Department of the Navy:		
Marine Corps - JUMPS	Mar. 7, 1973	June 29, 1973
Department of Health, Education, and Welfare:		
Office of the Secretary		Mar. 20, 1973
Department of the Interior:		
Bureau of Mines	June 27, 1972	
Bureau of Indian Affairs	Nov. 2, 1972	
Geological Survey		Dec. 7, 1972
Department of Justice:		
Central Payroll		Mar. 20, 1973
Legal Activities and General Administration		Feb. 2, 1973
Department of Labor		Oct. 30, 1972
Department of the Treasury:		
Bureau of Customs		Nov. 28, 1972
Internal Revenue Service:		
Administrative System		Oct. 31, 1972
Revenue Accounting	Dec. 18, 1972	
Consolidated Federal Law Enforcement Training Center		June 29, 1973
Advisory Commission on Intergovernmental Relations	June 8, 1972	June 8, 1972
Equal Employment Opportunity Commission		Feb. 28, 1973
Executive Office of the President:		
Office of Emergency Preparedness	Apr. 3, 1972	
Office of the Vice President	May 5, 1972	Sept. 29, 1972
National Security Council	June 30, 1972	June 30, 1972
Federal Home Loan Bank Board	June 27, 1972	
General Services Administration - Payroll		Apr. 30, 1973
National Foundation on the Arts and the Humanities	June 29, 1973	
National Labor Relations Board	June 30, 1972	
National Science Foundation		June 29, 1973
Selective Service System	Jan. 9, 1973	
Veterans Administration:		
Insurance Program	Oct. 24, 1972	Oct. 25, 1972
<u>OTHER</u>		
District of Columbia Government	Feb. 18, 1972	

PROBLEMS OBSERVED IN SYSTEMS UNDER REVIEW BY GAO

The following tabulation shows the systems under formal review at June 30, 1973, and our comments on the problems identified.

<u>Department</u>	<u>Problem</u>
<u>Principles and Standards</u>	
Department of Defense: Office of Secretary of Defense and Defense Agencies	No problems
<u>System Designs</u>	
Department of Defense: Air Force Medical Materiel	Length of reporting period and adequacy of fund controls among problems to be resolved.
6 Department of the Interior: Bonneville Power Adminis- tration	33 Several problems involving interest costs and amortization of assets to be resolved.
6 Bureau of Reclamation	76 Several problems involving interest costs and amortization, capitali- zation, and depreciation of assets to be resolved.
7 Geological Survey: Departmental Integrated Payroll System	215 Needed controls lacking in this system.
8 Department of Transportation: Federal Aviation Adminis- tration	29 Original system documenta- tion did not adequately describe system; con- siderable revision re- quired.
Office of the Secretary	Incomplete documentation; approval expected in 1974.

OTHER PROBLEMS OBSERVED

Administrative control of funds

To assist in precluding the obligation and expenditure of funds in excess of amounts appropriated or apportioned, it is essential that agency accounting systems be properly designed and operated. Fund control weaknesses or inadequacies in some proposed agency designs have delayed our approval. In other cases, agencies may not have submitted their accounting systems for approval because of flaws in their designs or procedures. The Department of the Navy discovered such flaws in the accounting system for Military Personnel when violations of the Antideficiency Act occurred in the fiscal years 1969, 1971, and 1972 amounting to over \$100 million. The Government of the District of Columbia has been revising its accounting systems to overcome similar weaknesses which resulted in violations of the Antideficiency Act.

Cost accounting

Despite the requirement by the Congress that accounting systems must be on an accrual basis, some agencies are still operating on an obligation and cash basis. Hence their accounting systems cannot produce or report costs where needed for management purposes nor can the systems support the cost-based budgets required by the Office of Management and Budget. Approval of such systems is necessarily delayed until the inadequacies are overcome.

Inadequate documentation

A number of agencies have not submitted their accounting systems because the systems, even though they may be operating, are not sufficiently documented to be reviewed for approval. We do not attempt to prescribe any specific form for system design documentation as we feel that this should be a matter for agency determination. Regardless of form, however, we do require that the system design be documented sufficiently so that it can be implemented and operated in accordance with the agency's approved principles and standards. If the documentation is not adequate for this purpose, system approval is not warranted.

To make it easier for agencies to evaluate their system documentation needs, a review guide has been prepared. The guide serves to identify areas where documentation is inadequate or where the system must be changed to conform to approved principles and standards. Effective use of the guide by agencies should assist in the adequate documentation of their systems.

APPENDIX I

STATUS OF APPROVALS AND REVIEWS

	<u>Defense</u>	<u>Civil</u>	<u>D.C. Govern- ment</u>	<u>Total</u>
PRINCIPLES AND STANDARDS:				
Approved during 18 months	145	25	1	171
Approved as of Jan. 1, 1972, adusted total	<u>-</u>	<u>121</u>	<u>-</u>	<u>121</u>
Approvals as of June 30, 1973	145	146	1	292
Submitted formally for approval as of June 30, 1973	<u>15</u>	<u>-</u>	<u>-</u>	<u>15</u>
Approved or submitted on June 30, 1973	160	146	1	307
Submitted informally for review	-	3	-	3
Not under review	<u>-</u>	<u>5</u>	<u>-</u>	<u>5</u>
Total systems subject to approval at June 30, 1973	<u>160</u>	<u>154</u>	<u>1</u>	<u>315</u>
SYSTEM DESIGNS:				
Approved during 18 months	2	17	-	19
Approved as of Jan. 1, 1972, adjusted total	<u>16</u>	<u>78</u>	<u>-</u>	<u>94</u>
Approvals as of June 30, 1973	18	95	-	113
Submitted formally for approval as of June 30, 1973	<u>1</u>	<u>5</u>	<u>-</u>	<u>6</u>
Approved and submitted on June 30, 1973	19	100	-	119
Submitted informally for review	14	26	1	41
Not under review	<u>127</u>	<u>28</u>	<u>-</u>	<u>155</u>
Total systems subject to approval at June 30, 1973	<u>160</u>	<u>154</u>	<u>1</u>	<u>315</u>

APPENDIX II

AVAILABLE

STATUS OF APPROVAL OF ACCOUNTING SYSTEMS

AT JUNE 30, 1973

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
DEPARTMENT OF AGRICULTURE:						
Office of Management Services:						
Appropriated funds	Aug. 1968	-	-	-	-	(a)
Working capital fund	Oct. "	-	-	Feb. 1972	-	-
Agricultural Research Service:						
Appropriated funds	June "	-	-	-	-	(a)
Working capital fund	do.	-	-	June 1972	-	-
Agricultural Stabilization and Conservation Service	Oct. 1968	-	-	-	-	(a)
Animal and Plant Health Service	-	-	(a)	-	-	(a)
Farmers Home Administration	May 1969	-	-	-	-	(a)
Soil Conservation Service	June "	-	-	-	-	(a)
Food and Nutrition Service	" 1973	-	-	-	-	(a)
Foreign Agricultural Service	May 1968	-	-	-	-	(a)
Consumer and Marketing Service	July "	-	-	July 1971	-	-
Federal Crop Insurance Corporation	June 1967	-	-	June 1967	-	-
Federal Extension Service	Oct. 1969	-	-	Oct. 1969	-	-
Forest Service:						
Appropriated funds	Mar. 1969	-	-	June 1970	-	-
Working capital fund	do.	-	-	do.	-	-
Rural Electrification Administration	May 1968	-	-	Aug. 1957	-	-
Centralized automated payroll system	Sept. 1967	-	-	Sept. 1967	-	-
Total	16	0	1	9	0	8
DEPARTMENT OF COMMERCE:						
Office of the Secretary	June 1969	-	-	Feb. 1970	-	-
Bureau of the Census	do.	-	-	May 1966	-	-
Economic Development Administration	do.	-	-	Oct. 1970	-	-
Maritime Administration	do.	-	-	Jan. 1971	-	-
National Bureau of Standards	do.	-	-	Feb. 1953	-	-
National Oceanic and Atmospheric Administration	do.	-	-	Oct. 1970	-	-
Patent Office	do.	-	-	Mar. 1971	-	-
Total	7	0	0	7	0	0
DEPARTMENT OF DEFENSE:						
Department of the Air Force:						
Operations:						
General Accounting and Finance System (Base)	Aug. 1972	-	-	-	-	June 1974
General Accounting and Finance System (Command)	do.	-	-	-	-	Dec. "
General Accounting and Finance System (Departmental)	do.	-	-	-	-	June 1975
Foreign Military Sales--AFAFC	do.	-	-	-	-	" 1974
Investment:						
Advanced Logistics Systems	do.	-	-	-	-	(b)
Military Aircraft Storage and Disposal Center Cost Billing System	do.	-	-	-	-	Mar. 1975
Major Construction	do.	-	-	Oct. 1969	-	-
Research and Development:						
Job Order Cost Accounting System	do.	-	-	-	-	June 1974
Foreign Military Sales--AFSC	do.	-	-	-	-	Mar. "
Support Systems:						
Civilian Pay	do.	-	-	-	-	June 1975
Joint Uniform Military Pay System (JUMPS)	do.	-	-	-	-	Sept. 1973
Cadet Pay--Air Force Academy	do.	-	-	-	-	Do.
Cadet Pay--AFROTC	do.	-	-	-	-	Do.
Air Reserve Pay and Allowances System (ARPAS)	do.	-	-	-	-	Sept. 1974
Retired Pay	do.	-	-	-	-	" 1973
Uniformed Services Savings Deposit Program	do.	-	-	-	-	Dec. "
Medical Materiel Accounting System	do.	-	-	-	June 1973	-
Automated Materiel System Interfaced with Supply System at Base Level (U1050II)	do.	-	-	-	-	Dec. 1973
Major Command Office--Air Force Stock Fund	do.	-	-	-	-	Sept. 1974

AVAILABLE

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
DEPARTMENT OF DEFENSE (continued):						
Department of the Air Force (continued):						
Support Systems (continued):						
Division Office--Medical-Dental Stock Fund	Aug. 1972	-	-	-	-	Aug. 1973
Division Office--Commissary and Clothing Stock Funds	do.	-	-	-	-	Mar. 1974
Division Office--Systems and General Support Stock Funds	do.	-	-	-	-	Do.
Central Aviation Fuels Management (Division Office--Stock Fund)	do.	-	-	-	-	Do.
Air Force Academy Stock Fund	do.	-	-	-	-	Do.
Air Force Stock Fund--Departmental	do.	-	-	-	-	Sept. 1974
Central Office--Airlift Services Industrial Fund	do.	-	-	-	-	Dec. "
Printing and Duplicating Services Industrial Fund	do.	-	-	Feb. 1970	-	-
Laundry and Dry Cleaning Services Industrial Fund	do.	-	-	-	-	Dec. 1973
Central Office--Laundry and Dry Cleaning Industrial Fund	do.	-	-	-	-	Do.
Air Force Industrial Fund--Departmental	do.	-	-	-	-	Mar. 1975
Federal ADP Simulation Center	do.	-	-	-	-	June 1974
Total--Air Force	31	0	0	2	1	28
Department of the Army:						
Operation and Maintenance/Accounting System for Operations: Headquarters						
	June 1973	-	-	-	-	Fiscal year 1975
Installations	do.	-	-	-	-	Fiscal year 1976
Corps of Engineers	do.	-	-	-	-	Fiscal year 1975
Surgeon General Activities	do.	-	-	-	-	Do.
Army Materiel Command:						
Commodity Commands	do.	-	-	-	-	(b)
Depots	do.	-	-	-	-	(b)
Arsenals	do.	-	-	-	-	(b)
Strategic Communications Command						
	do.	-	-	-	-	(b)
Procurement of Equipment and Missiles:						
Headquarters						
	do.	-	-	-	-	Fiscal year 1976
Corps of Engineers	do.	-	-	-	-	Do.
Surgeon General Activities	do.	-	-	-	-	(b)
Army Materiel Command--						
Commodity Commands	do.	-	-	-	-	(b)
Strategic Communications Command	do.	-	-	-	-	(b)
Research, Development, Test, and Evaluation:						
Headquarters						
	do.	-	-	-	-	Fiscal year 1976
Installations	do.	-	-	-	-	Do.
Corps of Engineers	do.	-	-	-	-	Do.
Surgeon General Activities	do.	-	-	-	-	Do.
Army Materiel Command--						
Commodity Commands	do.	-	-	-	-	(b)
Military Construction:						
Headquarters						
	do.	-	-	June 1969	-	-
Installations (Five Commands)	do.	-	-	do.	-	-
Corps of Engineers	do.	-	-	do.	-	-
Army Materiel Command--Commodity Commands, Arsenals, and Laboratories						
	do.	-	-	do.	-	-
Depots	do.	-	-	do.	-	-
Military Construction, National Guard:						
Headquarters						
	do.	-	-	do.	-	-
Corps of Engineers	do.	-	-	do.	-	-
Property and Fiscal Offices	do.	-	-	do.	-	-

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
DEPARTMENT OF DEFENSE (continued):						
Department of the Army (continued):						
Military Construction, Reserve:						
Headquarters	June 1973	-	-	June 1969	-	-
Corps of Engineers	do.	-	-	do.	-	-
General Appropriations, Civil Functions:						
Headquarters	do.	-	-	Jan. 1955	-	-
Corps of Engineers	do.	-	-	Jan. 1955	-	-
Family Housing Management Account:						
Headquarters	do.	-	-	-	-	Fiscal year 1976
Installations (Five Commands)	do.	-	-	-	-	(b)
Surgeon General Activities	do.	-	-	-	-	(b)
Army Materiel Command:						
Depots	do.	-	-	-	-	(b)
Commodity Commands and Arsenals	do.	-	-	-	-	(b)
Military Personnel:						
Headquarters	do.	-	-	-	-	Fiscal year 1975
Finance Support Agency	do.	-	-	-	-	Do.
Posts, camps, and stations	do.	-	-	-	-	Do.
Army Materiel Command:						
Commodity Commands	do.	-	-	-	-	(b)
Depots	do.	-	-	-	-	(b)
Arsenals	do.	-	-	-	-	(b)
Stock Fund (Wholesale):						
Headquarters	do.	-	-	-	-	(b)
Surgeon General Activities	do.	-	-	-	-	(b)
Army Materiel Command:						
Commodity Commands	do.	-	-	-	-	(b)
Stock Fund (Retail):						
Headquarters	do.	-	-	-	-	(b)
Installations (Five Commands)	do.	-	-	-	-	(b)
Surgeon General Activities	do.	-	-	-	-	(b)
Army Materiel Command:						
Depots	do.	-	-	-	-	(b)
Research, Test, and Evaluation Installations	do.	-	-	-	-	(b)
Industrial Funds:						
Headquarters	do.	-	-	-	-	(b)
Military Traffic Management and Terminal Service	do.	-	-	-	-	(b)
Eastern Sector	do.	-	-	-	-	(b)
Western Sector	do.	-	-	-	-	(b)
Army Materiel Command:						
Depots	do.	-	-	-	-	(b)
Commodity Commands, Arsenals, and Laboratories	do.	-	-	-	-	(b)
Army Materials and Mechanics Research Center	do.	-	-	June 1973	-	-
National Guard Personnel:						
Headquarters	do.	-	-	-	-	Fiscal year 1976
Finance Support Agency	do.	-	-	-	-	Do.
Operation and Maintenance/National Guard:						
Headquarters	do.	-	-	-	-	Fiscal year 1975
Property and Fiscal Offices	do.	-	-	-	-	Do.
Corps of Engineers	do.	-	-	-	-	Do.
Reserve Personnel:						
Headquarters	do.	-	-	-	-	Fiscal year 1976
Finance Support Agency	do.	-	-	-	-	Do.
Military Assistance Program:						
Headquarters	do.	-	-	-	-	(b)
Continental Army Command						
Installations	do.	-	-	-	-	(b)
Surgeon General Activities	do.	-	-	-	-	(b)
Army Materiel Command:						
Commodity Commands	do.	-	-	-	-	(b)
Depots	do.	-	-	-	-	(b)
United States Army, Europe and United States Army, Southern Command (Panama)	do.	-	-	-	-	(b)

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
DEPARTMENT OF DEFENSE (continued):						
Department of the Army (continued):						
Civilian Pay:						
Continental United States Installations	June 1973	-	-	-	-	(b)
Corps of Engineers	do.	-	-	-	-	Fiscal year 1976
Retired Pay, Military	do.	-	-	-	-	Fiscal year 1975
Savings Deposits Program	do.	-	-	-	-	Do.
Claims	do.	-	-	-	-	Fiscal year 1976
Transportation Management Fund Revolving Fund, Corps of Engineers	do.	-	-	-	-	Do.
Investment Property:						
Army Materiel Command: Commodity Commands, Arsenals, and Laboratories	do.	-	-	-	-	(b)
Depots	do.	-	-	-	-	(b)
Uniform Depot Maintenance--Commodity Commands and Depots	do.	-	-	-	-	(b)
Joint Uniform Military Pay System--Army	do.	-	-	-	-	Fiscal year 1974
Total--Army	80	0	0	13	0	67
Department of the Navy (includes Marine Corps):						
Operation and Maintenance/Accounting System for Operation:						
Headquarters	Mar. 1973	-	-	-	-	Sept. 1975
Field	do.	-	-	-	-	Do.
Operating Forces	do.	-	-	-	-	Do.
Procurement:						
Shipbuilding and Conversion	do.	-	-	-	-	July 1973
Procurement of Aircraft and Missiles	do.	-	-	-	-	Do.
Other Procurement	do.	-	-	-	-	Do.
Research, Development, Test, and Evaluation:						
Headquarters	do.	-	-	-	-	Do.
Field	do.	-	-	-	-	Do.
Military Construction	do.	-	-	Aug. 1969	-	-
Military Family Housing	do.	-	-	-	-	Sept. 1975
Management Funds	do.	-	-	-	-	(b)
Stock Funds	do.	-	-	-	-	(b)
Industrial Funds:						
Ordnance Stations, Ammunition Depots, and Weapons Stations	do.	-	-	June 1970	-	-
Shipyards	do.	-	-	-	-	June 1974
Naval Air Rework Facilities	do.	-	-	-	-	(b)
Research Activities	do.	-	-	-	-	(b)
Naval Research Laboratories	do.	-	-	-	-	(b)
Base Service	do.	-	-	-	-	Sept. 1973
Military Sealift Command	do.	-	-	-	-	Jan. 1974
Publications and Printing Service	do.	-	-	-	-	(b)
Marine Corps	do.	-	-	-	-	(b)
Trust Funds	do.	-	-	-	-	(b)
Military Personnel:						
Joint Uniform Military Pay Systems (JUIPS):						
Navy	do.	-	-	-	-	July 1974
Marine Corps	do.	-	-	June 1973	-	-
Active Duty Pay	do.	-	-	-	-	(b)
Retired Pay	do.	-	-	-	-	(b)
Reserve Pay	do.	-	-	-	-	(b)
Permanent Change of Station	do.	-	-	-	-	(b)
Civilian Pay	do.	-	-	-	-	Sept. 1975
Disbursing Systems	do.	-	-	-	-	(b)
Real Property	do.	-	-	-	-	Sept. 1975
Property Disposal	do.	-	-	-	-	Do.
Unapplied Appropriation--						
Financed Material Charges	do.	-	-	-	-	Do.
Unapplied Stock Fund Charges	do.	-	-	-	-	Do.
Total--Navy	34	0	0	3	0	31

APPENDIX II

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
DEPARTMENT OF DEFENSE (continued):						
Office of the Secretary of Defense and Defense Agencies:						
Office of the Secretary	-	June 1973	-	-	-	(b)
Advanced Research Projects Agency	-	do.	-	-	-	(b)
Defense Communications Agency	-	do.	-	-	-	(b)
Defense Contract Audit Agency	-	do.	-	-	-	(b)
Defense Intelligence Agency	-	do.	-	-	-	(b)
Defense Investigative Service	-	do.	-	-	-	(b)
Defense Mapping Agency	-	do.	-	-	-	(b)
Defense Nuclear Agency	-	do.	-	-	-	(b)
Defense Security Assistance Agency	-	do.	-	-	-	(b)
National Security Agency	-	do.	-	-	-	(b)
Defense Supply Agency:						
Automated Payroll, Cost, and Personnel System	-	do.	-	-	-	Nov. 1973
Standard Automated Materiel Management Systems--	-	do.	-	-	-	Aug. "
Financial Subsystem	-	do.	-	-	-	(b)
Industrial Fund--Textiles	-	do.	-	-	-	Dec. 1973
Property Disposal	-	do.	-	-	-	(b)
Defense Stock Fund--Petroleum, Oil, and Lubricants	-	do.	-	-	-	(b)
Total OSD and Defense Agencies	0	15	0	0	0	15
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE:						
Department-wide (Umbrella) system	Apr. 1970	-	-	Apr. 1970	-	-
Centralized payroll system	do.	-	-	-	-	June 1974
Office of the Secretary	do.	-	-	Mar. 1973	-	-
Working capital fund	do.	-	-	-	-	Sept. 1974
Food & Drug Administration	do.	-	-	-	-	" 1973
Health Services Administration	do.	-	-	-	-	Dec. "
National Institutes of Health	do.	-	-	-	-	Do.
Office of Education	do.	-	-	-	-	Do.
Social and Rehabilitation Service	do.	-	-	-	-	Sept. 1973
Social Security Administration	do.	-	-	-	-	Dec. "
Federal Assistance Financing System	do.	-	-	-	-	June 1974
Total	11	0	0	2	0	9
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Total	Apr. 1968	-	-	Apr. 1970	-	-
Total	1	0	0	1	0	0
DEPARTMENT OF THE INTERIOR:						
Office of the Secretary	Jan. 1970	-	-	-	-	Jan. 1974
Bureau of Outdoor Recreation	May 1969	-	-	-	-	July "
Bureau of Reclamation	Dec. 1971	-	-	-	Nov. 1969	-
Bureau of Sport Fisheries and Wildlife	May 1969	-	-	-	-	Dec. 1974
National Park Service	June "	-	-	-	-	Jan. 1975
Office of Saline Water	-	-	Dec. 1973	-	-	Dec. 1975
Bonneville Power Administration	July 1968	-	-	-	Nov. 1969	-
Bonneville Power Administration--Payroll	do.	-	-	-	-	Dec. 1973
Alaska Power Administration	Apr. 1971	-	-	-	-	Do.
Personnel-Employee-Payroll System	-	-	Jan. 1974	-	-	Jan. 1974
Government of American Samoa	July 1952	-	-	July 1952	-	-
Trust Territory of the Pacific Islands	Mar. 1954	-	-	Mar. 1954	-	-
Bureau of Indian Affairs	Nov. 1972	-	-	Jan. 1953	-	(July 1974)
Bureau of Land Management	Feb. 1969	-	-	Aug. 1971	-	-
Bureau of Mines	June 1972	-	-	May 1954	-	(Dec. 1973)
Geological Survey	Aug. 1970	-	-	Dec. 1972	-	-
Departmental integrated payroll system	do.	-	-	-	Dec. 1972	-
Southeastern Power Administration	Nov. 1952	-	-	Nov. 1952	-	-
Southwestern Power Administration	July "	-	-	July "	-	-
Total	17	0	2	8	3	8

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
DEPARTMENT OF JUSTICE:						
Immigration and Naturalization Service	May 1969	-	-	Apr. 1967	-	-
Legal activities and general administration	do.	-	-	Feb. 1973	-	-
Collection of Judgments, Fines, Penalties, and Forfeitures	do.	-	-	-	-	Dec. 1973
Centralized payroll system	do.	-	-	Mar. 1973	-	-
Federal Bureau of Investigation	do.	-	-	-	-	Dec. "
Bureau of Prisons	do.	-	-	-	-	Oct. "
Bureau of Narcotics and Dangerous Drugs	do.	-	-	-	-	Dec. "
Law Enforcement Assistance Administration	do.	-	-	-	-	Sept. "
Total	8	0	0	3	0	5
DEPARTMENT OF LABOR:						
Departmental accounting system	Mar. 1968	-	-	Oct. 1972	-	-
Federal-State employment security agencies system (Federal portion)	May 1970	-	-	Dec. 1970	-	-
Total	2	0	0	2	0	0
DEPARTMENT OF STATE:						
Departmental	Sept. 1968	-	-	-	-	Dec. 1975
Agency for International Development	Dec. 1967	-	-	-	-	Do.
Foreign Service Retirement and Disability Fund	Sept. 1968	-	-	July 1970	-	-
Working capital fund	do.	-	-	May 1965	-	-
International Boundary and Water Commission, United States and Mexico	do.	-	-	Jan. 1953	-	-
Total	5	0	0	3	0	2
DEPARTMENT OF TRANSPORTATION:						
Office of the Secretary	June 1970	-	-	-	Apr. 1973	-
Federal Aviation Administration	do.	-	-	-	July 1970	-
Federal Railroad Administration	do.	-	-	-	-	Dec. 1973
National Highway Traffic Safety Administration	do.	-	-	-	-	Oct. "
Transportation Systems Center	do.	-	-	-	-	Mar. 1974
Alaska Railroad Revolving Fund	do.	-	-	Sept. 1957	-	-
Coast Guard	do.	-	-	Dec. 1951	-	-
Federal Highway Administration	do.	-	-	June 1967	-	-
Total	8	0	0	3	2	3
DEPARTMENT OF THE TREASURY:						
Internal Revenue Service:						
Administrative Accounting	May 1969	-	-	Oct. 1972	-	-
Revenue Accounting	Dec. 1972	-	-	-	-	Dec. 1973
Office of the Treasurer:						
Administrative Accounting	May 1969	-	-	June 1968	-	-
Accounting for public moneys	Feb. 1971	-	-	-	-	July 1973
Consolidated Federal Law Enforcement Training Center						
Office of the Secretary	May 1969	-	-	June 1973	-	-
Working Capital Fund	do.	-	-	" 1969	-	-
Bureau of Accounts:						
Administrative accounting	do.	-	-	June 1969	-	-
Central accounting for cash operations	Oct. 1968	-	-	Oct. 1968	-	-
Central accounting for foreign currency	June 1969	-	-	June 1969	-	-
Investments accounting operations	Mar. "	-	-	Mar. "	-	-
Bureau of Customs	May 1970	-	-	Nov. 1972	-	-
Bureau of Engraving and Printing	" 1969	-	-	July 1952	-	-
Bureau of the Mint	do.	-	-	Jan. 1953	-	-
Bureau of the Public Debt:						
Administrative Accounting	do.	-	-	June 1968	-	-
Public Debt Accounting	Dec. 1968	-	-	Dec. "	-	-
Fiscal Service Payroll System	May 1969	-	-	May 1967	-	-
U. S. Secret Service	do.	-	-	Nov. 1971	-	-
Bureau of Alcohol, Tobacco and Firearms	do.	-	-	-	-	Dec. 1973
Total	19	0	0	15	0	4

APPENDIX II

<u>Department or agency</u>	<u>Principles and standards</u>			<u>System designs</u>		
	<u>Approved</u>	<u>Submitted</u>	<u>Scheduled for submission</u>	<u>Approved</u>	<u>Submitted</u>	<u>Scheduled for submission</u>
ACTION	-	-	Aug. 1973	-	-	Dec. 1974
ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS	June 1972	-	-	June 1972	-	-
AMERICAN BATTLE MONUMENTS COMMISSION	Aug. 1958	-	-	Aug. 1958	-	-
ATOMIC ENERGY COMMISSION	Mar. 1963	-	-	Mar. 1963	-	-
CANAL ZONE GOVERNMENT	June 1964	-	-	June 1964	-	-
CIVIL AERONAUTICS BOARD	Jan. 1968	-	-	Jan. 1968	-	-
CIVIL SERVICE COMMISSION:						
Administrative accounting	Nov. 1968	-	-	May 1970	-	-
Retirement and Disability Fund	do.	-	-	Nov. 1968	-	-
Group Life Insurance Fund	do.	-	-	do.	-	-
Employee Health Benefits Fund	do.	-	-	do.	-	-
Retired employees health benefits fund	do.	-	-	do.	-	-
ENVIRONMENTAL PROTECTION AGENCY	-	-	July 1973	-	-	July 1975
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	May 1971	-	-	Feb. 1973	-	-
EXECUTIVE OFFICE OF THE PRESIDENT:						
Office of Economic Opportunity	Oct. 1969	-	-	-	-	Oct. 1974
Office of Emergency Preparedness	Apr. 1972	-	-	-	-	(f)
Office of Management and Budget	June 1967	-	-	June 1967	-	-
National Security Council	" 1972	-	-	" 1972	-	-
Office of the Vice President	May "	-	-	Sept. "	-	-
The White House	Oct. 1969	-	-	Oct. 1969	-	-
Office of Science and Technology	-	-	(f)	-	-	(f)
FARM CREDIT ADMINISTRATION	Feb. 1970	-	-	-	-	July 1973
FEDERAL COMMUNICATION COMMISSION	Sept. 1958	-	-	Sept. 1958	-	-
FEDERAL HOME LOAN BANK BOARD	June 1972	-	-	-	-	Dec. 1973
FEDERAL MEDIATION AND CONCILIATION SERVICE	Dec. 1969	-	-	-	-	Do.
FEDERAL POWER COMMISSION	June 1965	-	-	June 1965	-	-
FEDERAL TRADE COMMISSION	Aug. 1958	-	-	Aug. 1958	-	-
GENERAL SERVICES ADMINISTRATION:						
General	June 1965	-	-	June 1965	-	-
Payroll	do.	-	-	Apr. 1973	-	-
Federal Buildings Fund	-	-	Nov. 1973	-	-	Mar. 1974
ADP Fund	-	-	Fiscal year 1975	-	-	Fiscal year 1975
INDIAN CLAIMS COMMISSION	Jan. 1961	-	-	Jan. 1961	-	-
INTERSTATE COMMERCE COMMISSION	June 1968	-	-	June 1968	-	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	" 1969	-	-	" 1969	-	-
NATIONAL CAPITAL PLANNING COMMISSION	Mar. 1958	-	-	Mar. 1958	-	-
NATIONAL CREDIT UNION ADMINISTRATION	Sept. 1970	-	-	-	-	Dec. 1974
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES	June 1973	-	-	-	-	Dec. 1973
NATIONAL LABOR RELATIONS BOARD	" 1972	-	-	-	-	Do.
NATIONAL MEDIATION BOARD	July 1958	-	-	July 1958	-	-
NATIONAL SCIENCE FOUNDATION:						
General Accounting	Apr. 1969	-	-	June 1973	-	-
Payroll System	do.	-	-	-	-	Nov. 1973
RAILROAD RETIREMENT BOARD	June 1968	-	-	Feb. 1971	-	-
RENEGOTIATION BOARD	Sept. 1958	-	-	Sept. 1958	-	-

Department or agency	Principles and standards			System designs		
	Approved	Submitted	Scheduled for submission	Approved	Submitted	Scheduled for submission
SECURITIES AND EXCHANGE COMMISSION	June 1969	-	-	June 1969	-	-
SELECTIVE SERVICE SYSTEM	Jan. 1973	-	-	Apr. 1954	-	-
SMALL BUSINESS ADMINISTRATION	Dec. 1968	-	-	Aug. 1970	-	-
SMITHSONIAN INSTITUTION	Aug. 1959	-	-	" 1959	-	-
National Gallery of Art	Nov. 1958	-	-	Nov. 1958	-	-
UNITED STATES INFORMATION AGENCY	Dec. 1968	-	-	Dec. 1970	-	-
VETERANS ADMINISTRATION:						
Administrative Accounting	Oct. 1972	-	-	Sept. 1956	-	-
Personnel and pay system	do.	-	-	July 1969	-	-
Medical care and administration	do.	-	-	Sept. 1956	-	-
Construction of facilities	do.	-	-	do.	-	-
Supply fund	do.	-	-	do.	-	-
Direct Loan program	do.	-	-	Nov. 1953	-	-
Loan Guaranty program	do.	-	-	Mar. 1954	-	-
Insurance program	do.	-	-	Oct. 1972	-	-
Benefits Payment accounting	do.	-	-	-	-	Dec. 1974
DISTRICT OF COLUMBIA GOVERNMENT	Feb. 1972	-	-	-	-	Do.
Total as of June 30, 1973	<u>292</u>	<u>15</u>	<u>8</u>	<u>113</u>	<u>6</u>	<u>196</u>

^aSubmittal data indefinite until receipt of departmental plans to consolidate administrative accounting systems.

^bTo be scheduled and submitted for approval by Dec. 31, 1976.

^cTo be resubmitted in fiscal year 1975.

^dPreviously approved and resubmitted.

^eTo be resubmitted on dates shown in parenthesis.

^fTo be disestablished July 1, 1973.

^gPreviously approved Nov. 1954.

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