

DOCUMENT RESUME

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Highlights of GAO's financial requirements for fiscal year (FY) 1978 were presented. The status of FY 1977 funding was summarized, showing estimated total obligations at \$157,128,500. It was estimated that requirements for FY 1978 would be \$167.5 million, an increase of \$10.1 million over 1977. About 90% of the increase would finance current operations and the remainder would support an increased workload. Requests for more resources were based on coverage of work in three categories. First, normal audit coverage will be needed for programs established by new legislation, such as the Energy Conservation and Production Act of 1976, and the Public Works Act of 1976. Second, there will be an increased workload resulting from legislative mandates for specific one-time studies. Third, needs will be increased for GAO's basic responsibilities, under statutes, to supply information to Congress and improve its oversight of executive agencies. Recent GAO accomplishments were also summarized. (HTW)

STATEMENT OF  
ELMER B. STAATS, COMPTROLLER GENERAL OF THE UNITED STATES  
BEFORE THE LEGISLATIVE SUBCOMMITTEE  
APPROPRIATIONS COMMITTEE  
HOUSE OF REPRESENTATIVES

ON  
BUDGET ESTIMATES FOR FISCAL YEAR 1978

2.3/77

MR. CHAIRMAN AND MEMBERS OF THE SUBCOMMITTEE:

Today we are presenting GAO's financial requirements for fiscal year 1978. We are making what I consider to be a conservative budget request, one which is based directly on known changes in our workload that will impact on our operations in FY 1978. It provides little flexibility and will challenge us in our operations throughout the year to choose for performance only that work which most needs to be done.

In my statement today, I will highlight briefly the more detailed "Justification of Estimates," which was submitted to you earlier. Following my statement, I will respond to any questions you may have.

STATUS OF FY 1977 FUNDING

I will first summarize the status of our FY 1977 appropriations.

Appropriation for FY 1977		\$150,580,000
Anticipated Reimbursements		500,000
Supplemental Appropriation Requested:		
October 10, 1976, Payraise:		
Salary	\$6,063,100	
Related Benefits	446,400	
Health Benefits	359,000	
Subtotal Available		<u>6,868,500</u>
		<u>157,948,500</u>
Less: Amount to be Absorbed	820,000	820,000
Estimated Total Available		<u>\$157,128,500</u>
Obligations through January 1, 1977		\$40,368,304
Estimated Obligations--Remainder of FY 1977		<u>\$116,760,196</u>
Estimated Total Obligations for FY 1977		<u>\$157,128,500</u>

APPROPRIATIONS REQUEST FOR FY 1978

We estimate that we will need \$167.5 million to finance our FY 1978 operations. This is an increase of \$10.1 million over our FY 1977 requirement. About 90 percent of the increase--\$8.8 million--is needed to finance our current level of operations. The remainder will finance the 31 average staff-years needed to meet increased workload. The following summarizes this.

	<u>Amount</u>	<u>Percent</u>
<u>--Increases Needed to Support Current Operations</u>		
**Full year's cost of 1977 pay increases, plus promotions, periodic step increases, and associated benefits for staff at approved FY 1977 levels.	\$4,784,700	
**increases in cost of supplies, equipment, services, space, and travel.	<u>4,002,300</u>	
Subtotal	\$8,787,000	87
<u>--Increases Needed to Support Increased Workload</u>		
**Costs of pay, associated benefits, travel and other benefits for staff (31 staff-years) needed to meet increased workload.	<u>1,286,000</u>	<u>13</u>
Total Increases Required	<u>\$10,073,000</u>	<u>100</u>

As outlined in the budget material previously presented, we are requesting 5,175 staff-years for FY 1978. This is an increase of 31 staff-years over the 5,144 authorized for FY 1977. This figure was arrived at only after a careful reconsideration and reordering of priorities. GAO work mandated by statute, direct assistance work, and reviews of program efficiency and effectiveness will require an increase of 65 staff-years--34 of which can be reprogrammed

from other categories, largely from claims settlement and debt collection activities. The net increase of 31 staff-years which we are requesting for FY 1978 compares with 250 additional staff-years approved by the Congress for FY 1977.

In formulating our need for more resources for FY 1978, we did not anticipate the effects of future congressional actions--no matter how likely they are to occur. We restricted the requests to cover:

1. New legislation establishing programs or agencies requiring normal audit coverage under GAO's existing audit responsibilities.
2. Specific legislative mandates calling for GAO audits beyond those required under GAO's normal audit responsibilities.
3. Resource needs in areas where the level of effort is inadequate to meet basic responsibilities under GAO's statutes.

Our FY 1977 budget did not--except for requests reasonably foreseen as a result of the then newly enacted oil policy legislation--provide increased staff to meet requests from congressional committees.

We are continuing to hold the line as much as possible on our requests for resources to meet this workload, even though we presently estimate that it will require a small increase in staff-years in FY 1978 over those we are estimating for FY 1977. We will work with Committees and Members case by case to find ways of meeting their needs with as small an increase in the resources used for this work as possible. Nevertheless, if our estimates prove correct we will need to reduce our work in other program areas to satisfy this requirement.

A number of recent legislative proposals--if enacted--would materially increase our workload. For example, financial disclosure bills, which would require extensive financial reporting by Federal employees, candidates for Federal office, and Members and Committees of Congress, would place sizable review and verification demands on GAO. Proposed lobby registration legislation would also place considerable administrative requirements on GAO. Proposed "Sunset" and "zero-base" budgeting legislation would greatly increase the need for program evaluation and analysis for GAO. There are, of course, many others. We cannot assess the likelihood of their passage, and we have not requested resources to do the work they would require. Should the above proposals be enacted in their present form, we would probably need a supplemental appropriation to meet these new responsibilities.

It is important to emphasize that the Congress expects GAO to maintain a reasonable level of audit coverage of the major ongoing Federal programs and activities. We view this as our basic responsibility which must be carried out effectively. So great was their concern with this need that our Division and Office Directors requested 162 staff-years beyond the number I am requesting for FY 1978. My decision to limit our request required some very difficult choices during a detailed review of all of our ongoing and planned work.

My decisions were based on a review of the requirements of each GAO organizational unit, of each of the program categories that I will discuss later, and of the major programs and issues that we approach on a GAO-wide basis. This was a move toward the concepts of zero-base budgeting, in which we had to look at our priorities and decide what could be postponed.

IMPACT OF RECENT LEGISLATION AND  
OTHER CONGRESSIONAL ACTIONS

This past year the Congress has directed GAO to undertake several special studies and continuing work. The major requests which will affect our workload in FY 1978 are:

--The Energy Conservation and Production Act of 1976

(August 14, 1976) established several programs, involving the Federal Energy Administration, the Department of Housing and Urban Development, and the Community Services Administration. The Act specifically requires GAO to estimate energy savings resulting from the programs established by the statute; to thoroughly evaluate agency effectiveness in conserving renewable resource potential in the sectors or regions affected; and to review the extent and effectiveness of compliance monitoring of the programs. This assignment is in addition to the already extensive audit and evaluation responsibilities placed on us in the energy area by the Federal Energy Administration Act of 1974, the Energy Reorganization Act of 1974, and the Energy Policy and Conservation Act of 1975.

--The Public Works Act of 1976 (July 22, 1976) established a program, administered by the Secretary of the Treasury, to provide State and local governments with \$1.25 billion in antirecession payments. Among other things, GAO is required

to investigate the impact those payments have on State and local government operations and on the national economy. The Act also requires us to report to the Congress on the results of our investigation, to evaluate the macroeconomic effect of the program, and to recommend ways to improve the effectiveness of similar programs. Other portions of the Act--authorizing the expenditure of \$2 billion in public works assistance--while not specifically directing GAO to perform work, will nonetheless further increase our workload.

--The Toxic Substances Control Act (October 11, 1976) extended Federal control to certain previously unregulated chemicals to protect human health and the environment. It requires testing, restricts the use, and regulates the marketing of such chemicals. The Act requires GAO to review the adequacy of an indemnity study required of the EPA Administrator and to report our findings to the Congress within 6 months after receipt of the study.

--The United States Grain Standards Act of 1976 (October 21, 1976) established a Federal Grain Inspection Service, within the Department of Agriculture, as a way of strengthening existing grain inspection requirements. It provides that during the first 2 years of the new Act, the Federal Grain Inspection Service, the Department of Agriculture's Office of Investigation, and GAO must thoroughly evaluate the status of inspection at interior locations, identify any needed reforms, and report to the House and Senate Agriculture Committees.

GAO is also required to review the conclusions reached by the two other study groups.

--Conference Report No. 94-1475 (September 3, 1976) of the Senate and House Appropriations Committees directed GAO to study the operating costs, requirements, and changes made in the Defense Supply Agency's Defense Integrated Data System.

--The Railroad Revitalization and Regulatory Reform Act of 1976 (February 5, 1976) provides \$6.4 billion in Federal aid for the Nation's railroads. The Act requires GAO to audit the United States Railway Association and a Federal Railroad Administration subsidy program to States for continuation of rail freight service on light density lines. Beyond these direct requirements, the Act has other significant implications for GAO. It gives us broad authority to review the finances and operations of the Consolidated Corporation--the new corporation made up of seven bankrupt lines--and the actions of the railroads to rehabilitate their facilities.

Other legislation has been enacted which--while not placing specific requirements on GAO--will nonetheless increase our work since we must audit these programs as a part of our normal responsibilities under to the Budget and Accounting Act of 1921 and other statutes. For example:

--The Indian Health Care Improvement Act (September 30, 1976) authorized major sums for expanding and upgrading Indian Health Service medical facilities. The Act contemplates that,

under the Indian Self-Determination Act, tribes may contract with IHS for medical services rather than have IHS provide such services directly. The congressional interest manifested by the legislation will necessitate GAO work to assess IHS activities.

- The Older Americans Amendments of 1975 continued and expanded the Older Americans Act through fiscal year 1978 with a total authorization exceeding \$1.7 billion. Key provisions of the amendments include: the designation of four priority services (transportation, home services, legal counseling, and residential repairs); an increase in State allotments for administration; a new Age Discrimination Act; and an expansion of the senior community services employment program. These changes will require GAO work.
- The Government in Sunshine Act (September 13, 1976) seeks to give the public complete information on Federal decisionmaking while protecting the rights of individuals and the ability of the Government to fulfill its responsibilities. GAO will need to consider the implications of this Act in much of its work.
- The "National Science and Technology Policy, Organization, and Priorities Act of 1976" (May 11, 1976) established an Office of Science and Technology Policy; a President's Committee on Science and Technology, and a Federal

Coordinating Council for Science, Engineering, and Technology.

We will need to monitor how well the new organizations meet the responsibilities given them.

PLANNED APPLICATION  
OF RESOURCES

In recent years, I have discussed with you the way we analyze our need for resources. We consider the resources that will be required to fulfill responsibilities assigned to our individual divisions and offices. We also look at our need for resources by Office-wide program categories. It helps us to "balance" the way we apply our resources.

Our "Justification of Estimates" considers each of these approaches in considerable detail. Attachment 1 is an overview of the way we plan to apply our resources by divisions and offices. That attachment also refers to the section of our "Justification of Estimates" which discusses resource needs of the various divisions and offices. They are our best estimates. However, changed conditions, new legislation, and changing patterns of committee and Member requests could--and probably will--require us to make some shifts. Resource shifts, particularly those involving field staff, are an important way for us to respond to changed conditions.

As for our GAO-wide program categories, our needs for staff are as follows:

	Estimated Staff Years		
	<u>FY 1977</u>	<u>FY 1978</u>	<u>Change</u>
--Special Work Mandated by Statute	112	120	+8
--Direct Assistance to Committees and Members of Congress	1,449	1,459	+10
--Review of Programs, Under Current Statutes, for Economy, Efficiency, and Effectiveness	2,281	2,325	+44
--Examination of Agencies' Financial Systems, Transactions, Accounts, and Reports	229	225	-4
--Financial Management Improvement	167	167	-
--Claims Settlement and Debt Collection Activities	130	103	-27
--Legal Services and Decisions	205	205	-
--Executive Direction and Management Services	<u>571</u>	<u>571</u>	<u>-</u>
Total	<u>5,144</u>	<u>5,175</u>	<u>+31</u>

Thus, our plans anticipate increases in special work mandated by statute; direct assistance to committees; and reviews of the economy, efficiency, and effectiveness of existing programs. Some resource shifts from other program categories--largely claims settlement and debt collection activities--are planned. I will discuss each of these briefly--highlighting some of the more significant changes. Detail is included in Tab C of our "Justification of Estimates."

#### SPECIAL WORK MANDATED BY STATUTE

Our work under this category includes responding to legislation and committee reports that require us to make a particular study or audit, usually

by a certain date. This work involves onetime--not continuing--requirements. That is how it differs from work done under legislation that adds to our continuing responsibilities, such as the Accounting and Auditing Act of 1950; the Legislative Reorganization Act of 1970; the Congressional Budget and Impoundment Control Act of 1974; and, most recently, the Energy Conservation and Production Act of 1976. I have already discussed some of the specific legislative mandates under which we will be working in FY 1978. Overall, our work in this category will require 120 staff-years in FY 1978, compared to 112 in FY 1977.

DIRECT ASSISTANCE TO COMMITTEES  
AND MEMBERS OF CONGRESS

Our responsibility to respond to the specific requests of committees and Members has been emphasized by recent legislation. Work that we classify in this category includes:

- Committee and Member requests;
- testimony at hearings;
- staff assigned to Congressional Committees;
- advice on pending legislation;
- accounting, auditing, and advisory services for House and Senate financial and administrative operations; and
- Congressional liaison activities.

We do work for virtually all committees. Attachment 2 demonstrates this. Requests range from minor efforts, involving less than a staff-year, to major ones, requiring over 25 staff-years. While we get many requests

from Members of Congress, they constitute only about one-third of of the staff-year requirements for this program category. The rest stem largely from committee requests.

Many of the requests we receive from Committees and Members deal with matters needed in both the congressional legislative and oversight roles. Many involve controversial matters affecting congressional districts and States. The Appendix to our "Justification of Estimates" includes examples that show the range and diversity of the requests we receive.

When requests of particular Committees or Members are for work in an area of general interest, we can often broaden the work to cover the needs of others. This has proved to be an effective way to fulfill different requests dealing with the same or similar subject matter. Increasingly, we are able to use work under requests to meet objectives that we would otherwise seek to achieve through our self-initiated work. Of course, any changes in the scope of requested work are discussed with the Committees or Members involved. We want to be sure that our reports are not delayed to the point that their value to the requestor is reduced.

No small part of our assistance to Committees is the testimony that we provide. We testified before congressional committees on 172 occasions last year, compared to 69 the previous year.

As I have mentioned, although our work in this category will increase by 10 staff-years from FY 1977 to FY 1978, we plan to meet this increase by reprogramming from our claims settlement program category.

REVIEWS OF ECONOMY, EFFICIENCY,  
AND PROGRAM EFFECTIVENESS

These self-initiated reviews are designed to give the Congress information and recommendations to improve its oversight of executive agencies. They also give information on program results or program effectiveness and other analyses to help the Congress consider legislative proposals for new or changed programs. The Legislative Reorganization Act of 1970 and the Congressional Budget and Impoundment Control Act of 1974 emphasize GAO's role in aiding the Congress with its legislative as well as its oversight responsibilities. Both Acts have had a major impact on our work.

In planning our self-initiated work, we first consider the needs and interest of the Congress. In this way we can provide reports that are both relevant and timely. Close, continuing contacts with congressional committees are an important way to assure the usefulness of our work products.

Our self-initiated work is as reflective of congressional interest as we can make it. For example, as we see it, zero-base budgeting and "sunset" proposals--both of apparent current and continuing concern to the Congress--will greatly depend on effective program evaluation. Recognizing this, we plan increased efforts over the next several years to develop better ways of making program evaluations and to assess the ability of Federal agencies to make good evaluations.

In planning our work--both self-initiated and in response to requests--we work closely with the other parts of the legislative branch--the

Congressional Research Service, the Congressional Budget Office, and the Office of Technology Assessment--to exchange information and avoid duplication of effort.

In selecting areas for our self-initiated work, we consider:

- expressions of congressional interest;
- the importance of programs and activities in terms of public impact, amount of expenditures, investment in assets, and amount of revenues;
- the newness of programs and activities;
- public criticism indicating the need for corrective action; and
- the extent and recentness of prior work by GAO or by agency internal review and evaluation groups.

We have staff located throughout the Washington, D. C. area; in 35 offices and suboffices across the continental United States; and in four offices overseas. From these offices, our staff travels to wherever Government programs are carried out. We are, therefore, able to identify problems as they develop and to keep abreast of what is happening day-to-day in the planning and operation of Federal programs.

Our Government-wide responsibilities give us the ability and responsibility to review programs that involve more than one agency. Thus we are able to identify program overlaps, duplication of effort, and the need to correct gaps in program coverage. We can also look at interagency and Government-wide relationships. Our objective in all this work is to point out to the Congress how program effectiveness, efficiency, and economy can be improved.

At present, we have 372 individual assignments in process covering work under this category. Each of these assignments has particular, defined objectives.

Increasingly through a family of assignments, we are examining major issues of highest concern to the Congress. As one way of doing this, we assign planning and coordination responsibilities for the review of some of the more significant issues, particularly those involving more than one Federal agency, to a single "lead" division. That division consults with congressional committees, CRS, CBO, and OTA. It gets advice and assistance throughout GAO, and from agency and non-governmental sources. Based on all of this, the lead division plans how GAO can make the greatest contribution. Then, the lead division follows through and coordinates GAO-wide work related to the issue. Health, housing, energy, law enforcement, consumer and worker protection, and income security are some of the 29 areas for which we have assigned this type of lead responsibility.

The appendix to our "Justification of Estimates" includes examples of our self-initiated work. They were selected not to detail our total effort, but to point up their range and their relevance to current national concerns.

In fiscal year 1978, we will devote 2,325 staff-years to work in this category. This is 44 staff-years more than we used for such work in FY 1977. The increase is needed to meet our responsibilities in FY 1978 for new and greatly expanded programs. I have already discussed some of the new or changed programs that will affect GAO in FY 1978.

Before requesting increases to provide the needed coverage of these programs, we first made all the adjustments among existing programs that we believe to be possible and still meet the significant responsibilities assigned to us. The increase that we are requesting is as small as we we can make it.

#### COMMENTS ON OTHER PROGRAM CATEGORIES

All of our program categories are described in the "Justification of Estimates." My comments thus far have covered the larger ones. I would like now to briefly highlight the others.

#### Examination of Agencies' Financial System, Transactions, Accounts, and Reports

Under other program categories, we consider financial implications. Work under this category, however, is primarily directed to financial accountability. It emphasizes the completeness and accuracy of accounting records and statements, the validity of financial transactions, and the timeliness and usefulness of reports.

Under it, we review accounting systems as they actually operate in connection with agency programs throughout the Government. We audit and settle the accounts of accountable officers in both civil and military departments and agencies and at military finance centers. We also make audits of Government corporations as required by the Government Corporation Control Act of 1945.

Staff-years applied to this category will decrease slightly in FY 1978 from the 229 staff-years to be used in FY 1977. We will continue to emphasize audits of financial control systems rather than of individual transactions.

## Financial Management Improvement

This category brings together GAO-wide work directed to improving financial management in Government. In FY 1978, we will:

- Continue to participate in the Joint Financial Management Improvement Program (with Treasury, OMB, and the Civil Service Commission).
- Help Federal, State, and local governments to improve their accounting, auditing, and program evaluation standards and methods.
- Review and, where warranted, approve agency accounting systems. Our progress has been good and we still contemplate having all agency accounting systems approved by the end of FY 1980.
- Help committees to get the fiscal, budgetary, and program information they need and to effectively use the information they get. This is an increasingly important part of our work--one which got particular emphasis as a result of the Budget and Impoundment Control Act of 1974.

Staff-year requirements for this category in FY 1978 will be the same as in FY 1977.

## Claims Settlement and Debt Collection Activities

This category includes our work in settling claims by and against the United States. Under it, we respond to claims presented to us for settlement. Our progress in handling the volume of workload in a reasonably timely manner has been good. Management improvements continue to permit us to do this job with less staff. In FY 1978 we will require 103 staff-years for this function, 27 fewer staff-years than in FY 1977.

## Legal Services and Decisions

Our legal work covers virtually the full range of Government receipt and expenditure activity. This work involves:

- preparing legal decisions and questions within the jurisdiction of the Comptroller General,
- preparing legal decisions in response to requests of unsuccessful bidders,
- furnishing legal reference and legislative services,
- making legal reviews of audit reports,
- providing legal services to Committees and Members of the Congress, and
- providing legal services to GAO divisions and offices.

Resource requirements for this program category in FY 1978--205 staff-years--will remain at the FY 1977 level.

#### Executive Direction and Management Services

This program category includes activities of a number of offices which manage and support the work of our operating divisions. Over the past past several years, we have worked to improve the support services provided. We have emphasized the training and staff development required to meet the needs of a GAO staff that has become highly interdisciplinary. Greatly needed expansion of our library and reference services to provide our audit and evaluation staff with a wider range of research and reference material has been a priority concern. Yet, we have still attempted to reduce the costs of our support functions wherever possible. Our work in the category will require 571 staff-years in FY 1978, the same as in FY 1977.

## ACCOMPLISHMENTS

Before concluding my statement, I will summarize some of our recent accomplishments.

In FY 1976 through the transition period, we issued 1,299 audit reports to the Congress, committees, Members, and agency officials. In FY 1977, through December 31, we have issued 223 such reports, and as of that date, work on 1,571 assignments was in process. During the same period we issued 4,067 legal decisions to heads of departments and agencies; to certifying, contracting, and disbursing officers; and to individual claimants. In that year, based on congressional requests, we provided 513 legal opinions and commented on 426 pieces of legislation.

As you know, we constantly try to identify opportunities to improve the economy and effectiveness of Government programs and operations. Where possible we identify collections received and estimate dollar savings that result directly from GAO actions. These totaled \$532.2 million in FY 1976 through the transition period.

Collections attributable directly to GAO efforts totaled \$50.4 million. The significant reduction in collections below FY 1975 resulted from transfer of transportation audit responsibilities to the General Services Administration. Collections include:

- Collection of debts that other Federal agencies had been unable to collect.
- Collection of excessive or erroneous payments made over a range of circumstances, including those resulting from defective computer programs and from overcharges for commercial transportation and other services provided to Government agencies.

During the same period savings directly attributable to GAO work totaled \$481.8 million dollars. Those savings resulted from a wide variety of improvements in the economy and efficiency of Government programs and operations. They include 117 actions involving 25 different departments and agencies. They cover Federal activities in such diverse areas as ADP operations, facilities construction, manpower training and utilization, transportation, communication, contracting, supply management, logistics, and energy conservation.

Beyond this, in FY 1976 through the transition period GAO contributed directly and substantially to further Federal collections and savings of \$1.6 billion. This includes GAO contributions to congressional and agency actions to terminate and deactivate major military weapons systems, standardize equipment, reduce the scope and funding requirements of evaluation of educational programs at Federal agencies, consolidate common agency support activities, improve accounting and financial management systems, revise Federal travel regulations, etc.

In addition, Federal agencies took many actions in response to GAO recommendations to achieve economies or make improvements in their operations which cannot be accurately quantified into dollar savings. For example, GAO reports contributed to the reduction of Medicaid payments and administrative costs under the Supplemental Security Income Program; to the phaseout of U. S. economic assistance to Turkey; to the development of procedures to prevent SBA's lease guarantee from sustaining losses; and to improvements in mailing practices and the reduction of mailing costs.

Although the dollar collections, the savings, and the economies that result from our work are substantial, perhaps even more important are the many recommendations we make which, while not resulting in dollar savings, point out ways to make Federal programs more effective. These GAO actions often directly affect the well-being of individual citizens. A few examples follow:

Making highways safer - A GAO report pointed up how--through legislation--Federal funding could be better used to further highway safety. The Highway Safety Act of 1976 provided funding arrangements along the lines we recommended.

Improving vehicle safety - As a result of GAO recommendations, the National Highway Traffic Safety Administration established a followup procedure to help insure that dealers did not sell defective vehicles in inventory until they corrected the defects.

Fostering public participation in Government activities - In response to our recommendations, the Federal Highway Administration and the Federal Aviation Administration issued instructions which should result in more direct citizen involvement in Government financed highway and construction projects.

Eliminating unsafe products - As a result of a GAO recommendation, an evaluation of Red No. 2 color additive was performed, which led to a Food and Drug Administration ban on its use in foods, drugs, and cosmetics.

## CONCLUSION

Mr. Chairman, this concludes my opening statement. My associates and I will be happy to answer any questions you may have.

PLANNED APPLICATION OF RESOURCES BY  
DIVISIONS AND OFFICES

Total Staff-years, (Including  
field time and consultants)

<u>Division or Office</u>	<u>FY 1977</u>	<u>FY 1978</u>	<u>Change</u>	<u>Reference**</u>
Office of the Comptroller General	13	13	-	E
Special Staff Services	20	20	-	F
Office of the General Counsel	241	241	-	G
Assistant Comptroller General Policy and Program Planning	52	39	-13	H
Assistant Comptroller General, Special Programs	461	554	+93	I
Federal Personnel and Compensation Division	266	267	+1	J
Financial and General Management Studies Division	344	345	+1	K
Joint Financial Manage- ment Improvement Program	5	5	-	L
General Government Division	411	427	+16	M
International Division	230	230	-	N
Logistics and Communi- cations Division	485	485	-	O
Human Resources Division	685	675	-10	P
Procurement and Systems Acquisition Division	498	498	-	Q
Community and Economic Development Division	574	556	-18	R
Claims Division	152	123	-29	S
Field Operations Division	196	186	-10	T
Director, Management Services	<u>511</u>	<u>511</u>	-	U
GAO Ongoing Staff-years	<u>5,144</u>	<u>5,175</u>	<u>+31</u>	

REPORTS TO COMMITTEES AND MEMBERS OF  
CONGRESS  
FISCAL YEAR 1976 AND  
FIRST 3 MONTHS OF 1977 AND  
REQUESTS ON HAND AT DECEMBER 31, 1976

	<u>Number of Reports</u>		<u>Requests</u> <u>on hand</u> <u>12/31/76</u>
	<u>FY 76</u>	<u>3 Months</u> <u>of FY 77</u>	
<b>House Committees:</b>			
Aging, Select	1	-	2
Agriculture	4	-	1
Appropriations	28	5	14
Armed Services	16	2	9
Banking, Currency and Housing	3	1	4
Budget	5	-	3
Commission on Administrative Review	-	-	1
District of Columbia	1	1	1
Education and Labor	1	-	9
Foreign Affairs	-	-	-
Government Operations	28	5	27
House Administration	2	-	-
Indian Policy Review Commission	-	-	1
Interior and Insular Affairs	3	3	7
International Relations	19	1	2
Interstate and Foreign Commerce	11	-	23
Judiciary	3	-	6
Merchant Marine and Fisheries	3	1	3
Post Office and Civil Service	13	2	16
Public Works and Transportation	3	1	6
Rules	1	-	-
Science and Technology	14	-	13
Small Business	5	1	6
Veterans' Affairs	-	-	-
Ways and Means	3	1	8
Commission on Information and Facilities	-	-	-
Select Beauty Shop	2	-	1
<b>Senate Committees:</b>			
Aeronautical and Space Sciences	3	-	1
Agriculture and Forestry	6	-	8
Appropriations	40	6	38
Armed Services	9	2	6
Banking, Housing and Urban Affairs	5	1	3
Budget	3	-	-
Commerce	6	1	9
Commission on Operation of the Senate	1	-	-
District of Columbia	-	1	-
Finance	3	-	1
Foreign Relations	2	-	8
Government Operation	26	3	21
Interior and Insular Affairs	6	1	11
Judiciary	4	1	4
Labor and Public Welfare	9	6	11
Post Office and Civil Service	3	-	-
Public Works	4	-	5
Veterans' Affairs	5	-	4
Nutrition and Human Needs, Select	1	-	3
Small Business, Select	2	-	2
Aging, Special	4	-	5
Rules and Administration	-	1	-
<b>Joint Committees:</b>			
Atomic Energy	5	-	1
Congressional Operations	-	-	1
Defense Production	3	1	3
Economic	15	-	6
Internal Revenue Taxation	7	2	15
Printing	2	1	-
Arrangements for Commemoration of the Bicentennial	-	1	-
<b>Total all Committees</b>	<b>343</b>	<b>53</b>	<b>331</b>
<b>To Officers of the Congress</b>	<b>11</b>	<b>12</b>	<b>5</b>
<b>Total all Committees and Officers of the Congress</b>	<b>354</b>	<b>65</b>	<b>336</b>
<b>Individual Requests by Members</b>	<b>295</b>	<b>62</b>	<b>272</b>
<b>Total Committees and Members</b>	<b>649</b>	<b>127</b>	<b>608</b>
<b>Reports to Congress as a whole</b>	<b>301</b>	<b>42</b>	<b>-</b>
<b>Grand Total</b>	<b>950</b>	<b>169</b>	<b>608</b>