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CONTENTS

How to Obtain Reports and Testimony	3
GAO Reports to the Congress and Federal Agencies	4
Subject Index	5
GAO Reports, July-December 1983	7
Agency Index	
Congressional Testimony by GAO Officials	49
Legal Decisions and Opinions	59
Bibliographies	61
Other Publications	62
General	62
Accounting and Auditing Procedures	64
Accounting and Financial Auditing	
Intergovernmental Audit Standards	
Joint Financial Management Improvement Program	67

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GAO Reports to the Congress and Federal Officials

This pamphlet lists reports of GAO audits and surveys of U.S. Government activities issued from July 1 through December 31, 1983. 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.

GAO Division Abbreviations

The abbreviations used in GAO report numbers indicate the GAO organizational unit which prepared the report.

AFMD	Accounting and Financial Management Division
FPCD	Federal Personnel and Compensation Division
GGD	General Government Division
HRD	Human Resources Division
IMTEC	Information Management and Technology Division
iD*	International Division
IPE**	Institute for Program Evaluation
MASAD*	Mission Analysis and Systems Acquisition Division
NSIAD*	National Security and International Affairs Division
OACG	Office of the Assistant Comptroller General
OCG	Office of the Comptroller General
OGC	Office of General Counsel
OISS	Office of Information Systems and Services
OPP	Office of Program Planning
PAD	Program Analysis Division
PEMD**	Program Evaluation and Methodology Division
PLRD*	Procurement, Logistics, and Readiness Division
RCED	Resources, Community, and Economic
	Development Division

^{*}ID, MASAD, and PLRD were merged to form NSIAD in May 1983.



^{**}IPE was renamed PEMD in November 1983.

SUBJECT INDEX

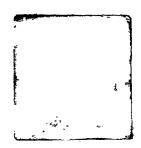
Accounting and Internal Controls	7
Agriculture and Food	8
Assistance to State and Local Governments	9
Automated Data Processing and Telecommunications	9
Civil Service	11
Defense Procurement	13
Education	16
Electric Energy	17
Employment and Training	17
Environmental Protection	18
Financial Institution Regulatory Activities	19
Financial Statements	20
Foreign Aid	22
Fossil Fuels	23
Government Administrative Management	24
Government Financial Management	26
Health and Medicare/Medicaid	27
Housing	29
Impoundment Reviews	29
Income Security and Social Services	30
Justice and Law Enforcement	31



33	34	36	36	38	39	4	4
:	Military Logistics	Military Personnel	:	Nuclear Energy	Taxes		
	:	:	:	:	:	:	:
:	•	:	:	:	:	:	:
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Management of Federal Energy Activities	Ξ	S	Natural Resources	ź	<u>.</u>	Trade	Transportation
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ACCOUNTING AND INTERNAL CONTROLS

item	Title	Accession Number	Report Number and Date
1	International Trade Commission Needs a System of Internal Audit.	121911	GAO/AFMD-83-93 Jul. 20, 1983
2	Review of Air Force Accounting Practices for Financing Depot Maintenance Contracts Through Its Depot Maintenance Industrial Fund.	121936	GAO/AFMD-83-86 Jul. 25, 1983
3	GAO's Review of Selected Operations of the Department of Transportation's Office of Inspector General.	122208	GAO/RCED-83-116 Aug. 23, 1983
4	Status of Federal Communica- tions Commission Efforts to Al- locate Costs Between Telephone Companies' Regulated and Un- regulated Activities.	122344	GAO/RCED-83-235 Sep. 2, 1983
5	Need for Internal Control Improvements at ACDA, Including Adequate Internal Audit Coverage.	122551	GAO/NSIAD-83-68 Sep. 30, 1983
6	Improvements Needed in EPA's Inspector General Operations.		GAO/AFMD-84-13 Oct. 21, 1983
7	Adequacy of the Department of Defense's Response to Its Inspector General's Report on the Use of Vehicles Assigned to the Office of the Secretary of Defense Executive Motor Pool.	122883	GAO/NSIAD-84-10 Oct. 25, 1983
8	Review of the Pension Benefit Guaranty Corporation's Progress Towards Improving Accounting and Internal Control Weak-	122892	GAO/AFMD-84-2 Nov. 22, 1983



Related reports: Items 34, 45, 58, 73, 76, 78, 98, 223

Related testimony: Item 53

nesses.

AGRICULTURE AND FOOD

item	Title	Accession Number	Report Number and Date
9	Followup on Actions Needed to Protect Depositors at Federally Examined Grain Warehouses.	121988	GAO/RCED-83-159 Jul. 18, 1983
10	Monitoring and Enforcing Food Safety—An Overview of Past Studies.	122302	GAO/RCED-83-153 Sep. 9, 1983
11	Operation of the Department of Agriculture's Special Dairy Dis- tribution Program in Nashville, Tennessee.	122367	GAO/RCED-83-239 Sep. 14, 1983
12	New or Renovated Warehouse Space Provided under Extended Storage Agreements.	122845	GAO/RCED-84-49 Oct. 14, 1983
13	Federal Agricultural Research Funding: Issues and Concerns.	122851	GAO/RCED-84-20 Oct. 20, 1983
14	USDA's Oversight of State Meat and Poultry Inspection Programs Could Be Strengthened.	122817	GAO/RCED-84-23 Oct. 21, 1983
15	Agriculture's Soil Conservation Programs Miss Full Potential in the Fight Against Soil Erosion.	122959	GAO/RCED-84-48 Nov. 28, 1983
16	Analysis of Certain Aspects of a Corn Shipment to South Texas to Meet Obligations to Producers under the Payment-in-Kind Program.	123039	GAO/RCED-84-71 Dec. 2, 1983
17	Cost Information on USDA's Tobacco Program.	123042	GAO/RCED-84-33 Dec. 12, 1983
18	Government-Held Surplus Dairy Products Held in Inventory.	123144	GAO/RCED-84-72 Dec. 20, 1983

Related reports: Items 107, 112, 123, 124, 148, 186

Related testimony: Items 8, 60

ASSISTANCE TO STATE AND LOCAL GOVERNMENTS

ltem	Title	Accession Number	Report Number and Date
19	Consolidation of Federal Assistance Resources Will Enhance the Federal-State Emergency Management Effort.	122263	GAO/GGD-83-92 Aug. 30, 1983
20	States Are Making Good Progress in Implementing the Small Cities Community Development Block Grant Program.	122365	GAO/RCED-83-186 Sep. 8, 1983
21	Information Regarding the Effect of Applying the Representative Tax System to the General Revenue Sharing, Medicaid, and Vocational Education Programs.	122343	GAO/GGD-83-106 Sep. 9, 1983
22	Trends and Changes in the Municipal Bond Market As They Relate to Financing State and Local Public Infrastructure.	122366	GAO/PAD-83-46 Sep. 12, 1983

Related reports: Item 265 Related testimony: Item 64

AUTOMATED DATA PROCESSING AND TELECOMMUNICATIONS

Item	Title	Accession Number	Report Number and Date
23	Army Can Benefit from Lessons Learned in Developing a New Facilities Management Informa- tion System.	121952	GAO/AFMD-83-85 Jul. 21, 1983
24	The Air Force Weapons Laboratory Should Validate Its Computer Needs and Evaluate Alternatives Before Continuing Its Cray-1 Computer Lease.	122158	GAO/AFMD-83-70 Jul. 22, 1983

item	Title	Accession Number	Report Number and Date
25	Navy Logistics Data Base Prob- lems Need Increased Manage- ment Attention.	122171	GAO/NSIAD-83-48 Aug. 19, 1983
26	Summary of Review of the Army's Division Level Data Entry Device Acquisition.	122347	GAO/IMTEC-83-1 Aug. 16, 1983
27	DOD's Automated Telecommunications Centers Reduce the Impact of Message Volume on Staffing.	122147	GAO/IMTEC-83-2 Aug. 16, 1983
28	Computer Technology at IRS: Present and Planned.	122292	GAO/GGD-83-103 Sep. 1, 1983
29	Software Problems in the Development of the Defense Fuel Automated Management System.	122298	GAO/IMTEC-83-5 Sep. 6, 1983
30	Need to Improve Management of ACDA's Automatic Data Processing and Operations Analysis Functions.	122555	GAO/NSIAD-83-66 Sep. 30, 1983
31	Conversion to Automated Mail Processing and Nine-Digit ZIP Code—A Status Report.	122476	GAO/GGD-83-84 Sep. 30, 1983
32	FBI Management of its Automated Information Systems.	122616	GAO/GGD-84-24 Oct. 18, 1983
33	Air Force Global Weather Central Initiates Positive Action to Assess Adequacy of Software Inventory.	122651	GAO/IMTEC-84-4 Oct. 21, 1983
34	GSA Should Strengthen Its Management and Cost Control over ADP Revolving Fund Activities.	122846	GAO/IMTEC-84-5 Oct. 25, 1983

item	Title	Accession Number	Report Number and Date
35	Greater Emphasis on Testing Needed to Make Computer Soft- ware More Reliable and Less Costly.	122852	GAO/IMTEC-84-2 Oct. 27, 1983

Related reports: Items 4, 274

Related testimony: Items 35, 37, 44, 48, 51, 52, 58

CIVIL SERVICE

item	Title	Accession Number	Report Number and Date
36	Federal Employee Demographics and Integration of State Retirement Plans with Social Security.	122160	GAO/FPCD-83-38 Jul. 27, 1983
37	Classification and Qualification Standards for the GS-1410 Library-Information Service Series.	122191	GAO/GGD-83-97 Aug. 12, 1983
38	Review of Overtime Practices and Controls at Selected Instal- lations in the Department of Defense.	122189	GAO/GGD-83-80 Aug. 24, 1983
39	Retrenchment and Redirection at the Office of Personnel Management.	122332	GAO/GGD-83-95 Aug. 22, 1983
40	Review of Selected Agencies' Intergovernmental Personnel Act Assignments.	122469	GAO/GGD-83-96 Aug. 29, 1983
41	Effect of Requiring New Federal Employees to Be Temporarily Covered by Both Social Security and Civil Service Retirement.	122260	GAO/OGC-83-1 Aug. 31, 1983

item	Title	Accession Number	Report Number and Date	
42	The Legal Services Corporation Board of Directors' Compensa- tion and Expenses and the New President's Employment Con- tract.	122262	GAO/HRD-83-69 Aug. 31, 1983	
43	New Performance Appraisals Beneficial But Refinements Needed.	122335	GAO/GGD-83-72 Sep. 15, 1983	
44	Cost Comparison of House of Representatives Page System Versus Regular Messenger Employees.	122550	GAO/GGD-83-108 Sep. 30, 1983	
45	OPM's Revolving Fund Policy Should Be Clarified and Manage- ment Controls Strengthened.	122778	GAO/GGD-84-23 Oct. 13, 1983	\$5 °C ≠ − on ,
46	Effect of National Security Decision Directive 84-Safeguarding National Security Information.	122641	GAO/NSIAD-84-26 Oct. 18, 1983	
47	Survey of Appeal and Grievance Systems Available to Federal Employees.	122640	GAO/GGD-84-17 Oct. 20, 1983	
48	Analysis of OPM's Report on Pay for Performance in the Federal Government—1980-1982.	122788	GAO/GGD-84-22 Oct. 21, 1983	
49	Reassignment of Senior Executive Service Members at the Department of the Interior.	122789	GAO/GGD-84-19 Nov. 4, 1983	
50	Increased Use of Prooductivity Management Can Help Control Government Costs.	123178	GAO/AFMD-84-11 Nov. 10, 1983	SQL 00°

ltem	Title	Number	and Date
51	Testimony of the Comptroller		GAO/GGD-84-32
	General on the Impact of the		Dec. 30, 1983
	Senior Executive Service.		

Accession

Report Number

Related reports: Items 149, 252

Related testimony: Items 5, 20, 27, 48, 62, 69, 70

DEFENSE PROCUREMENT

ltem	Title	Accession Number	Report Number and Date
52	Procurement to Satisfy Requisitions for Out-of-Stock Material Could Be Reduced.	121777	GAO/PLRD-83-89 Jul. 1, 1983
53	Air Force and Navy Trainer Aircraft Acquisition Programs.	121798	GAO/MASAD-83-22 Jul. 5, 1983
54	Improved Processes Can Reduce Requirements for Air Force War Reserve Spare Parts.	121834	GAO/PLRD-83-81 Jul. 8, 1983
55	Savings on the CVN-71 and Termination Costs of the CVN-72 and -73 Nuclear Aircraft Carriers.	122159	GAO/NSIAD-83-16 Jul. 21, 1983
56	Unresolved Cost Accounting Standard 409 Noncompliance Issues at FMC and Northrop Corporation.	121951	GAO/NSIAD-83-13 Jul. 26, 1983
57	How Selected DOD Consolidation Efforts Affected Small Business Opportunities.	12231	GAO/NSIAD-83-30 Aug. 12, 1983
58	Criteria for Recording Obliga- tions for Defense Stock Fund Purchases Should Be Changed.		GAO/AFMD-83-64 Aug. 19, 1983

ltem	Title	Accession Number	Report Number and Date
59	Air Force HH-60D Helicopter Acquisition Program.	122188	GAO/NSIAD-83-49 Aug. 23, 1983
60	Status of Major Acquisitions As of September 30, 1982.	122296	GAO/NSIAD-83-32 Sep. 7, 1983
61	Analysis of HARM Procurement Strategies.	122472	GAO/NSIAD-83-59 Sep. 12, 1983
62	Interim Observations on Review of DOD's Manufacturing Technology Program.	122345	GAO/AFMD-83-97 Sep. 14, 1983
63	Objectivity of DOD's Senior Scientific Advisory Committees Can Be Better Assured.	122385	GAO/GGD-83-76 Sep. 21, 1983
64	Sole-Source Award of a Contract for Aerial Reconnaissance Cam- eras to Zeiss Avionics Systems, Inc.	122471	GAO/NSIAD-83-58 Sep. 22, 1983
65	Potential for Reducing Costs by Using More JT3D Engines in the KC-135 Reengining Program.	122473	GAO/NSIAD-83-47 Sep. 23, 1983
66	Value Engineering Should Be Improved as Part of the Defense Department's Approach to Re- ducing Acquisition Cost.	122608	GAO/AFMD-83-78 Sep. 27, 1983
67	Recommended Dollar Reductions to DOD's Fiscal Year 1984 Ammunition Procurement and Production Base Programs.	122475	GAO/NSIAD-83-11 Sep. 28, 1983
68	Interim Observations on Effectiveness of DOD's Manufactur-	122483	GAO/AFMD-83-105 Sep. 28, 1983



ing Technology Program.

item	Title	Accession Number	Report Number and Date
69	Weapon Systems Overview: A Summary of Recent GAO Reports, Observations and Recommendations on Major Weapon Systems.	122690	GAO/NSIAD-83-7 Sep. 30, 1983
70	Analysis of Fiscal Year 1984 Budget Requests for Approved Multiyear Procurements.	122688	GAO/NSIAD-83-57 Sep. 30, 1983
71	Analysis of Multiyear Procurement Candidates Included in Defense's Fiscal Year 1984 Budget Request.	122556	GAO/NSIAD-83-70 Sep. 30, 1983
72	Potential Impact of Expanding Coverage of the 1982 Amend- ment to the Arms Export Control Act, to Broaden Contractors' Au- thority to Purchase Government- Furnished Equipment For Sale Overseas.	122749	GAO/NSIAD-83-53 Sep. 30, 1983
73	More Effective Use of Audit Reports Needed to Reduce M1 Tank Contract Costs.	122895	GAO/NSIAD-83-54 Oct. 11, 1983
74	Army Justification for Awarding a Sole Source Contract for Automated Calibration Equipment.	122639	GAO/NSIAD-84-8 Oct. 17, 1983
75	Development of Fire Support Command and Control Systems by the Army and the Marine Corps.	122638	GAO/NSIAD-84-15 Oct. 19, 1983
76	Department of Defense Progress in Resolving Contract Audits.	122880	GAO/AFMD-84-4 Oct. 27, 1983
77	Evaluation of Contract Award for the Air Force's Next Generation Trainer Aircraft.	122777	GAO/NSIAD-84-16 Nov. 8, 1983

ltem	Title	Accession Number	Report Number and Date
78	Improved Internal Controls Are Needed to Better Assure That Department of Defense Obliga- tions Will Not Be Backdated.	122874	GAO/AFMD-84-14 Nov. 9, 1983
79	Joint Major System Acquisition by the Military Services: An Elusive Strategy.	123110	GAO/NSIAD-84-22 Dec. 23, 1983

Related reports: Items 26, 269, 275

Related testimony: 23, 32, 47, 49, 51, 55, 57

EDUCATION

ltem	Title	Accession Number	Report Number and Date
80	Procedures for Making Grant Awards under Three Department of Education Discretionary Grant Programs.	121989	GAO/HRD-83-68 Jul. 26, 1983
81	Improvements in Certain District of Columbia Public Schools' Administrative Operations.	121998	GAO/GGD-83-77 Jul. 28, 1983
82	Review of Contract Award for Management of National Center for Research in Vocational Edu- cation.	122297	GAO/HRD-83-79 Aug. 31, 1983
83	Bureau of Indian Affairs Plans to Consolidate Off-Reservation Indian Boarding Schools.	122329	GAO/RCED-83-204 Sep. 12, 1983
84	VA's Program to Authorize Courses for Veterans Needs Improved Management.	122642	GAO/IMTEC-84-6 Oct. 20, 1983

Related testimony: Items 76, 71



ELECTRIC ENERGY

item	Title	Accession Number	Report Number and Date
85	Lengthy Case Processing Causes Overlapping of Electric Rate Increases,	122118	GAO/RCED-83-147 Aug. 1, 1983
86	Status of Various Electric Energy Conservation Programs, Activi- ties, and Powerplant Capabili- ties in the United States.	122522	GAO/RCED-83-193 Sep. 19, 1983
87	Expanding the Pacific Northwest/Southwest Intertie—Benefits and Impediments.	122775	GAO/RCED-84-38 Nov. 4, 1983

Related reports: Items 103, 164, 250 Related testimony: Items 3, 15, 22, 54

EMPLOYMENT AND TRAINING

Item	Title	Accession Number	Report Number and Date
88	Corrective Actions Taken or In Process to Reduce Job Corps' Vulnerability to Improper Use of Contracting Authority.	122054	GAO/HRD-83-66 Jul. 15, 1983
89	Computer Matches Identify Potential Unemployment Benefit Overpayments.	122376	GAO/GGD-83-99 Aug. 24, 1983
90	Estimates of Job Generation in the Travel and Tourism Industry.	122664	GAO/PAD-83-54 Sep. 30, 1983
91	Federal Agencies' Implementa- tion of the 1983 Emergency Jobs Appropriation Act.	123008	GAO/OACG-84-1 Nov. 28, 1983

Related reports: Items 172, 266, 268, 281

Related testimony: Items 66, 71

ENVIRONMENTAL PROTECTION

Item	Title	Accession Number	Report Number and Date
92	Better Coordination Is Needed Between Pesticide Misuse En- forcement Programs and Pro- grams for Certifying and Train- ing Individuals to Apply Pesti- cides.	121797	GAO/RCED-83-169 Jul. 1, 1983
93	Interim Report on Establishment of the Agency for Toxic Substances and Disease Registry and the Adequacy of Superfund Staff Resources.	122111	GAO/HRD-83-81 Aug. 10, 1983
94	Delays in EPA's Regulation of Hazardous Air Pollutants	122439	GAO/RCED-83-199 Aug. 26, 1983
95	Status of the Department of Commerce's Implementation of the Chesapeake Bay Research Coordination Act of 1980.	122249	GAO/RCED-83-167 Aug. 31, 1983
96	Interim Report on Inspection, Enforcement, and Permitting Activities at Hazardous Waste Facilities.	122523	GAO/RCED-83-241 Sep. 21, 1983
97	Information on Disposal Practices of Generators of Small Quantities of Hazardous Wastes.	122687	GAO/RCED-83-200 Sep. 28, 1983
98	Evaluation of the Environmental Protection Agency's Inspector General Audit of Superfund Expenditures and Implementation of the Inspector General's Recommendations.	122877	GAO/RCED-84-31 Oct. 19, 1983
99	Status of Air Force Efforts to Deal with Groundwater Contamination Problems at McClellan Air	122982	GAO/NSIAD-84-37 Nov. 29, 1983



Force Base.

item	Title	Accession Number	Report Number and Date
100	Wastewater Dischargers Are Not Complying with EPA Pollution Control Permits.	122963	GAO/RCED-84-53 Dec. 2, 1983

Related report: Item 6

Related testimony: Items 13, 61, 67

FINANCIAL INSTITUTION REGULATORY ACTIVITIES

item	Title	Accession Number	Report Number and Date
101	Survey of Investor Protection and the Regulation of Financial Intermediaries.	121902	GAO/GGD-83-30 Jul. 13, 1983
102	Financial Institution Regulatory Agencies Can Make Better Use of Consumer Complaint Informa- tion.	122468	GAO/GGD-83-31 Aug. 25, 1983
103	Analysis of SEC's Recommenda- tion to Repeal the Public Utility Holding Company Act.	122440	GAO/RCED-83-118 Aug. 30, 1983
104	The FSLIC Insurance Fund—Recent Management and Outlook for the Future.	122614	GAO/GGD-84-3 Oct. 14, 1983
105	The National Consumer Cooperative Bank: An Institution in Transition.	123177	GAO/RCED-84-75 Dec. 15, 1983

Related reports: Items 117, 118 Related testimony: Item 54



FINANCIAL STATEMENTS

ltem	Title	Accession Number	Report Number and Date
106	Examination of the House of Representatives Recording Stu- dio Revolving Fund's Financial Statements for the Years Ended December 31, 1982 and 1981.	12285	GAO/AFMD-83-81 Jul. 8, 1983
107	Review of the Federal Crop Insurance Corporation's Financial Statements for the Year Ended September 30, 1981.	121931	GAO/AFMD-83-74 Jul. 22, 1983
108	Examination of the United States Senate Barber Shops Revolving Fund's Financial Statements for the Years Ended December 31, 1982 and 1981.	122107	GAO/AFMD-83-88 Aug. 11, 1983
109	Examination of the House of Representatives Beauty Shop Revolving Fund's Financial State- ments for the Years Ended De- cember 31, 1982 and 1981.	122108	GAO/AFMD-83-82 Aug. 11, 1983
110	Examination of the House of Representatives Restaurant Re- volving Fund's Financial State- ments for the Periods Ended October 2, 1982 and October 3, 1981.	122128	GAO/AFMD-83-69 Aug. 15, 1983
111	Examination of the Senate Recording and Photographic Studios Revolving Fund's Financial Statements for the Fiscal Years Ended March 31, 1983 and	122255	GAO/AFMD-83-90 Sep. 1, 1983



1982.

ltem	Title	Accession Number	Report Number and Date	
112	Review of the Commodity Credit Corporation's Financial State- ments for the Year Ended Sep- tember 30, 1981.	122258	GAO/AFMD-83-87 Sep. 2, 1983	
113	Examination of the Panama Canal Commission's Financial Statements for the Years Ended September 30, 1982 and 1981.	122259	GAO/NSIAD-83-34 Sep. 2, 1983	
114	Examination of the United States Capitol Historical Society's Fi- nancial Statements for the Years Ended January 31, 1982 and 1981.	122328	GAO/AFMD-83-91 Sep. 13, 1983	
115	Reviews of the Trans-Alaska Pipeline Liability Fund's Finan- cial Statements for the Years Ended December 31, 1982 and 1981.	122553	GAO/AFMD-83-98 Sep. 30, 1983	
116	Reviews of the Audits of the Federal Home Loan Mortgage Corporation for the Years Ended December 31, 1982 and 1981.	122779	GAO/AFMD-83-99 Sep. 30, 1983	· · · · · · · · · · · · · · · · · · ·
117	Reviews of the Audits of the National Credit Union Administration Central Liquidity Facility's Financial Statements for the Fiscal Years Ended September 30, 1982 and 1981.	122554	GAO/AFMD-83-100 Sep. 30, 1983	
118	Review of the Audit of the National Consumer Cooperative Bank's Financial Statements for the Year Ended December 31,	122615	GAO/AFMD-83-101 Sep. 30, 1983	

1982.

ltem	Title	Accession Number	Report Number and Date
119	Review of the Audit of the Susquehanna River Basin Commission's Financial Statements for the Fiscal Year Ended June 30, 1982.	122780	GAO/AFMD-83-102 Sep. 30, 1983
120	Review of the Audit of the Disabled American Veterans National Headquarters' Financial Statements for the Year Ended December 31, 1982.	122746	GAO/AFMD-83-103 Sep. 30, 1983
121	Examination of the Senate Building Beauty Shop Financial Statements for the Fiscal Years Ended February 28, 1983 and 1982.	123043	GAO/AFMD-84-9 Dec. 19, 1983

FOREIGN AID

Item	Title	Accession Number	Report Number and Date
122	AID Assistance to the Eastern Caribbean: Program Changes and Possible Consequences.	121930	GAO/ID-83-50 Jul. 22, 1983
123	Irrigation Assistance to Developing Countries Should Require Stronger Commitments to Operation and Maintenance.	122239	GAO/NSIAD-83-31 Aug. 29, 1983
124	Africa's Agricultural Policies—A More Concerted Effort Will Be Needed If Reform Is Expected.	122300	GAO/NSIAD-83-36 Sep. 8, 1983
125	Peace Corps Disaster Assistance Efforts in Jamaica.	123132	GAO/NSIAD-84-38 Dec. 19, 1983

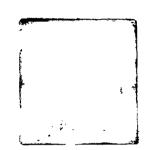
Related report: Item 279



FOSSIL FUELS (COAL, OIL, AND GAS)

item	Title	Accession Number	Report Number and Date
126	Status of Strategic Petroleum Reserve Activities As Of June 30, 1983.	121939	GAO/RCED-83-203 Jul. 13, 1983
127	Prospects for Long-Term U.S. Steam Coal Exports to European and Pacific Rim Markets.	122119	GAO/NSIAD-83-08 Aug. 4, 1983
128	Need to Revise Eligibility Criterion for One Natural Gas Price Category and Eliminate Backlog in Refund Control Work.	122153	GAO/RCED-83-3 Aug. 18, 1983
129	Economics of the Great Plains Coal Gasification Project.	122254	GAO/RCED-83-210 Aug. 24, 1983
130	Capital Cost Associated with the Trunkline Liquified Natural Gas Lake Charles Facility.	122626	GAO/RCED-83-237 Aug. 31, 1983
131	Status of the Great Plains Coal Gasification Project—Summer 1983.	122544	GAO/RCED-83-212 Sep. 20, 1983
132	Analysis of Gasoline Prices in Cattaraugus County, New York.	122386	GAO/RCED-83-238 Sep. 22, 1983
133	Pros and Cons of Exporting Alas- kan North Slope Oil.	122477	GAO/NSIAD-83-69 Sep. 26, 1983
134	Reasons for the Termination Of, and DOE Losses In, a Geothermal Demonstration Powerplant Project.	122604	GAO/RCED-83-192 Sep. 29, 1983
135	Comparison of Strategic Petro- leum Reserve Oil Prices and Commercial Oil Prices.	122754	GAO/RCED-83-156 Oct. 4, 1983

ltem	Title	Accession Number	Report Number and Date
136	Assessment of U.S. Participation in the International Energy Agency's Fourth Test of Its Emergency Sharing Allocation System.	122755	GAO/NSIAD-84-4 Oct. 13, 1983
137	Status of Strategic Petroleum Reserve Activities As of Septem- ber 30, 1983.	122850	GAO/RCED-84-11 Oct. 14, 1983
138	Financial Situation of the Great Plains Coal Gasification Project.	122675	GAO/RCED-84-59 Oct. 17, 1983
139	Congress Should Consider Eliminating Requirement for Interior's Report on Shut-in or Flaring Wells.	122847	GAO/RCED-84-19 Oct. 24, 1983
140	Removing Barriers to the Market Penetration of Methanol Fuels.	122727	GAO/RCED-84-36 Oct. 27, 1983
141	Circumstances Surrounding the First Colony Peat-to-Methanol Project.	122884	GAO/RCED-84-32 Nov. 10, 1983
142	Disconnection of Natural Gas Service to Residential Customers.	123130	GAO/RCED-84-70 Nov. 15, 1983



Related report: Item 115

Related testimony: Items 18, 31, 45, 50

GOVERNMENT ADMINISTRATIVE MANAGEMENT

ltem	Title	Accession Number	Report Number and Date
143	GAO's Second Biennial Report on the Transfers of Federal Per- sonal Property to Grantees and Other Eligible Organizations.	121934	GAO/PLRD-83-66 Jul. 13, 1983

item	Title	Accession Number	Report Number and Date
144	Panama Canal Commission Procurement and Contracting.	121999	GAO/NSIAD-83-1 Jul. 29, 1983
145	Selected Government-Wide Management Improvement Efforts—1970 to 1980.	122059	GAO/GGD-83-69 Aug. 8, 1983
146	S. 1120: An Administration Proposal to Print the Backs of One-Dollar Notes by Other than the Intaglio Method.	122331	GAO/GGD-83-98 Aug. 15, 1983
147	Information on Alaska Native Corporations.	122150	GAO/RCED-83-173 Aug. 16, 1983
148	How the Content of the Agricultural and Economic Censuses Is Determined and Used.	122484	GAO/IMTEC-83-4 Sep. 2, 1983
149	Information on the Arms Control and Disarmament Agency's Per- sonnel and Budget Levels and Related Matters.	122592	GAO/NSIAD-83-61 Sep. 13, 1983
150	Better Management and Price Negotiation Will Improve the Veterans Administration's Multi- ple Award Schedule Program.	122377	GAO/NSIAD-83-33 Sep. 20, 1983
151	Use of Government Vehicles for Home-to-Work Transportation.	122467	GAO/NSIAD-83-3 Sep. 28, 1983
152	ACDA's Coordination of Federal Arms Control Research and Management of Its External Re- search Program Still Needs Im- provement.	122692	GAO/NSIAD-83-67 Sep. 30, 1983
153	The General Services Administration's Decision Not to Construct a Federal Building Project in Omaha, Nebraska.	122549	GAO/GGD-83-100 Sep. 30, 1983



item	Title	Accession Number	Report Number and Date
154	Review of the Government Print- ing Office's Cost Estimate for the Cooperative Map Program.	122545	GAO/AFMD-83-89 Sep. 30, 1983
155	The Bureau of Public Debt Should Better Control Savings Bond Sales and Redemptions.	122753	GAO/AFMD-84-16 Oct. 31, 1983
156	The Government Printing Office Can More Effectively Manage Its General Sales Program.	122861	GAO/AFMD-84-20 Nov. 16, 1983
157	Use of Government Vehicles for Home-to-Work Transportation.	123041	GAO/NSIAD-84-27 Dec. 13, 1983

Related reports: Items 50, 81, 88, 283, 287

Related testimony: Items 10, 43, 44, 46, 63, 64, 65

GOVERNMENT FINANCIAL MANAGEMENT

ltem	Title	Accession Number	Report Number and Date
158	Improved Standards Needed for Managing and Reporting In- come Generated Under Federal Assistance Programs.	121937	GAO/GGD-83-55 Jul. 22, 1983
159	Cost Recovery Practices of the Environmental Data and Infor- mation Service Inconsistent with Government Policy.	121955	GAO/GGD-83-61 Jul. 27, 1983
160	Equitable Interest Rates Are Needed for Farmers Home Ad- ministration Loans.	122129	GAO/RCED-83-157 Aug. 12, 1983
161	Proposed National Technical Information Service Revolving Fund.	122445	GAO/RCED-83-218 Aug. 25, 1983



item	Title	Accession Number	Report Number and Date
162	The Department of the Interior Should Improve Its Policies and Practices on Grant-Related Income.	122219	GAO/GGD-83-75 Aug. 26, 1983
163	Pros and Cons of a Separate Capital Budget for the Federal Government.	122387	GAO/PAD-83-1 Sep. 22, 1983
164	Policies Governing Bonneville Power Administration's Repay- ment of Federal Investment Still Needs Revision.	122678	GAO/RCED-84-25 Oct. 26, 1983
165	Progress in Improving Program and Budget Information for Congressional Use.	122783	GAO/OACG-84-2 Nov. 8, 1983
166	Millions of Unspent NIH Grant Funds Available for Use.	123036	GAO/HRD-84-24 Dec. 13, 1983

 $Related\ reports:\ Items\ 1,\ 2,\ 5,\ 8,\ 34,\ 45,\ 58,\ 209,\ 217,\ 244,\ 261,\ 273$

Related testimony: Items 15, 16, 21, 22, 25, 26, 28, 53, 58



ltem	Title	Accession Number	Report Number and Date
167	Comments on the Legislative Intent of Medicare's Hospice Care Benefit.	122087	GAO/HRD-83-72 Jul. 12, 1983
169	Medicare/Medicaid Funds Can Be Better Used to Correct De- ficiencies in Indian Health Ser- vice Facilities.	122132	GAO/HRD-83-22 Aug. 16, 1983
169	Issues Affecting Continuation of United States Funding of the Gorgas Memorial Institute.	122486	GAO/NSIAD-83-38 Sep. 12, 1983



ltem	Title	Accession Number	Report Number and Date
170	Improvements Needed in Clinical Testing of Anticancer Drugs.	122524	GAO/HRD-83-52 Sep. 26, 1983
174	Opportunities to Reduce Veterans Administration's Fee-Basis Pharmacy Costs.	122478	GAO/HRD-83-83 Sep. 27, 1983
172	Options for Improving Formulas in the Health Care for Unemployed Workers Program.	122481	GAO/GGD-83-104 Sep. 30, 1983
173	Federal Regulation of Medical Devices—Problems Still to Be Overcome.	122482	GAO/HRD-83-53 Sep. 30, 1983
174	Need to Eliminate Payments for Unnecessary Hospital Ancillary Services.	122480	GAO/HRD-83-74 Sep. 30, 1983
175	Medicaid and Nursing Home Care: Cost Increases and the Need for Services Are Creating Problems for the States and the Elderly.	122865	GAO/IPE-84-1 Oct. 21, 1983
176	VA Medical Centers Could Determine Supply Requirements More Accurately By Updating Factors Used to Compute Economic Order Quantities.	122791	GAO/NSAID-84-28 Nov. 7, 1983
177	Information on Maritime Illness and Injury Statistics.	122889	GAO/RCED-84-73 Nov. 21, 1983
178	Hospital Merger Increased Medicare and Medicaid Payments for	123243	GAO/HRD-84-10 Dec. 22, 1983

Related reports: Items 166, 255
Related testimony: Items 6, 59, 70

Capital Costs.

HOUSING

Item	Title	Accession Number	Report Number and Date
179	Rental Rehabilitation with Limited Federal Involvement: Who Is Doing It? At What Cost? Who Benefits?	121910	GAO/RCED-83-148 Jul. 11, 1983
180	Mortgages Assigned to the Department of Housing and Urban Development under Section 221(g)(4) of the National Housing Act.	122676	GAO/RCED-84-40 Oct. 24, 1983

Related reports: Items 20, 104, 116, 160, 188

Related testimony: Item 19

IMPOUNDMENT REVIEWS

Item	Title	Accession Number	Report Number and Date
181	Comments on Deferrals of FY 1983 Budget Authority Pro- posed in the President's Tenth Special Message.	122149	GAO/OGC-83-15 Aug. 16, 1983
182	Comments on Proposed Deferral of FY 1983 Budget Authority for the Railroad Retirement Board.	122346	GAO/OGC-83-16 Sep. 12, 1983
183	Comments on Revisions to Deferrals of USIA and Board for International Broadcasting FY 1983 Funds.	122587	GAO/OGC-83-17 Oct. 11, 1983
184	Comments on Twenty Deferrals of FY 1984 Budget Authority.	122848	GAO/OGC-84-1 Oct. 31, 1983



ltem	Title	Accession Number	Report Number and Date
185	Comments on Deferrals of Energy and Interior Funds Proposed in the President's Second Special Message for Fiscal Year 1984.	123109	GAO/OGC-84-2 Dec. 20, 1983

INCOME SECURITY AND SOCIAL SERVICES

Item	Title	Accession Number	Report Number and Date
186	Implementation of Section 191 of the Omnibus Budget Reconciliation Act of 1982, Regarding Distribution of Surplus Food to Hungry People.	121878	GAO/RCED-83-190 Jul. 8, 1983
187	Practices and Procedures the Office of Refugee Resettlement Followed in Administering Grants Need Improvement.	122130	GAO/HRD-83-57 Aug. 12, 1983
188	An Analysis of Zoning and Other Problems Affecting the Establishment of Group Homes for the Mentally Disabled.	122220	GAO/HRD-83-14 Aug. 17, 1983
189	Analysis of Selected Operations of the Office of the U.S. Coordinator for Refugee Affairs.	122446	GAO/NSIAD-83-45 Aug. 26, 1983
190	Federally Supported Centers Provide Needed Services for Run- aways and Homeless Youths.	122436	GAO/IPE-83-7 Sep. 26, 1983
191	Oversight of State Department's Refugee Reception and Placement Program.	122693	GAO/NSIAD-83-35 Sep. 30, 1983



ltem	Title	Accession Number	Report Number and Date
192	Better Case File Monitoring of the Workers' Compensation Off- set Provision by the Social Se- curity Administration Could Save Millions.	122782	GAO/HRD-83-90 Sep. 30, 1983
193	Social Security Actuarial Projections.	122781	GAO/HRD-83-92 Sep. 30, 1983
194	Legislative Changes Needed to Financially Strengthen Single Employer Pension Plan Insur- ance Program.	122792	GAO/HRD-84-5 Nov. 14, 1983
195	VA Can Reduce Disability Payments by Ensuring that Veterans Receive Scheduled Reexaminations.	123007	GAO/HRD-84-14 Dec. 8, 1983
196	GAO's Fiscal Year 1983 Audit Work and Internal Activities Affecting the Elderly.	123108	GAO/HRD-84-28 Dec. 19, 1983

Related reports: Items 8, 36, 41, 89, 182, 235, 237, 256 Related testimony: Items 4, 20, 27, 40, 41, 64, 68

JUSTICE AND LAW ENFORCEMENT

Item	Title	Accession Number	Report Number and Date
197	Potential Benefits of Federal Magistrates System Can Be Bet- ter Realized.	121901	GAO/GGD-83-46 Jul. 8, 1983
198	Capital Improvement Projects— Some Court Ordered—Expand Capacity of the District's Lorton Correctional Facilities.	121986	GAO/GGD-83-86 Jul. 12, 1983

ltem	Title	Accession Number	Report Number and Date
199	Better Care and Disposal of Seized Cars, Boats, and Planes Should Save Money and Benefit Law Enforcement.	121990	GAO/PLRD-83-94 Jul. 15, 1983
200	Bankruptcy Reform Act of 1978— A Before and After Look.	121958	GAO/GGD-83-54 Jul. 20, 1983
201	The FBI Has Improved Its Finger- print Identification Service.	122157	GAO/GGD-83-78 Aug. 19, 1983
202	Justice Expenditures for Private Counsel and Judicial Fee Awards in Antitrust and Securities Cases.	122645	GAO/GGD-84-2 Oct. 7, 1983
203	The Coordination of Requests for Military Assistance to Civilian Law Enforcement Agencies.	122747	GAO/GGD-84-27 Nov. 2, 1983
204	The Proposed Missing Children and Serial Murder Tracking Program Is Not Eligible for Juvenile Justice and Delinquency Prevention Act Special Emphasis Funds.	122849	GAO/GGD-84-7 Nov. 16, 1983
205	Forgery of U.S. Treasury Checks —Federal Misdemeanor Law Needed.	122862	GAO/GGD-84-6 Nov. 17, 1983
206	Appointments to and Operations of the National Advisory Committee for Juvenile Justice and Delinquency Prevention.	122960	GAO/GGD-84-8 Nov. 30, 1983
207	Security and Supervision of In- mates in the Bureau of Prisons	122962	GAO/GGD-84-30 Dec. 2, 1983



Community Treatment Centers.

item	Title	Accession Number	Report Number and Date
208	Travel by the Office of Juvenile Justice and Delinquency Prevention's Administrator and His Staff Was Reasonable and Appropriate.	123022	GAO/GGD-84-18 Dec. 9, 1983
209	Propriety of Nonfederal Cash Matching Requirements for Ju- venile Justice Grants.	123024	GAO/GGD-84-28 Dec. 9, 1983
210	Organized Crime Drug Enforcement Task Forces: Status and Observations.		GAO/GGD-84-35 Dec. 9, 1983
211	Justice Can Further Improve Its Monitoring of Changes in State/Local Voting Laws.		GAO/GGD-84-9 Dec. 19, 1983

Related reports: Items 32, 42

Reported testimony: Items 1, 11, 43, 53, 65

MANAGEMENT OF FEDERAL ENERGY ACTIVITIES

ltem	Title	Accession Number	Report Number and Date
212	Analysis of DOE's Sunset Review.	121933	GAO/RCED-83-41 Jul. 22, 1983
213	Department of Energy Contracts with the Decision Planning Corporation.	122303	GAO/AFMD-83-92 Sep. 6, 1983
214	Procurement Practices in DOE's Office of the Assistant Secretary for Conservation and Renewable Energy.	122375	GAO/RCED-83-234 Sep. 15, 1983
215	Information on the Proposed Transfer of the Department of Energy's Functions.	122729	GAO/RCED-84-28 Oct. 25, 1983



item	Title	Accession Number	Report Number and Date
216	DOE's Defederalization of the Laramie and Grand Forks Energy Technology Centers.	123129	GAO/RCED-84-34 Nov. 16, 1983
217	DOE Should Strengthen Its Controls Over Award Fees to Contractors.	122888	GAO/RCED-84-39 Nov. 22, 1983

Related testimony: Item 33

MILITARY LOGISTICS

ltem	Title	Accession Number	Report Number and Date
218	The Army's Program to Assure the Security and Safety of the Chemical Munitions Stockpile Is Comprehensive and Effective.	121846	GAO/NSIAD-83-6 Jul. 1, 1983
219	Potential Exists for Defense to Improve Productivity in Main- tenance of Commercial-Type Vehicles.	122155	GAO/AFMD-83-22 Jul. 11, 1983
220	Improvements Needed in the Air Force's Design Process for Military Construction Projects in Europe.	121944	GAO/NSIAD-83-21 Jul. 19, 1983
221	Improvements Needed in the Army's Design Process for Mili- tary Construction Projects in Europe.	121945	GAO/NSIAD-83-22 Jul. 19, 1983
222	The Air Force and Navy Should Have Coordinated and Better Managed Their Hush House Pro- grams.	121942	GAO/NSIAD-83-27 Jul. 19, 1983

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item	Title	Accession Number	Report Number and Date
223	The Air Force Equipment Management System Still Does Not Assure Control of Nonexpendable Equipment.	122000	GAO/NSIAD-83-20 Jul. 28, 1983
224	Allegations Concerning the Construction and Acceptance of the Gymnasium at Grafenwoehr, West Germany.	122057	GAO/NSIAD-83-15 Aug. 5, 1983
225	Suggestions for Improving Navy Logistics Reviews.	122077	GAO/NSIAD-83-24 Aug. 5, 1983
226	Opportunities to Improve the Effectiveness of the Army's Logistics Review Process.	122076	GAO/NSIAD-83-25 Aug. 4, 1983
227	Unused Cargo Space on Military Aircraft Returning to the United States.	122074	GAO/NSIAD-83-19 Aug. 9, 1983
228	Improved Performance and Work- load Information Could Enhance Maintenance Management for the Navy's Mk-46 Torpedo.	122060	GAO/NSIAD-83-39 Aug. 9, 1983
229	Navy's Progress in Improving Physical Inventory Controls and the Magnitude, Causes, and Impact of Inventory Record In- accuracies in the Army, Air Force, and Defense Logistics Agency.	122752	GAO/NSIAD-84-9 Nov. 4, 1983
230	Implications of Joint NASA/DOD Participation in Space Shuttle Operations.	122878	GAO/NSIAD-84-13 Nov. 7, 1983
231	Better Followup Can Reduce Equipment and Facility Prob- lems Affecting Army Guard and Reserve Training.	122793	GAO/NSIAD-84-29 Nov. 10, 1983

ltem	Title	Accession Number	Report Number and Date
232	The Army's Retention of Overage Vehicles.	123025	GAO/NSIAD-84-32 Dec. 9, 1983
233	Improvements Needed in Pricing Overhaul and Repair Services Performed for Foreign Countries.	123026	GAO/AFMD-84-12 Dec. 12, 1983
234	Management of the Navy's Restricted and Technical Availability Program, Western Pacific.		GAO/NSIAD-84-43 Dec. 16, 1983

Related reports: Items 2, 23, 25, 99, 286

MILITARY PERSONNEL

item	Title	Accession Number	Report Number and Date
235	Military Services and VA Can Reduce Benefit Overpayments by Improving Exchange of Pay Data.	121882	GAO/AFMD-83-39 Jul. 12, 1983
236	Information on the Military Services' Enlisted Aide Program.	122607	GAO/NSIAD-84-12 Oct. 11, 1983
237	Dual Compensation Is Paid When Military Reservists Do Not Waive VA Disability Benefits.	122866	GAO/HRD-84-13 Nov. 18, 1983

Related reports: Items 27, 38, 84, 120, 171, 195, 231

Related testimony: Items 11, 12, 48, 69

NATURAL RESOURCES

Item	Title	Accession Number	Report Number and Date
238	The Federal Emergency Management Agency Can Reduce Mapping Cost.	121835	GAO/RCED-83-163 Jun. 23, 1983

ltem	Title	Accession Number	Report Number and Date
239	Review of the Federal Emergency Management Agency's Role in Assisting State and Local Governments to Develop Hurricane Preparedness Planning.	121837	GAO/RCED-83-182 Jul. 7, 1983
240	Stronger Direction Needed for the National Earthquake Program.	122001	GAO/RCED-83-103 Jul. 26, 1983
241	Information on Unsafe Conditions at Specific Dams Located on Federal Lands.	122088	GAO/RCED-83-209 Aug. 1, 1983
242	The Oregon Production Index: A Sound Fishery Management Tool That Can Be Improved.	122162	GAO/RCED-83-185 Aug. 15, 1983
243	Uncertainities Surround Future of U.S. Ocean Mining.	122301	GAO/NSIAD-83-41 Sep. 6, 1983
244	Compliance with the Department of the Interior's Cost Recovery Program Could Generate Substantial Additional Revenues.	122299	GAO/RCED-83-94 Sep. 6, 1983
245	Archeological Studies at New Melones Dam in California.	122755	GAO/RCED-84-4 Oct. 25, 1983
246	Corps of Engineers' and Bureau of Reclamation's Recreation Construction Backlogs.	122890	GAO/RCED-84-54 Nov. 25, 1983



Related reports: Items 15, 19, 119, 275 Related testimony: Items 23, 37, 42, 49

NUCLEAR ENERGY

Item	Title	Accession Number	Report Number and Date
247	Additional Improvements Needed in Physical Security at Nuclear Powerplants.	121935	GAO/RCED-83-141 Jul. 13, 1983
248	Data on DOE's Uranium Enrichment Power Contracts and the Cost of Power.	121938	GAO/RCED-83-196 Jul. 15, 1983
249	Comments on a Plan for Obtaining Private Financing for the Clinch River Breeder Reactor.	122374	GAO/RCED-83-226 Aug. 22, 1983
250	Estimated Effect of Eliminating TVA Electricity Demand Charges on the Price of Enriched Uranium.	122844	GAO/RCED-84-18 Oct. 11, 1983
251	Uranium Enrichment Deferral Charges and the Customer Pay- ment Period.	122686	GAO/RCED-84-13 Oct. 21, 1983
252	NRC Needs Alternative to Mandatory Relocation for Maintaining Objectivity of Resident Inspectors.	122750	GAO/RCED-84-37 Nov. 2, 1983
253	DOE's Allocation of Costs for Uranium Enrichment Services.	122881	GAO/RCED-84-64 Nov. 15, 1983
254	Nuclear Safety Research Responsiveness to Regulatory Needs and Coordination.	122879	GAO/RCED-84-15 Nov. 15, 1983
255	DOE's Safety and Health Oversight Program at Nuclear Facilities Could Be Strengthened.	123131	GAO/RCED-84-50 Nov. 30, 1983

Related reports: Item 222

Related testimony: Items 14, 24, 29



TAXES

Item	Title	Accession Number	Report Number and Date	
256	Self-Employed Fiscal Year Tax- payers Can Receive an Advan- tage Compared to Self-Employed Calendar Year Taxpayers at the Social Security Trust Funds' Ex- pense.	121836	GAO/HRD-83-45 Jun. 30, 1983	
257	Compilation of GAO's Work on Tax Administration Activities During 1982.	122148	GAO/GGD-83-89 Aug. 12, 1983	
258	With Better Management Information, IRS Could Further Improve Its Efforts Against Abusive Tax Shelters.	122218	GAO/GGD-83-63 Aug. 25, 1983	
259	Public Information Reporting by Tax-Exempt Private Foundations Needs More Attention by IRS.	122474	GAO/GGD-83-58 Sep. 26, 1983	*
260	Followup of Guam's Administration of Its Income Tax Program.	122685	GAO/GGD-84-11 Oct. 26, 1983	
261	Expediting Tax Deposits Can Increase the Government's Interest Earnings.	122893	GAO/GGD-84-14 Nov. 21, 1983	
262	Further Improvements Needed in Processing Tax Regulations.	122961	GAO/GGD-84-12 Dec. 1, 1983	

Related reports: Items 21, 28
Related testimony: Items 7, 25, 45

TRADE

Item	Title	Accession Number	Report Number and Date
263	Export-Import Bank's Exporter Insurance Program.	121848	GAO/ID-83-49 Jul. 8, 1983
264	Planning for Orderly Use of Remaining U.SOwned Excess Foreign Currency in India.	121936	GAO/NSIAD-83-2 Jul. 20, 1983
265	Foreign Source Procurement Funded Through Federal Pro- grams by States and Organiza- tions.	122055	GAO/NSIAD-83-9 Jul. 25, 1983
266	Effect of Foreign Steel Purchases by Domestic Steel Producers.	122056	GAO/NSIAD-83-40 Aug. 3, 1983
267	Benefits of International Agreement on Trade-Distorting Subsidies Not Yet Realized.	122151	GAO/NSIAD-83-10 Aug. 15, 1983
268	Department of Commerce's Trade Adjustment Program: Experiences of Hagerstown Leather Goods Company.	122161	GAO/NSIAD-83-42 Aug. 15, 1983
269	Defense Department Waivers of Domestic Specialty Preference and Other Requested Information.	122470	GAO/NSIAD-83-37 Aug. 30, 1983
270	Administration Knowledge of Economic Costs of Foreign Policy Export Controls.	122485	GAO/NSIAD-83-52 Sep. 2, 1983
271	International Restraints to Competitiveness of the U.S. Heavy Electrical Equipment Industry.	122348	GAO/NSIAD-83-51 Sep. 14, 1983
272	Controlling Exports of Dual-Use, Nuclear-Related Equipment.	122594	GAO/NSIAD-83-28 Sep. 29, 1983



item	Title	Accession Number	Report Number and Date	
273	Selling Abandoned Merchan- dise: How the U.S. Customs Ser- vice Could Increase Revenues.	122479	GAO/GGD-83-79 Sep. 30, 1983	
274	Assessment of Bilateral Tele- communications Agreements with Japan.	122557	GAO/NSIAD-84-2 Oct. 7, 1983	
275	Conditions that Limit Using Barter and Exchange to Acquire National Defense Stockpile Materials.	122885	GAO/RCED-84-24 ⁻ Oct. 19, 1983	
276	Data Collection under the International Agreement on Government Procurement Could Be More Accurate and Efficient.	122677	GAO/NSIAD-84-1 Oct. 25, 1983	
277	U.S. Customs Service's Collection of Duties on Imports to the Virgin Islands.	122882	GAO/GGD-84-26 Oct. 25, 1983	
278	Implementation of Trade Restrictions for Textiles and Apparel.	122894	GAO/NSIAD-84-18 Nov. 4, 1983	
279	Improved Management of AID's Productive Credit Guaranty Program Can Minimize U.S. Risk Exposure and Costs.	122891	GAO/NSIAD-84-3 Nov. 28, 1983	•

Related reports: Items 1, 72, 127, 133

Related testimony: Items 2, 19, 34, 38, 39, 49, 56

TRANSPORTATION

ltem	Title	Accession Number	Report Number and Date
280	The Changing Airline Industry: A Status Report Through 1982.	121847	GAO/RCED-83-179 Jul. 6, 1983

Item	Title	Accession Number	Report Number and Date
281	Railroad Employment Projections.	121941	GAO/HRD-83-76 Jul. 15, 1983
282	Department of Transportation's Investigation of Rear Brake Lockup Problems in 1980 X- Body Cars Should Have Been More Timely.	122110	GAO/RCED-83-195 Aug. 5, 1983
283	Metro Needs to Better Manage Its Railcar Procurement.	122109	GAO/NSIAD-83-26 Aug. 10, 1983
284	Early Decisions and Delays on the Milwaukee, Michigan, Bridge Project.	121997	GAO/RCED-83-165 Aug. 17, 1983
285	Information on Regulatory Reform under the Staggers Rail Act of 1980.	122190	GAO/RCED-83-174 Aug. 17, 1983
286	Observations Concerning Plans and Programs to Assure the Con- tinuity of Vital Wartime Move- ments Through United States Ports.	122240	GAO/NSIAD-83-18 Aug. 30, 1983
287	Cost Effectiveness of Life-Cycle Process in Buying Transit Vehicles Questionable.	122261	GAO/RCED-83-184 Sep. 1, 1983
288	Amtrak's Income Diversification Program: Potential for Increased Earnings and Reduced Federal Support.	122672	GAO/RCED-84-41 Oct. 14, 1983
289	Limited Funds and Numerous Deficient Off-System Bridges Create Federal Bridge Program	123023	GAO/RCED-84-66 Dec. 8, 1983



Dilemma.

item	Title	Number	and Date
290	The Department of Transportation's Program to Preserve the Highways: Safety Remains an Issue.		GAO/RCED-84-69 Dec. 23, 1983

Related reports: Items 3, 7, 22, 90, 151, 157, 227, 232

Related testimony: Items 17, 36, 66



AGENCY INDEX

Department or Agency

ltem

Agency for International Development	122, 123, 124, 279	
Agriculture, Department of	9, 11, 12, 13, 15, 16, 17, 148	
Commodity Credit Corporation	112	
Farmers Home Administration	160	
Federal Crop Insurance Corporation	107	
Food Safety and Inspection Service	10, 14	
Amtrak	288	
Arms Control and Disarmament Agency	5, 30, 149, 152	
Bonneville Power Administration	87, 164	
Civil Aeronautics Board	280	
Commerce, Department of	95, 268	
Census Bureau	148	
Defense, Department of	7, 27, 29, 38, 52, 57, 58, 62, 63, 66, 67, 68, 76, 78, 219, 227, 230, 235, 236, 237, 269, 286	
Air Force, Department of the	2, 24, 33, 53, 54, 59, 65, 77, 99, 220, 222, 223, 229	
Army, Department of the	23, 26, 61, 73, 74, 75, 218, 221, 224, 226, 229, 231, 232	
Corps of Engineers (Civil Functions)	241, 246	
Defense Logistics Agency	229	



Department or Agency

Item

Defense, Department of (Cont'd)

Navy, Department of the	25, 53, 55, 222, 225, 228, 229, 234
Marine Corps	75
Disabled American Veterans	120
District of Columbia Public Schools	81
Education, Department of	80, 82
Energy, Department of	126, 134, 135, 137, 185, 212, 213, 214, 215, 216, 217
Federal Energy Regulatory Commission	85, 128
Environmental Data and Information Service	159
Environmental Protection Agency	6, 92, 93, 94, 96, 97, 98, 100
Environmental Protection Agency Export-Import Bank of the U.S.	6, 92, 93, 94, 96, 97, 98, 100 263
-	
Export-Import Bank of the U.S.	263
Export-Import Bank of the U.S. Federal Communications Commission	263 4
Export-Import Bank of the U.S. Federal Communications Commission Federal Emergency Management Agency	263 4 19, 238, 239, 240
Export-Import Bank of the U.S. Federal Communications Commission Federal Emergency Management Agency Federal Home Loan Mortgage Corporation Federal Savings and Loan	263 4 19, 238, 239, 240 116
Export-Import Bank of the U.S. Federal Communications Commission Federal Emergency Management Agency Federal Home Loan Mortgage Corporation Federal Savings and Loan Insurance Corporation	263 4 19, 238, 239, 240 116

Department or Agency

Item

Health and Humar	Services,
------------------	-----------

Department of 190

Food and Drug Administration 10, 170, 173

Health Care Financing Administration 167, 168, 174, 175, 178

Indian Health Service 168

National Institutes of Health 166, 170

Office of Refugee Resettlement 187

Social Security Administration 167, 168, 174, 178, 192,

193, 256

Housing and Urban Development,

Department of 20, 179, 180

Interior, Department of the 49, 139, 162, 185, 244

Bureau of Indian Affairs 83

Bureau of Reclamation 241, 246

International Trade Commission 1

International Energy Agency 136

Interstate Commerce Commission 285

Justice, Department of 197, 200, 202, 203, 205, 211

Bureau of Prisons 207

Drug Enforcement Administration 199, 210

Federal Bureau of Investigation 32, 201

Office of Juvenile Justice and

Delinquency Prevention 204, 206, 208, 209

Labor, Department of 88

Department or Agency	Item	
Legal Services Corporation	42	
Legislative Branch		
House of Representatives	44, 106, 109, 110	
Senate	108, 111, 121	
National Aeronautics and Space Administration	230	
National Consumer Cooperative Bank	105, 118	
National Credit Union Administration	117	
National Technical Information Service	161	
Nuclear Regulatory Commission	247, 252, 254	
Office of Management and Budget	158	
Office of Personnel Management	39, 45, 48	
Panama Canal Commission	113, 144	
Peace Corps	125	
Pension Benefit Guaranty Corporation	8, 194	
Postal Service	31	
Railroad Retirement Board	182	
Securities and Exchange Commission	103	
Small Business Administration	57	
State, Department of		
U.S. Coordinator for Refugee Affairs	189, 191	

Susquehanna River Basin Commission

Department or Agency

Transit Authority (METRO)

item

Synthetic Fuels Corporation	129, 131, 138, 141	
Tennessee Valley Authority	248, 250, 251	
Transportation, Department of	3, 286	
Federal Highway Administration	289, 290	
National Highway Traffic Safety Administration	282	
Urban Mass Transportation Administration	287	
Treasury, Department of the	205	
Bureau of Engraving and Printing	146	
Bureau of Public Debt	155	
Internal Revenue Service	28, 256, 257, 258, 259, 260, 261, 262	
U.S. Customs Service	273, 277	
U.S. Capitol Historical Society	114	
United States Information Agency	183	
Veterans Administration	84, 150, 171, 176, 195, 235, 237	
Washington Metropolitan Area	000	



283

CONGRESSIONAL TESTIMONY BY GAO OFFICIALS

Statements presented by GAO officials before congressional committees from July to December 1983. 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 3.

Item

- Need for Improved Intelligence Capabilities to Support Drug Interdiction Programs, by Ronald F. Lauve, General Government Division, before the Subcommittee on Government Information, Justice, and Agriculture, House Committee on Government Operations. July 7, 1983.
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Item

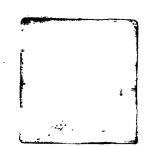
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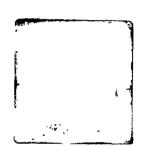
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Volume II:	January 1977-December 1980.	CED-81-73
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Illustrative Accounting Procedures for Federal Agencies—Accounting for Accrued Expenditures. A brief resume of acceptable methods of recording accrued 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, 39 pp.

Illustrative Accounting Procedures for Federal Agencies—Accounting for Leave and Fringe Benefits in Revolving Funds. Sets forth one of several acceptable methods of accounting for leave and fringe benefits of employees of a self-sustaining revolving fund activity. 1983. Booklet.

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.



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.

INTERGOVERNMENTAL AUDIT STANDARDS

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.

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.



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.

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.

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.

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

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.

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

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, 14 pp.

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

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.

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. 1982. Booklet, 100 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.

JOINT FINANCIAL MANAGEMENT IMPROVEMENT PROGRAM

JFMIP is a cooperative program with the goal of improving financial management throughout the Government. Publications listed below are available free of charge from:

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What is JFMIP? A background on what JFMIP is all about. 1981. Flyer.

JFMIP Annual Report, Fiscal Year 1982. Financial management initiatives undertaken by JFMIP and its principal agencies and major improvements accomplished and currently underay in operating agencies throughout the Federal Government, 1983.

JFMIP Quarterly News Bulletin (published quarterly).

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. 1979. Booklet, 120 pp.

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

Financial Management Directory. Names, addresses, and phone numbers of key financial officials in Federal agencies. 1983.



SPECIALIZED PUBLICATIONS

Bar Code Technology—A Means to Improve Operational Efficiency and Internal Control. Background information on current and future application in Federal agencies. 1982. Booklet, 27 pp.

Do It Yourself—Compare and Improve Your Payroll System. A ready reference and a useful tool in helping agencies to redesign and update their payroll systems. 1981. Booklet, 80 pp.

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

Proceedings of Debt Collection Workshop. Presentations on various agencies' initiatives to improve debt collection practices in the Federal Government. 1980. Booklet, 56 pp.

Proceedings of the Twelfth Annual Financial Management Conference— Financial Management Reform. Summarizes the experiences and ideas that the speakers presented on reforms in financial management. 1983. Booklet, 55 pp.

Property Management Evaluation Guide for Federal Agencies. To evaluate the adequacy of property management systems. 1982. Booklet, 23 pp.

Using Statistical Sampling to Improve Productivity in Federal Government. Highlights various ways in which Federal agencies are using statistical sampling. 1983. Booklet, 49 pp.

