

GAO

SP298

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Reports Issued in December 1987

National Defense

Strategic Defense Initiative Program: Status of Space Surveillance and Tracking System

GAO/NSIAD-88-61, Nov. 10.

The Strategic Defense Initiative Organization has spent \$65 million over 3 years for a first contract phase which was delayed by its uncertainty over the Space Surveillance and Tracking System's role and requirements. SDIO and the Air Force have awarded contracts to begin the SSTS program's concept development and demonstration but the uncertainty must be resolved. Funding constraints prompted SDIO to cut planned technology base effort supporting SSTS in FY 1986 and 1987. The effect of the cuts is to increase the risk in a proposed 1992 development decision, unless that decision is delayed. Technological risks, as well as schedule and cost risks, are assessed as high under the existing program schedule.

Air Force Pilots: Developing and Sustaining a Stable, Combat-Ready Force

Acc. No. 134577 (GAO/NSIAD-88-493R), Dec. 8.

The Air Force's rated management process develops and maintains a pilot/navigator inventory that meets its stated requirements while maintaining a credible combat posture. Air Force has been unable to maintain a (1) pilot inventory equal to total pilot requirements or (2) stable, combat-ready force. A primary problem is that operational units cannot accept and give new pilots the opportunity to become experienced at a fast enough rate. An alternative career path dedicated primarily to flying aircraft is not offered. However, such an alternative with a focus on the pilot as specialist rather than total officer—the latter a Department of Defense position—could be evaluated for its potential in helping meet pilot inventories.

Strategic Forces: Testing of Air Launched Cruise Missile Components Questioned

GAO/NSIAD-88-653R, Nov. 24.

Allegations of improper testing of flight data transmitters installed in Air Launched Cruise Missiles led Northrop to conduct internal evaluations of FDT records and production and testing processes. Its investigation disclosed some testing irregularities which occurred during FDT production. Northrop has disciplined the employees responsible for the improper testing and requested that the Air Force return the suspect

FDIRs to the company for retesting at no cost to the government. Additionally, it is cooperating fully with the Department of Justice on its investigation of the allegations.

**Information Security:
Actions Taken to Improve
Lockheed's Special Access
Document Accountability**

GAO/NSIAD-88-2BR, Nov. 16.

Lockheed Corporation's document accountability system showed a lack of periodic inventories, inaccurate document control records, incomplete documentation of destroyed classified documents, and a lack of prompt and thorough investigations of documents that could not be located. It has developed a corrective action plan to reorganize its security administration responsibilities, to establish a new automated document control system and related procedures, to complete a wall-to-wall inventory of top secret and secret documents, and to establish an education and training program for document control personnel and for all other employees.

**Battlefield Automation:
Army Command and
Control Systems
Acquisition Cost and
Schedule Changes**

GAO/NSIAD-88-42FS, Dec. 9.

The Army Command and Control System programs are estimated to cost \$21.4 billion, over \$7.4 billion for the command and control systems and over \$13.9 billion for the communication systems. While these Army cost estimates increased by almost \$2 billion from August 1986 to August 1987, they exclude items in one program costing about \$3.2 billion. Virtually all ACCS program schedules have slipped during the above time frame because of problems in software development and with reliability of initial production models. Army's new Program Executive Officer Concept could provide better management and synchronization of the ACCS related programs.

**Air Force Procurement:
More B-1B Spares Should
Have Been Bought Directly
From Manufacturers**

GAO/NSIAD-88-13, Nov. 18.

Buying spares from the manufacturers, called breakout, generally results in price reductions by avoiding prime contractors' charges for overhead and profit. The Air Force did not take full advantage of breakout opportunities during initial provisioning for the B-1B. It bought more than \$2.3 billion worth of B-1B spare parts and while not all of them could be broken out, the potential price reductions resulting from breakout actions were substantial. Air Force analyses of 736 spares broken out from prime contractors to manufacturers during calendar year

1986 showed price reductions ranging from 36 percent to 62 percent and averaging 50 percent. Such potential price reductions were not being realized for the B-1B.

**DOD Procurement:
Multiyear and Annual
Contract Costs**

NSIAD-88-5, Oct. 30.

The unit price impact of converting from annual to multiyear procurement cannot be isolated from other factors which can cause unit price changes such as production quantity, design, the competitive environment, and learning during earlier production. A comparison between unit prices paid under prior annual contracts with the unit prices paid under 11 multiyear contracts revealed that the latter were lower. Multiyear contract average unit prices were higher than the prior year annual contract unit prices for three contracts and higher than the average of the prior 2 years for two contracts. The overall average unit price change for the 11 multiyear contracts was a reduction of 7.8 percent from the prior year annual contracts and a reduction of 9.9 percent from the average price for the two prior years.

**Defense Procurement:
Work Measurement
Programs at Selected
Contractor Locations**

GAO/NSIAD-88-43BR, Nov. 4.

Work measurement programs are intended to improve productivity and efficiency in contractor industrial operations and reduce weapon systems costs by identifying and reducing excess manpower. Because of ambiguities in the military standard and guidance for implementing the program, some contractors reported higher labor productivity than what actually happened on the plant floor and some in GAO's review did not use work measurement data for contract pricing purposes. Although the work measurement program has been adopted as a DOD-wide program, it has been implemented primarily by the Air Force. The Army and Navy use the program sparingly. The program can contribute to improved contractor productivity and lower contract costs. The full benefits of it, however, will not be achieved without wider use and greater contractor compliance.

**Procurement:
Contract for Purchase and
Storage of Jet Fuel in
Bahrain**

GAO/NSIAD-88-50BR, Dec. 2.

In 1984 a Defense Fuel Supply Center \$7.2 million sole-source contract was awarded to Caltex Oil Products Company for the purchase and storage of jet fuel in the Persian Gulf country of Bahrain. Allegations were

that government quality assurance procedures for the contract had been compromised to the extent that the government's interest was not properly protected. GAO confirmed that the usual quality assurance procedures were not followed. DFSC cited "political sensitivity" as its basis for not following sound procurement practices and for not conducting independent routing quality assurance inspections in its administration of this contract.

**Procurement:
Analysis of Change Orders
on Selected F-16 Airframe
Contract**

GAO/NSIAD-88-45BR, Dec. 4.

This report provides information on the reason for frequent changes made to an F-16 airframe contract and who originally proposed them; whether the price of the change was negotiated before its issuance; how much money was actually expended before the price of the change was finalized; whether the use of an unpriced change affected the government's ability to negotiate an advantageous price; and whether the initial justification for the change was realized.

**Procurement:
Small Business Suspension
and Debarment by the
Department of Defense**

Acc. No. 134541 (GAO/NSIAD-88-60BR), Dec. 2.

Suspension and debarment actions taken by the Department of Defense against firms and individuals are used to protect the government against fraudulent and unethical contractors. These actions have created opportunities for legitimate and capable small businesses to be awarded contracts through the various Small Business Administration programs. Most suspensions are based on indictments and have no bearing on a firm's size. This report identifies contractors suspended by DOD in FY 1983 and 1985 that were small businesses, and determines their current status.

**Contracting:
Revised Per Diem Cost
Principle Effect on
Defense Contractors**

Acc. No. 134540 (GAO/NSIAD-88-59), Dec. 2.

Under Public Law 99-234, contractor per diem costs are to be considered reasonable and allowable only to the extent that they do not exceed, on a daily basis, the maximum per diem rates set out in the Federal Travel Regulations. Major defense contractors have stated that this law is unfair because their employees cannot obtain hotel or motel room discounts equal to the discounts granted government employees on official travel. They contend that without access to these rates, their employees cannot travel within the federal per diem limits as set by the General

Services Administration. GAO believes it is premature to conclude whether Public Law 99-234 is or is not treating government contractors fairly because of (1) limited available equivalent contractor per diem cost data, (2) recent efforts by GSA to negotiate government rate discounts with hotels and motels for government contractors, and (3) government contractors' efforts to reduce costs.

**Contract Pricing:
Overpriced B-52 Bomber
Avionics Subcontract**

Acc. No. 134498 (GAO/NSIAD-88-38), Nov. 30.

A B-52 bomber avionics subcontract was awarded to Sundstrand Data Control, Inc., in Redmond, Washington, by the Boeing Military Airplane Company. Sundstrand did not provide Boeing with accurate, complete, and current cost or pricing data and Boeing, after analysis and negotiation, included the resulting subcontract price in its proposal to the government. As a result, the price of the prime contract was overstated by a net amount of \$644,601, including overhead and profit. GAO believes that Tinker Air Force Base should initiate action to recover these funds from Boeing.

**Contract Pricing:
Overpriced B-1B Bomber
Avionics Subcontract**

Acc. No. 134497 (GAO/NSIAD-88-37), Nov. 30.

A B-1B bomber avionics subcontract was awarded to Sundstrand Data Control, Inc., in Redmond, Washington, by the Boeing Military Airplane Company. Sundstrand did not provide Boeing with accurate, complete, and current cost or pricing data and Boeing, after analysis and negotiation, included the resulting Sundstrand subcontract price in its proposal to the government. As a result, the price of the prime contract was overstated by \$373,957, including overhead and profit. GAO believes that Wright-Patterson Air Force Base should initiate action to recover these funds from Boeing.

**Inventory Management:
Air Force Items Being
Returned for Repair but
Not Promptly**

GAO/NSIAD-88-21, Nov. 25.

In reviewing the return of 807 reparable items from Air Force bases to repair facilities when new parts are requisitioned, GAO found that 98 percent of the items were returned, 142 transactions did not require returns, and 65 transactions were incompletely or inadequately recorded. Of the sample returns, 46 percent did not meet the time standard for base processing and 38 percent did not meet the in-transit time standard. Overall, 51 percent of the sample returns did not meet the

combined base processing and in-transit time standards. Delayed returns of reparable items can increase the quantity of an item to be procured by increasing the average time needed to repair broken parts and can also affect the readiness of weapon systems.

**Hazardous Waste:
Tinker Air Force Base's
Improvement Efforts**

GAO/NSIAD-88-4, Oct. 29.

In the past, Tinker Air Force Base allowed discharges of wastes that polluted its streams; generated hazardous waste unnecessarily; sold, transferred, or disposed of waste oils, fuels, and solvents rather than recycling and reusing them; underused and poorly managed its industrial waste treatment plant; and had inadequate management control over its disposal contractors and could not ensure that hazardous waste generated on base was disposed of in an environmentally safe manner. In correcting these problems, Tinker has placed more emphasis on hazardous waste management; reduced the amount of hazardous waste discharged into the streams and groundwater; reduced the amount of hazardous waste requiring disposal; resolved management and operations problems at the industrial waste treatment plant; and improved controls over hazardous waste disposal contractors and the selection of disposal sites.

**DOD Voluntary Education:
Determining and Meeting
Postsecondary Education
Needs in Europe**

GAO/HRD-88-12, Dec. 15.

Under Department of Defense policy, military servicemembers are to have educational opportunities similar to those available to other U.S. citizens. Consequently, the Army, Navy, and Air Force sponsor programs that permit military personnel to pursue education, vocational, and career goals while on active duty. Air Force uses a single provider system that permits schools to compete for the right to be a sole provider of certain courses. Contracts awarded through this new method include specific requirements intended to improve the overall quality of the postsecondary education program in Europe. With its new delivery system, the Air Force has (1) reduced competition for students among schools at the base level, (2) received extended commitments from the schools to provide education services, and (3) included a number of quality-related requirements in its competitively bid contracts.

International Affairs

Food Aid: Improving Economic and Market Development Impact in African Countries

GAO/NSIAD-88-55, Dec. 21.

Developmental benefits to African countries have been limited by U.S. agricultural and foreign policy interests, weak agreement provisions, and recipient governments' failure to fully implement some agreement provisions of the Agricultural Trade Development and Assistance Act of 1954. Humanitarian assistance programs to alleviate malnutrition and poverty were limited by inadequate private voluntary organization management capabilities and Agency for International Development attention, funding problems, and other factors. Severe economic problems, including external debt and government policies that hamper economic growth, have precluded the African countries from progressing to the point of financing imports on commercial terms.

Foreign Investment: Country Differences in Accounting for Takeover Costs

GAO/NSIAD-88-56BR, Dec. 28.

Some American companies have complained that they suffer a disadvantage when bidding against a foreign country for purchase of a U.S. firm. One reason stems from differences in how countries account for goodwill—the amount of payment made in excess of the fair value of the acquired company's individual assets. GAO found that (1) Canada and Japan use the same method as the United States does, requiring goodwill costs to be capitalized as an asset and amortized against future income, (2) the United Kingdom and West Germany allow firms to choose between capitalizing and amortizing goodwill or writing it off against shareholder equity, which avoids the dilution of future earnings, and (3) international accounting standards allow either type of account treatment.

Contracting: State's Administration of Certain Public Diplomacy Contracts

GAO/NSIAD-88-34, Oct. 30.

The Office of Public Diplomacy for Latin America and the Caribbean has awarded many professional service contracts and relied heavily on them to carry out its mission of deepening the understanding of and support for the administration's policies in Central America. However, government regulations for contract administration were not followed. LPD did not adequately support its exclusive use of sole-source contracts, and

other procurement requirements to ensure competition and to limit compensation were also not followed. In addition, most of the contractors' written products were substantially different from the respective contract's original scope of work, and few were incorporated directly into LPD publications.

**Overseas Construction:
Problems in Building USIA
Office in Calcutta, India**

GAO/NSIAD-88-8, Oct. 9.

A six-story office building under construction in Calcutta, India, for the United States Information Agency has experienced extensive delay and significant cost overrun. The building, originally scheduled to be completed by January 1988, at a contract cost of approximately \$7 million, is now scheduled for completion by September 1989. Delay costs and added work is totalling about \$3.2 million beyond the contract price and the adjacent property has been damaged. These factors seem to provide reasonable technical justification for terminating the contract. However, concern about probable consequential political damage appears to be the basic reason why it was not terminated.

**Overseas Construction:
State Initiates Corrective
Actions, but Improvements
Still Needed**

GAO/NSIAD-88-27, Oct. 30.

For more than two decades, the Department of State's Office of Foreign Buildings Operations has had numerous problems in its construction activities. State believes that recent positive initiatives will result in effective implementation of its worldwide security construction program. Although it is too early to determine the full impact of these actions, programmatic and procedural deficiencies still remain. Specifically, many authorized staff positions to carry out program management responsibilities on FBO-managed projects remain vacant; some FBO policies and procedures do not meet government-wide regulations and others have not yet been developed; and cost estimating procedures have not been formalized and documentation to assess the reasonableness of construction project estimates is unavailable or incomplete.

Energy

Nuclear Safety: Reactor Design, Management, and Emergency Preparedness at Fort St. Vrain

GAO/RCED-88-8, Nov. 13.

Following the 1986 accident at the nuclear power plant near Chernobyl, concern over the safety of similar nuclear power plants was heightened. In the United States, the Fort St. Vrain nuclear power plant near Denver, Colorado, is the only commercial facility with some similarities. However, its design provides a wider margin of safety than Chernobyl's, making it unlikely, according to a Nuclear Regulatory Commission review, that a Chernobyl-type accident could occur. Fort St. Vrain's past operations have shown deficiencies in maintenance, licensing, security, outage management, and emergency preparedness that reduced safety. The plant had been shut down while management developed a program to rectify the deficiencies. NRC permitted the restarting the the Fort St. Vrain reactor in April 1987.

Oil Reserve: DOE's Management of the Strategic Petroleum Reserve

GAO/RCED-87-171BR, July 17.

A review of the Department of Energy's response to management and operations improvement recommendations concerning the Strategic Petroleum Reserve showed that DOE failed to complete implementation of 6 recommendations. Overall, GAO found that pipeline failures have occurred at several SPR sites; the likelihood of bacterial contamination damaging SPR crude oil is low; DOE's distribution enhancement program provides for matched drawdown and distribution at a rate of 3.57 million barrels per day by the end of FY 1989 at an estimated cost of \$99.7 million; DOE's SPR oil fill rate is legislatively established now for FY 1987, 1988, and 1989 at the highest practicable fill rate achievable subject to the availability of appropriated funds; and the security policy of the SPR is different from those associated with DOE weapons of other nuclear facilities.

Oil Reserves: Proposed DOE Legislation for Firearm and Arrest Authority Has Merit

GAO/RCED-87-178, Aug. 11.

Legislation proposing federal arrest and firearm authority would be useful in providing a uniform framework with which guard services for all Strategic Petroleum Reserve sites and facilities can be provided. Such authority would provide the same arrest authority for guards serving at

sites in both Louisiana and Texas; would allow the security services contractor to move guard personnel among sites with no loss of authority; and would resolve the question of security guards' personal liability for actions taken in the line of duty. Language in the bill should make explicit the right to grant the firearm and arrest authority to subcontractor as well as contractor employees.

**Oil Reserve:
Status of Strategic
Petroleum Reserve
Activities as of
September 30, 1987**

GAO/RCED-88-59FS, Nov. 30.

As of September 1987, the Strategic Petroleum Reserve inventory totaled 533.9 million barrels of oil. During this quarter, the Department of Energy paid \$132 million for oil purchases from PEMEX, the Mexican national oil company. A bill making appropriations for the Department of the Interior and related agencies for FY 1988, under which the SPR and SPR petroleum accounts are funded, has passed both the Senate and the House but in different versions. Other activities included in this quarter were cavern leaching at Big Hill, Texas; a DOE plan for a number of SPR oil distribution enhancements with the objective of increasing the SPR distribution capability; and modifications made at the Phillips marine terminal in Freeport, Texas, to allow the metering of oil withdrawn from Bryan Mound for loading into ships at the Phillips docks.

**Naval Petroleum
Reserve-1:
Government and Industry
Comments on Selling the
Reserve**

GAO/RCED-88-49FS, Nov. 23.

Defense officials believe that quick access to a supply of crude oil or refined products during a supply disruption is critical in maintaining military readiness. The Naval Petroleum Reserve is a preferred supply source. The Energy Department, however, believes that market forces and emergency options available to Defense other than NPR-1 would be sufficient to meet defense fuel supply needs. Pipeline companies and refiners are concerned that the sale of the reserve may reduce or cease production. California state energy officials expressed little concern about the proposed sale's impact on the state's energy security. Energy's current sales plan for NPR-1 includes soliciting offers from foreign as well as domestic buyers. Under existing federal laws, however, NPR petroleum production may not be exported in the absence of a Presidential finding that exports of domestically produced oil will not diminish the total quantity or quality of petroleum available to the United States.

Natural Resources and Environment

Cultural Resources: Problems Protecting and Preserving Federal Archeological Resources

GAO/RCED-88-3, Dec. 15.

The archeological resources of Arizona, Colorado, New Mexico, and Utah continue to be lost and destroyed as a result of looting, and inadequate care is being provided to some of the artifacts removed from federal lands. Federal agencies have been unable to curb the looting and destruction of even the identified resources and do not have complete and accurate records on what artifacts have been removed from their lands or where these artifacts are located. Moreover, they have not been assessing the adequacy of the facilities caring for the artifacts because funding and staffing constraints limit the agencies' ability to monitor the sites and document looting incidents and site conditions.

Hazardous Waste: Facility Inspections Are Not Thorough and Complete

GAO/RCED-88-20, Nov. 17.

Regulatory violations during hazardous waste handler inspections are considered by the Environmental Protection Agency to warrant immediate attention because of the severe environmental threats they pose. Inspectors are not covering all waste handler activities in their inspections nor fully documenting deficiencies they find. Guidance for conducting inspections is not only incomplete but EPA also has not established specific qualification standards.

Mineral Revenues: Corps of Engineers Management of Mineral Leases

GAO/RCED-88-49, Nov. 24.

The U.S. Army Corps of Engineers did not violate any federal law in administering private mineral leases acquired by its Ohio River Division. ORD's Huntington District followed Corps regulations requiring annual compliance inspections for leases, but these inspections were intended to emphasize environmental concerns and not whether lease payments were accurate. The Corps had not fully shared with the states revenues from ORD leases. However, after ORD computed the amounts owed the states from mineral lease revenues, they were paid their 75-percent shares.

Agriculture

Farmers Home Administration: Problems and Issues Facing the Emergency Loan Program

GAO/RCED-88-4, Nov. 30.

The Farmers Home Administration provides direct loans through its emergency loan program to farmers who have sustained losses as a result of natural disasters. The program is currently in a phase of tightened eligibility and benefits with a severely delinquent loan portfolio and with potential losses in the billions. Borrowers have accumulated large debt loans that they now find difficult to repay. FmHA could lose about \$7.8 billion on existing, undersecured farm program loans. FmHA and the Congress have made changes to the emergency loan program that could help farmers recover from disaster losses and reduce future costs, delinquencies, and losses. However, GAO is raising questions on whether credit is the proper vehicle to provide disaster assistance and offers issues for congressional consideration.

Crop Insurance: Conflict-Of-Interest Problems Involving an FCIC Official

GAO/RCED-88-24, Dec. 18.

E. Ray Fosse, a member of the Board of Directors and Manager of the Federal Crop Insurance Corporation, violated the conflict-of-interest laws and employee standards-of-conduct regulations. These apparent violations resulted from Mr. Fosse's voting on FCIC motions affecting Crop Hail Insurance Actuarial Association's financial interests while employed by CHIAA and his acceptance of about \$2,400 for participating in two conferences sponsored by CHIAA and related organizations while serving on the FCIC Board. GAO believes that mitigating circumstances should be considered in judging the severity of Mr. Fosse's potential conflict-of-interest problems. It also believes that Agriculture's Office of General Counsel erred by not providing Mr. Fosse with written guidance on conflict-of-interest laws and regulations.

Commerce and Housing Credit

U.S. Government Securities: An Examination of Views Expressed About Access to Brokers' Services

GAO/GGD-88-8, Dec. 21.

Secondary market brokers, in deciding which firms can use their services to buy and sell securities or obtain information about current market prices, caused concern as to whether they had created a system that could be unfair and could harm the secondary market by unnecessarily restricting access to their services. Most brokered trades are arranged by seven interdealer brokers who limit their trading systems, possibly making the market less efficient than it could be. Critics have, therefore, proposed government regulation to force the seven brokers to allow more dealers to trade on their systems and/or disseminate information from their screens to more firms. GAO believes the proposals do not make adequate provision for controlling risks and that they could possibly damage the market. However, if a proposal can be developed which adequately controls risks, there is no reason why primary dealer status needs to be a necessary condition for trading on interdealer broker systems.

Transportation

Aviation Safety: Commuter Airports Should Participate in the Airport Certification Program

GAO/RCED-88-41, Nov. 18.

The airport certification program provides standards for equipment and procedures to enhance airport safety. It also requires safety inspections by airport personnel and the Federal Aviation Administration. GAO believes that all airports receiving scheduled service should be certified, regardless of the size or type of plane providing the service. However, the type and extent of safety regulations should be balanced with the level of airport activity and the airport's ability to finance certification costs. GAO also believes that FAA should request specific authority from the Congress to include commuter airports in the airport certification program.

**Air Traffic Control:
FAA Should Avoid
Duplication in Procuring a
Traffic Management
System**

GAO/IMTEC-88-8, Dec. 22.

The Federal Aviation Administration has been conducting duplicate development efforts to upgrade and modernize its Traffic Management System at an estimated cost of about \$12 million and \$18 million for two programs incurring the same software development costs. The situation may have occurred because the two efforts were not being coordinated. FAA is now eliminating the duplicative software development and if it continues to review the development efforts for unnecessary duplication, it can totally integrate the two efforts and complete the program expeditiously.

**Housing and
Community
Development**

**Public Housing:
Issues Relating to the
Management and
Operation of the San
Antonio Housing
Authority**

Acc. No. 134611 (GAO/RCED-88-33), Dec. 10.

The San Antonio Housing Authority's financial condition weakened considerably in 1985 and its administrative costs, including top management salaries, were somewhat higher than those at two of Texas' three other largest housing agencies. Past procurement practices, in some cases, did not comply with state law and Housing and Urban Development regulations on competitive bidding; a recent change in Texas law now permits some of these practices. SAHA's modernization program is behind schedule and has cost more for fewer units than initially budgeted. Its relocation of close to 300 households while it modernized its largest project was in accordance with HUD regulations, but units remained vacant longer than necessary.

Social Services

Homelessness: Implementation of Food and Shelter Programs Under the McKinney Act

Acc. No. 134578 (GAO/RCED-88-63), Dec. 8.

The Stewart B. McKinney Homeless Assistance Act authorized over \$400 million for FY 1987 for several federal programs. Funds appropriated prior to the act were to be used predominantly for food, rent and utility assistance, and operations and maintenance of shelters. None of the funds appropriated pursuant to the act had been disbursed in time for GAO to examine their use. The Department of Housing and Urban Development and the Federal Emergency Management Agency, administrators of the funds, have had some difficulty in meeting legislatively mandated milestones in implementing the McKinney Act. Questions that need to be addressed include whether HUD is appropriately carrying out congressional intent of providing for capital improvements to shelters operated by religious organizations; whether HUD and FEMA target their programs to the segments of the homeless population required by the act; whether the use of federal funds as matching funds should be permitted; and whether HUD and FEMA formulas for distributing funds accurately measure the need for funds in a given area.

Education Information: Changes in Funds and Priorities Have Affected Production and Quality

GAO/PEMD-88-4, Nov. 4.

During the past decade, the production of federally sponsored research, statistical, and evaluative information on education has declined notably. Research activities shifted away from the collection of new data to service-oriented activities such as dissemination, so much so that the availability of up-to-date information for teachers may be threatened. Further, new data collection efforts have become narrowly focused and the scope of investigation restricted by increased use of contracts awarded to institutions rather than field-initiated grants. The quality of information is variable. The major influence on information production are severe reductions in funding levels, and activities that do not carry congressional mandates are most vulnerable to funding declines and changes in priorities.

**Welfare:
Income and Relative
Poverty Status of AFDC
Families**

GAO/HRD-88-9, Nov. 4.

Nationally, two- to four-member Aid to Families With Dependent Children families that lived alone had monthly incomes that averaged \$819 at market value and \$646 at recipient value. The incomes consisted mostly of welfare benefits, and were affected by where they live, the availability of housing assistance, and earnings. AFDC families' cash incomes rarely exceeded the poverty line. When in-kind benefits except Medicaid were counted, 26 percent at market value had total incomes exceeding the poverty line compared with 21 percent at recipient value. Including Medicaid increased the percentages to 60 and 27, respectively. However, AFDC families' average monthly income was \$205 and \$580 lower at market value than that of two groups of comparably sized welfare families not receiving AFDC, and \$1,042 lower than that of comparably sized nonwelfare families.

**Welfare:
Analysis of Proposals to
Control Federal Welfare
Administrative Costs**

GAO/HRD-88-23, Nov. 16.

The Grace Commission and the administration's FY 1986, 1987, and 1988 budget requests have made four recommendations for controlling administrative costs of the Aid to Families with Dependent Children, Medicaid, and Food Stamp programs. These are (1) consolidating the federal share of the costs of the three programs into one block grant to each state, (2) establishing a separate block grant for each of the programs, (3) providing reduced federal sharing in administrative costs that exceed a specified limit in each program, and (4) providing reduced federal sharing in administrative costs that fall within specified ranges for each program but no sharing in costs above the ranges. Each proposal would control federal cost growth in different ways and each would eliminate some enhanced federal sharing. All of the proposals would provide for federal sharing in increased state administrative costs.

**Aging:
GAO Activities in Fiscal
Year 1987**

GAO/HRD-88-42, Dec. 15.

This report is a compilation of GAO's FY 1987 activities concerning older Americans. It lists 54 issued products and 55 assignments that were in process as of September 30. It also presents GAO's employment policies which prohibit age discrimination.

**Job Training Partnership Act:
Native American Status for American Samoans Appears Unwarranted**

Acc. No. 134542 (GAO/HRD-88-1), Dec. 3.

American Samoa receives funds under the Job Training Partnership Act to train economically disadvantaged adults and youths for employment. But there is insufficient basis to conclude that American Samoans should be included as Native Americans under JTPA. They are not inhabitants of a territory that was or is foreseen as becoming a state of the United States and no special trust relationship exists between them and the United States. Furthermore, neither ethnic background nor socioeconomic disadvantage has been used in the past as the primary justification for conferring Native American status. Amending JTPA to include American Samoans as Native Americans would be analogous to amending the Native American Programs Act of 1974 and could set a precedent for amending numerous other federal laws authorizing services to Native Americans.

Health

**Medicare:
Laboratory Fee Schedules Produced Large Beneficiary Savings but No Program Savings**

GAO/HRD-88-32, Dec. 22.

Fee schedules for Medicare-covered clinical diagnostic laboratory services furnished by physicians, independent laboratories, and hospitals on an out-patient basis saved beneficiaries substantial amounts of money, increased Medicare costs, did not affect beneficiary access to laboratory services, and had no material effect on quality. Thus, the fee schedule system met its objectives, except for saving Medicare money. If a national fee schedule is computed using the same methodology as was used to compute current fee schedules, rates will go up in some carrier areas and down in others, and total Medicare program payments will increase.

**Medicare:
Change in Contingency Reserve Funding Held Down Increase in Part B Premium**

GAO/HRD-88-40BR, Nov. 30

The Health Care Financing Administration changed the way it computed the amount necessary in the 1988 part B premium of Medicare to ensure an adequate reserve to cover contingencies. The effect of this change was to produce a lower increase in the premium for 1988 than would have resulted if the computation had been consistent with prior years' practices. In previous years, HCFA had viewed the trust fund as being

composed of an aged portion and a disabled portion for purposes of setting contingency margins. In the 1988 premium calculation, HCFA viewed the trust fund as one.

**Medicaid:
Early Problems in
Implementing the
Philadelphia HealthPASS
Program**

GAO/HRD-88-37, Dec. 22.

HealthPASS, established by the Pennsylvania Department of Public Welfare, is a prepaid health program serving about 96,000 Medicaid recipients. While it has achieved substantial success in establishing its operations, many issues relating to the program's long-term financial viability and full compliance with Medicaid requirements remain. Such issues include the reasonableness of the payment rates to the contractor and the degree to which effective utilization controls and quality assurance safeguards have been implemented. To continue beyond the second year, HealthPASS will require federal renewal of the Medicaid waiver that grants it authority to operate in its present form.

**Medicaid:
Use of Certified Nurse-
Midwives**

GAO/HRD-88-25, Nov. 27.

Concern has been raised that services of certified nurse-midwives are not being covered under the Medicaid program in every state, as mandated by public law. GAO found that all states have a law or regulation that allows nurse-midwives to practice. Forty-four states cover nurse-midwives services under their Medicaid program and are in compliance with requirements. The Health Care Financing Administration has been working with the other six states to bring their state plans into compliance with Medicaid requirements, but has not applied its only available sanction—the complete withdrawal of federal Medicaid funds.

**Occupational Safety &
Health:
Federal Costs Incurred in
Developing Field
Sanitation Standard**

GAO/HRD-88-15FS, Nov. 27.

The Occupational Safety and Health Administration's field sanitation standard for agricultural employers requires that drinking water and toilet and handwashing facilities be provided to field laborers, at no cost. This report includes information on costs of printing the standard, estimated costs for covered agricultural employers to comply with the standard, estimated costs to enforce the standard and federal legal costs incurred for proceedings carried out by OSHA, the Department of Justice, and the federal court system.

Income Security

Pension Plans: Possible Effects of Requiring Employers to Make Contributions Sooner

GAO/HRD-88-28, Oct. 30.

The financial viability of the employee retirement income security program is threatened by large claims from underfunded plan terminations. The administration's proposal to require employers to pay contributions sooner could help alleviate this problem by (1) ensuring that employers make required contributions and (2) permitting quicker identification of employers who are not making required contributions so that more timely action can be taken to help protect participants' benefits and reduce potential insurance program claims. Most plans are overfunded. To minimize the burden on employers to comply with ERISA's funding standards, GAO believes that employers sponsoring plans with funding levels sufficient to protect plan participants and the insurance program should not be required to pay contributions sooner.

Employee Stock Ownership Plans: Little Evidence of Effects on Corporate Performance

GAO/PEMD-88-1, Oct. 29.

Employee stock ownership plans have failed to substantiate assertions that they improve profitability and productivity in corporate performance. They are moving toward their legislative goals of broadening capital ownership and providing an alternative means to finance capital growth, but these results have been limited to date. They have also involved some increase in employee participation in corporate management, but this has not led to control over management by nonmanagerial employees. GAO did not find any evidence that ESOPS improve corporate economic performance. The cost in terms of forgone tax revenues was relatively high for 1977-83. This is largely attributable to the tax credits, which have been repealed, for some types of ESOPS.

Federal Workforce: Provisions for Comparing Government and Contractor Retirement Costs Should Be Changed

GAO/GGD-88-25, Dec. 17.

Revisions to Office of Management and Budget Circular A-76 required that thrift savings plans and the Old Age, Survivors, and Disability Insurance portion of social security be excluded from estimates of government and contractor retirement systems costs in cost comparison studies. The resultant comparisons unduly favor contractors over agencies' in-house operations because all contractor employees are covered

by OASDI, but only those federal employees who are covered by the Federal Employees' Retirement System are under OASDI. Recognizing the unfairness of the situation, OMB is seeking a legislative change that would correct the problem by including all government and contractor retirement costs in the comparison.

Veterans Affairs

VA Health Care: Plans to Ensure Compatibility of Two Medical Management Systems

GAO/HRD-88-45, Dec. 21.

In FY 1985, the Veterans Administration implemented a new resource allocation methodology to allocate a portion of its \$10 billion medical care appropriation among its 160 medical centers. Since FY 1983, it has been developing a new medical information system called the decentralized medical management system. Coordination between DMMS and RAM officials has been adequate. VA has put mechanisms in place to help ensure DMMS-RAM compatibility, and these mechanisms will be used as the two systems are developed.

Administration of Justice

Drug Law Enforcement: Military Assistance for Anti-Drug Agencies

GAO/GGD-88-27, Dec. 23.

As required by law, the Department of Defense supports drug law enforcement efforts with equipment loans, training for law enforcement agency officials, and radar coverage of major drug trafficking routes. GAO found that DOD generally complied with these requirements and also convened a conference of federal drug law enforcement agencies to reach agreement on the appropriate distribution of the assistance.

General Government

Deficit Reductions for Fiscal Year 1988: Compliance With the Balanced Budget and Emergency Deficit Control Act of 1985

GAO/OGC-88-1, Dec. 15.

GAO gives implementation of the Gramm-Rudman-Hollings process a passing grade although unreliable financial data substantially increase the difficulty of estimating the deficit and of ensuring that any required sequester is allocated appropriately. The act was construed incorrectly in a few accounts, albeit the amounts involved were small, according to the FY 1988 compliance report required under the Balanced Budget and Emergency Deficit Control Act. Susceptibility of the current budget structure and process to short-term adjustments that do not solve—and may actually exacerbate—the long-term problem, is also a concern because shifting revenues and outlays from one fiscal period to another can reduce the cash deficit in one year.

Financial Integrity Act: Continuing Efforts Needed to Improve Internal Control and Accounting Systems

GAO/AFMD-88-10, Dec. 30.

Agencies' annual reports under the Financial Integrity Act, inspectors general audits, and GAO reviews continue to reveal serious internal control weaknesses that can lead to fraud, waste, and abuse in government operations and result in losses totaling billions of dollars. A number of tough and long-standing problems remain which require the sustained attention of agency management. Agencies have reported that they have corrected many of the internal control weaknesses identified but they must also ensure that these actions are effective and that all audit findings are promptly resolved as the act requires. There is an urgent need to reform the government's accounting and financial management systems. Solutions to the problems will not be easy and will require a sustained commitment which must continue beyond the term of the current administration.

Federal Workforce: Low Activity in Awards Program for Cost Savings Disclosures

GAO/GGD-88-22, Dec. 18.

The Inspector General Cash Award Program for Cost Savings Disclosures allows IGs to reward federal civilian employees and military personnel whose disclosures of instances of fraud, waste, and

mismanagement result in cost savings or cost avoidances to the government. Most IGs that GAO interviewed disagree that a cash awards program for disclosing wrongdoing is necessary and believe that employees should make disclosures as a matter of duty. Federal employees support their position. Extending the program is a policy matter for Congress to decide and should it decide in its favor, it may want to consider expanding the program to include non-federal personnel and allowing cash awards for disclosures that result in intangible benefits.

**Federal Workforce:
OPM's Approach for
Conducting Personnel
Management Evaluations**

GAO/GGD-88-11, Nov. 4.

The Office of Personnel Management's original approach for conducting personnel management evaluations centered primarily on performing detailed case study reviews to assess agency compliance with laws, rules, and regulations and seeking corrective actions on any problems discovered. OPM's new approach emphasizes the collection and review of governmentwide data to identify systemic federal personnel problems. The change was made because staff and money did not permit thorough evaluations of personnel management in major governmental components; the findings in any one agency did not necessarily provide information on the general effectiveness of personnel programs governmentwide; and the former approach was not specifically relevant to potential future OPM policy development.

**Tax Policy and
Administration:
1986 Annual Report on
GAO's Tax-Related Work**

GAO/GGD-88-13, Dec. 17

This annual report on tax policy and administration matters includes (1) open recommendations to Congress from reports issued during calendar year 1986; (2) open recommendations to Congress from reports issued before calendar year 1986; (3) legislative actions taken on recommendations made during calendar year 1986; (4) tax-related recommendations made during calendar year 1986 to the Treasury, Internal Revenue, and the Bureau of Alcohol, Tobacco and Firearms; (5) listing of testimonies given on tax matters by GAO officials before various committees of Congress during calendar year 1986; and (6) a listing of GAO products on tax matters issued during calendar year 1986.

**Tax Administration:
IRS' Implementation of the
1987 Revenue Initiative**

GAO/GGD-88-16, Dec. 2.

Through a supplemental appropriation for FY 1986 and a continuing resolution for FY 1987, Congress provided the Internal Revenue Service with funds to increase its examination staff by 2,500 positions. IRS projected that this increased staffing would enable it to examine 113,000 additional tax returns and would generate \$593 million in additional tax collections. IRS did not achieve the gain in revenue agent staffing anticipated until late in FY 1987 because many of the agents hired actually filled attrition vacancies that had gone unfilled. Despite the staffing shortfall, IRS officials still expect to meet the revenue projections for 1987. during FY 1987.

**Tax Administration:
Accessibility, Timeliness,
and Accuracy of IRS'
Telephone Assistance
Program**

GAO/GGD-88-17, Dec. 3.

Over a period of 42 days during the tax filing season, GAO anonymously placed 1,574 calls to 29 of IRS' 32 telephone assistance sites to obtain answers to specific tax related questions. GAO completed 61 percent of its calls on the first attempt and 88 percent within five calls. For about 52 percent of the calls, taxpayers could expect to be placed on hold for an average of 55 seconds until an assistor was available to take their questions. Once in contact with an assistor, taxpayers could expect to be placed on hold 16 percent of the time for an average of 1 minute and 17 seconds while the assistor researched answers to their questions. Seventy-nine percent of IRS' answers were correct and 21 percent were incorrect. For questions that dealt with recent tax law changes, the accuracy rate was 68 percent compared to 82 percent for questions that were not affected by these changes.

**Privacy Act:
Privacy Act System
Notices**

GAO/GGD-88-15BR, Nov. 30.

A basic premise of the Privacy Act of 1974 is that information about individuals should not be maintained in secret files. Accordingly, the Privacy Act instructs agencies to publish in the Federal Register a notice of each system of records covered by the act which, among other things, describes the categories of records maintained. OMB also instructs agencies to ensure that the published notices are updated to reflect any changes in the system. This report provides information on whether the notices were complete, accurate, and timely as provided for by Privacy Act requirements and Office of Management and Budget instructions.

**ADP Modernization:
IRS' Redesign of Its Tax
Administration System**

GAO/IMTEC-88-5FS, Nov. 9.

The basic design of the Internal Revenue Service's tax administration system has never changed with the result that the IRS believes it is adversely affecting its ability to carry out its mission. IRS initiated a redesign effort in 1968 with a major objective of providing its employees with more direct access to tax account data. This effort never progressed beyond the conceptual design stage. It was later cancelled because of congressional concerns about adequate data security and the protection of taxpayers' privacy rights. IRS has now taken steps to implement another redesign approach. The projected date for completion of the initial phase is February 1988.

**Impoundments:
Deferrals of FY 1988
Economic Support Fund
and Assistance to Central
America Budget Authority**

GAO/OGC-88-1, Nov. 30.

The President's first special message for FY 1988 reports a deferral of \$35 million and total budgetary resources of \$65.192 million. Total budgetary resources available for Central America promotion of stability is \$1 million.

**Financial Audit:
Senate Recording and
Photographic Studios
Revolving Fund for 1987
and 1986**

GAO/AFMD-88-1, Dec. 16.

The Senate Recording and Photographic Studios are operated by the Sergeant at Arms and Doorkeeper of the Senate and are financed from a revolving fund and from funds appropriated to the Secretary of the Senate. All moneys received from operations are deposited in a revolving fund in the U.S. Treasury and are available for running the studios. Total revenue sales for operations were \$332,176 for FY 1987 and \$470,789 for FY 1986. Total expenses were \$293,619 for FY 1987 and \$349,132 for FY 1986.

**Congressional
Testimony by GAO
Officials**

Privatization of Federal Aviation Administration Functions, by Kenneth M. Mead, Resources, Community, and Economic Development Division, before the President's Commission on Privatization, Dec. 1. GAO/T-RCED-88-11. Acc. No. 134579.

The President's Commission on AIDS, by Rosslyn S. Kleeman, General Government Division, before the Senate Committee on Governmental Affairs, Dec. 3. GAO/T-GGD-88-6. Acc. No. 134553.

Navy Ship Construction Contracts, by Bill W. Thurman, National Security and International Affairs Division, before the Subcommittee on Merchant Marine, House Committee on Merchant Marine and Fisheries, Dec. 8. GAO/T-NSIAD-88-9. Acc. No. 134599.

Capital Budgeting for the Federal Government, by Frederick D. Wolf, Accounting and Financial Management Division, before the Subcommittee on Economic Development, House Committee on Public Works and Transportation, Dec. 8. GAO/T-AFMD-88-3. Acc. No. 134580.

Improvements Needed to Control the Disposal of PCBs, by Hugh J. Wessinger, Resources, Community, and Economic Development Division, before the Subcommittee on Transportation, Tourism, and Hazardous Materials, House Committee on Energy and Commerce, Dec. 9. GAO/T-RCED-88-10. Acc. No. 134601.

H.R. 3504: Pesticide Monitoring Improvements Act, by Hugh J. Wessinger, Resources, Community, and Economic Development Division, before the Subcommittee on Health and Environment, House Committee on Energy and Commerce, Dec. 14. GAO/T-RCED-88-12. Acc. No. 134620.

Unemployment Insurance: Issues Relating to Reserve Adequacy and Trust Fund Solvency, by William J. Gainer, Human Resources Division, before the Subcommittee on Public Assistance and Unemployment Compensation, House Committee on Ways and Means, Dec. 14. GAO/T-HRD-88-6. Acc. No. 134618.

Closure Status of RCRA Hazardous Waste Land Disposal Facilities, by Hugh J. Wessinger, Resources, Community, and Economic Development Division, before the Subcommittee on Environment, Energy, and Natural Resources, House Committee on Government Operations, Dec. 15. GAO/T-RCED-88-13. Acc. No. 134631.

Alleged Misconduct by International Medical Centers, Inc. Officials, by David C. Williams, Office of Special Investigations, before the Subcommittee on Intergovernmental Relations and Human Resources, House Committee on Government Operations, Dec. 15. GAO/T-OSI-88-1.

Security at Nation's Highest Risk Airports, by Kenneth M. Mead, Resources, Community, and Economic Development Division, before the Subcommittee on Government Activities, House Committee on Government Operations, Dec. 17. GAO/T-RCED-88-14.

Army's Modifications to Improve the Bradley Fighting Vehicle's Survivability, Reliability, and Performance, by Mark E. Gebicke, National Security and International Affairs Division, before the Subcommittee on Procurement and Military Nuclear Systems, House Committee on Armed Services, Dec. 17. GAO/T-NSIAD-88-10.

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NATIONAL DEFENSE

Strategic Defense Initiative Program: Status of Space Surveillance and Tracking System GAO/NSIAD-88-61, Nov. 10.

Air Force Pilots: Developing and Sustaining a Stable, Combat-Ready Force Acc. No. 134577 (GAO/NSIAD-88-49BR), Dec. 8.

Strategic Forces: Testing of Air Launched Cruise Missile Components Questioned GAO/NSIAD-88-65BR, Nov. 24.

Information Security: Actions Taken to Improve Lockheed's Special Access Documentation Accountability GAO/NSIAD-88-2BR, Nov. 16

Battlefield Automation: Army Command and Control Systems Acquisition Cost and Schedule Changes GAO/NSIAD-88-42FS, Dec. 9

Air Force Procurement: More B-1B Spares Should Have Been Bought Directly From Manufacturers GAO/NSIAD-88-13, Nov. 18

DOD Procurement: Multiyear and Annual Contract Costs NSIAD-88-5, Oct. 30

Defense Procurement: Work Measurement Programs at Selected Contractor Locations GAO/NSIAD-88-43BR, Nov. 4

Procurement: Contract for Purchase and Storage of Jet Fuel in Bahrain GAO/NSIAD-88-50BR, Dec. 2.

Procurement: Analysis of Change Orders on Selected F-16 Airframe Contract GAO/NSIAD-88-45BR, Dec. 4.

Procurement: Small Business Suspension and Debarment by the Department of Defense Acc. No. 134541 (GAO/NSIAD-88-60BR), Dec. 2.

Contracting: Revised Per Diem Cost Principle Effect on Defense Contractors Acc. No. 134540 (GAO/NSIAD-88-59), Dec. 2.

Contract Pricing: Overpriced B-52 Bomber Avionics Subcontract Acc. No. 134498 (GAO/NSIAD-88-38), Nov. 30

Contract Pricing: Overpriced B-1B Bomber Avionics Subcontract Acc. No. 134497 (GAO/NSIAD-88-37), Nov. 30.

Inventory Management: Air Force Items Being Returned for Repair but Not Promptly GAO/NSIAD-88-21, Nov. 25.

Hazardous Waste: Tinker Air Force Base's Improvement Efforts GAO/NSIAD-88-4, Oct. 29.

DOD Voluntary Education: Determining and Meeting Post-secondary Education Needs in Europe GAO/HRD-88-12, Dec. 15.

INTERNATIONAL AFFAIRS

Food Aid: Improving Economic and Market Development Impact in African Countries GAO/NSIAD-88-55, Dec. 21.

Foreign Investment: Country Differences in Accounting for Takeover Costs GAO/NSIAD-88-56BR, Dec. 28.

Contracting: State's Administration of Certain Public Diplomacy Contracts GAO/NSIAD-88-34, Oct. 30.

Overseas Construction: Problems in Building USIA Office in Calcutta, India GAO/NSIAD-88-8, Oct. 9.

Overseas Construction: State Initiates Corrective Actions, but Improvements Still Needed GAO/NSIAD-88-27, Oct. 30.

ENERGY

Nuclear Safety: Reactor Design, Management, and Emergency Preparedness at Fort St. Vrain GAO/RCED-88-8, Nov. 13.

Oil Reserve: DOE's Management of the Strategic Petroleum Reserve GAO/RCED-87-171BR, July 17.

Oil Reserves: Proposed DOE Legislation for Firearm and Arrest Authority Has Merit GAO/RCED-87-178, Aug. 11.

Oil Reserve: Status of Strategic Petroleum Reserve Activities as of September 30, 1987 GAO/RCED-88-59FS, Nov. 30.

Naval Petroleum Reserve-1: Government and Industry Comments on Selling the Reserve GAO/RCED-88-43FS, Nov. 23.

NATURAL RESOURCES AND ENVIRONMENT

Cultural Resources: Problems Protecting and Preserving Federal Archeological Resources GAO/RCED-88-3, Dec. 15.

Hazardous Waste: Facility Inspections Are Not Thorough and Complete GAO/RCED-88-20, Nov. 17.

Mineral Revenues: Corps of Engineers Management of Mineral Leases GAO/RCED-88-49, Nov. 24

AGRICULTURE

Farmers Home Administration: Problems and Issues Facing the Emergency Loan Program GAO/RCED-88-4, Nov. 30.

Crop Insurance: Conflict-of-Interest Problems Involving an FCIC Official GAO/RCED-88-24, Dec. 18.

COMMERCE AND HOUSING CREDIT

U.S. Government Securities: An Examination of Views Expressed About Access to Brokers' Services GAO/GGD-88-8, Dec. 21.

TRANSPORTATION

Aviation Safety: Commuter Airports Should Participate in the Airport Certification Program GAO/RCED-88-41, Nov. 18.

Air Traffic Control: FAA Should Avoid Duplication in Procuring a Traffic Management System GAO/IMTEC-88-8, Dec. 22.

HOUSING AND COMMUNITY DEVELOPMENT

Public Housing: Issues Relating to the Management and Operation of the San Antonio Housing Authority Acc. No. 134611 (GAO/RCED-88-33), Dec. 10

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Homelessness: Implementation of Food and Shelter Programs Under the McKinney Act

Acc. No. 134578 (GAO/RCED-88-63), Dec. 8.

Education Information: Changes in Funds and Priorities Have Affected Production and Quality

GAO/PEMD-88-4, Nov. 4.

Welfare: Income and Relative Poverty Status of AFDC Families

GAO/HRD-88-9, Nov. 4.

Welfare: Analysis of Proposals to Control Federal Welfare Administrative Costs

GAO/HRD-88-23, Nov. 16.

Aging: GAO Activities in Fiscal Year 1987

GAO/HRD-88-42, Dec. 15.

Job Training Partnership Act: Native American Status for American Samoans Appears Unwarranted

Acc. No. 134542 (GAO/HRD-88-1), Dec. 3.

HEALTH

Medicare: Laboratory Fee Schedules Produced Large Beneficiary Savings But No Program Savings

GAO/HRD-88-32, Dec. 22.

Medicare: Change in Contingency Reserve Funding Held Down Increase in Part B Premium

GAO/HRD-88-40BR, Nov. 30.

Medicaid: Early Problems in Implementing the Philadelphia HealthPASS Program

GAO/HRD-88-37, Dec. 22.

Medicaid: Use of Certified Nurse-Midwives

GAO/HRD-88-25, Nov. 27.

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Federal Workforce: OPM's Approach for Conducting Personnel Management Evaluations

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Tax Policy and Administration: 1986 Annual Report on GAO's Tax-Related Work

GAO/GGD-88-13, Dec. 17.

Tax Administration: IRS' Implementation of the 1987 Revenue Initiative

GAO/GGD-88-16, Dec. 2.

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GAO/OGC-88-1, Nov. 30.

Financial Audit: Senate Recording and Photographic Studios Revolving Fund for 1987 and 1986

GAO/AFMD-88-1, Dec. 16.

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GAO/T-RCED-88-11, Acc. No. 134579.

The President's Commission on AIDS, Dec. 3.

GAO/T-GGD-88-6, Acc. No. 134553.

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GAO/T-NSIAD-88-9, Acc. No. 134599.

Capital Budgeting for the Federal Government, Dec. 8.

GAO/T-AFMD-88-3, Acc. No. 134580.

Improvements Needed to Control the Disposal of PCBs, Dec. 9.

GAO/T-RCED-88-10, Acc. No. 134601.

H.R. 3504: Pesticide Monitoring Improvements Act, Dec. 14.

GAO/T-RCED-88-12, Acc. No. 134620.

Unemployment Insurance: Issues Relating to Reserve Adequacy and Trust Fund Solvency, Dec. 14.

GAO/T-HRD-88-6, Acc. No. 134618.

Closure Status of RCRA Hazardous Waste Land Disposal Facilities, Dec. 15.

GAO/T-RCED-88-13, Acc. No. 134631.

Alleged Misconduct by International Medical Centers, Inc. Officials, Dec. 15.

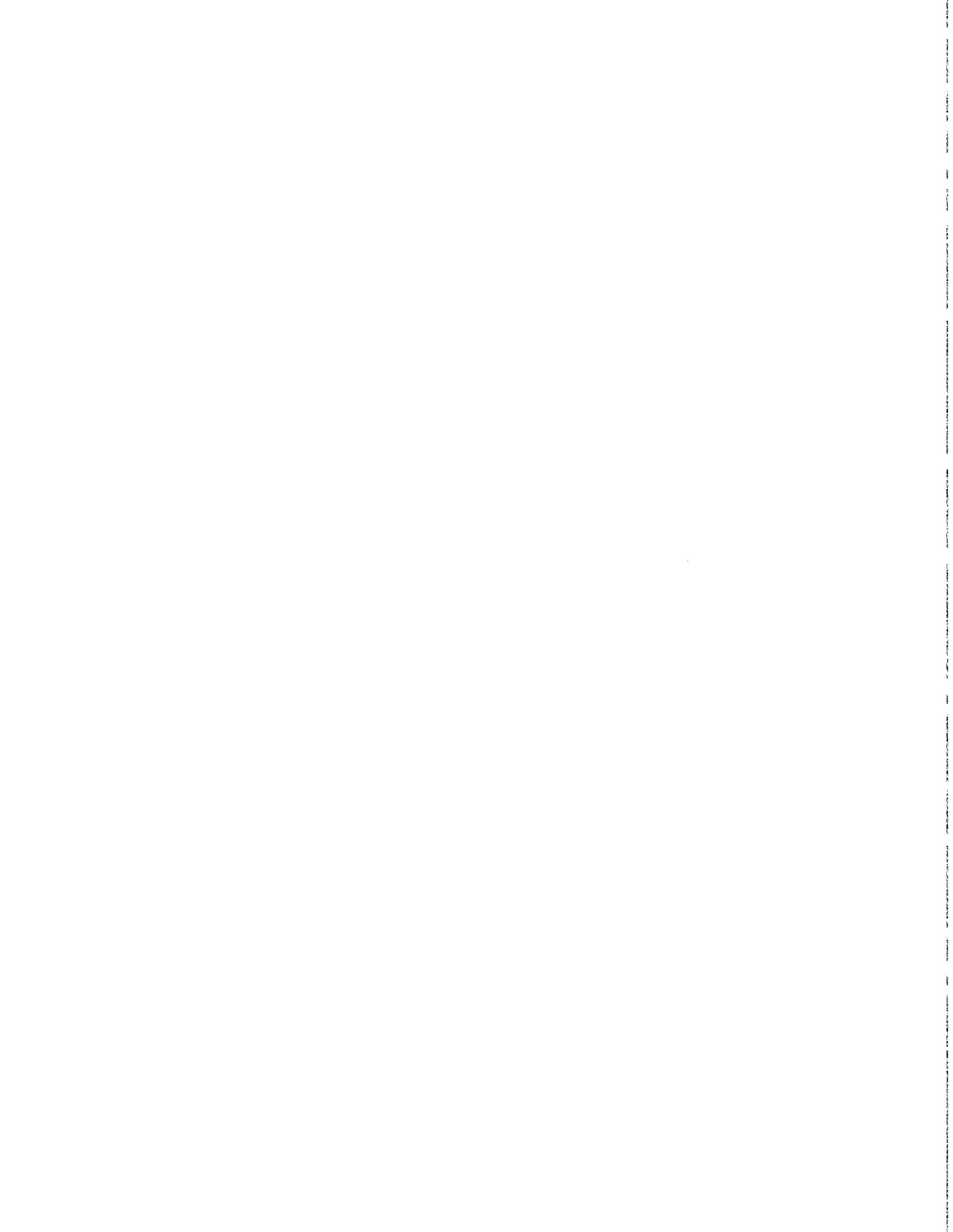
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