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**THE
GENERAL ACCOUNTING OFFICE
ITS HISTORY, ACTIVITIES
AND ORGANIZATION**

THE INSTITUTE FOR GOVERNMENT RESEARCH

Washington, D. C.

The Institute for Government Research is an association of citizens for coöperating with public officials in the scientific study of government with a view to promoting efficiency and economy in its operations and advancing the science of administration. It aims to bring into existence such information and materials as will aid in the formation of public opinion and will assist officials, particularly those of the national government, in their efforts to put the public administration upon a more efficient basis.

To this end, it seeks by the thoroughgoing study and examination of the best administrative practice, public and private, American and foreign, to formulate those principles which lie at the basis of all sound administration, and to determine their proper adaptation to the specific needs of our public administration.

The accomplishment of specific reforms the Institute recognizes to be the task of those who are charged with the responsibility of legislation and administration; but it seeks to assist, by scientific study and research, in laying a solid foundation of information and experience upon which such reforms may be successfully built.

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INSTITUTE FOR GOVERNMENT RESEARCH

SERVICE MONOGRAPHS
OF THE
UNITED STATES GOVERNMENT
No. 46

THE
GENERAL ACCOUNTING OFFICE
ITS HISTORY, ACTIVITIES
AND ORGANIZATION

BY
DARRELL HEVENOR SMITH

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FOREWORD

The first essential to efficient administration of any enterprise is full knowledge of its present make-up and operation. Without full and complete information before them, as to existing organization, personnel, plant, and methods of operation and control, neither legislators nor administrators can properly perform their functions.

The greater the work, the more varied the activities engaged in, and the more complex the organization employed, the more imperative becomes the necessity that this information shall be available—and available in such a form that it can readily be utilized.

Of all undertakings, none in the United States, and few, if any, in the world, approach in magnitude, complexity, and importance that of the national government of the United States. As President Taft expressed it in his messages to Congress of January 17, 1912, in referring to the inquiry being made under his direction into the efficiency and economy of the methods of prosecuting public business, the activities of the national government "are almost as varied as those of the entire business world. The operations of the government affect the interest of every person living within the jurisdiction of the United States. Its organization embraces stations and centers of work located in every city and in many local subdivisions of the country. Its gross expenditures amount to billions annually. Including the personnel of the military and naval establishments, more than half a million persons are required to do the work imposed by law upon the executive branch of the government.

"This vast organization has never been studied in detail as one piece of administrative mechanism. Never have the foundations been laid for a thorough consideration of the relations of all of its parts. No comprehensive effort has been made to list its multifarious activities or to group them in such a way as to present a clear picture of what the government is doing. Never has a complete description been given of the agencies through which these activi-

ties are performed. At no time has the attempt been made to study all of these activities and agencies with a view to the assignment of each activity to the agency best fitted for its performance, to the avoidance of duplication of plant and work, to the integration of all administrative agencies of the government, so far as may be practicable, into a unified organization for the most effective and economical dispatch of public business."

To lay the basis for such a comprehensive study of the organization and operations of the national government as President Taft outlined, the Institute for Government Research has undertaken the preparation of a series of monographs, of which the present study is one, giving a detailed description of each of the fifty or more distinct services of the government. These studies are being vigorously prosecuted, and it is hoped that all services of the government will be covered in a comparatively brief space of time. Hereafter, revisions of the monographs will be made from time to time as need arises, to the end that they may, as far as practicable represent current conditions.

These monographs are all prepared according to a uniform plan. They give: first, the history of the establishment and development of the service; second, its functions, described not in general terms, but by detailing its specific activities; third, its organization for the handling of these activities; fourth, the character of its plant; fifth, a compilation of, or reference to, the laws and regulations governing its operations; sixth, financial statements showing its appropriations, expenditures and other data for a period of years; and finally, a full bibliography of the sources of information, official and private, bearing on the service and its operations.

In the preparation of these monographs the Institute has kept steadily in mind the aim to produce documents that will be of direct value and assistance in the administration of public affairs. To executive officials they offer valuable tools of administration. Through them, such officers can, with a minimum of effort, inform themselves regarding the details, not only of their own services, but of others with whose facilities, activities, and methods it is desirable that they should be familiar. Under present conditions services frequently engage in activities in ignorance of the fact that the work projected has already been done, or is in process of execution by other services. Many cases exist where one service could

make effective use of the organization, plant or results of other services had they knowledge that such facilities were in existence. With the constant shifting of directing personnel that takes place in the administrative branch of the national government, the existence of means by which incoming officials may thus readily secure information regarding their own and other services is a matter of great importance.

To members of Congress the monograph should prove of no less value. At present these officials are called upon to legislate and appropriate money for services concerning whose needs and real problems they can secure but imperfect information. That the possession by each member of a set of monographs such as is here projected, prepared according to a uniform plan, will be a great aid to intelligent legislation and appropriation of funds can hardly be questioned.

To the public, finally, these monographs will give that knowledge of the organization and operations of their government which must be had if an enlightened public opinion is to be brought to bear upon the conduct of governmental affairs.

These studies are wholly descriptive in character. No attempt is made in them to subject the conditions described to criticism, nor to indicate features in respect to which changes might with advantage be made. Upon administrators themselves falls responsibility for making or proposing changes which will result in the improvement of methods of administration. The primary aim of outside agencies should be to emphasize this responsibility and facilitate its fulfillment.

While the monographs thus make no direct recommendations for improvement, they cannot fail greatly to stimulate efforts in that direction. Prepared as they are according to a uniform plan and setting forth as they do the activities, plant, organization, personnel and laws governing the several services of the government, they will automatically, as it were, reveal, for example, the extent to which work in the same field is being performed by different services, and thus furnish the information that is essential to a consideration of the great question of the better distribution and coordination of activities among the several departments, establishments, and bureaus, and the elimination of duplication of plant, organization and work. Through them it will also be possible to

subject any particular feature of the administrative work of the government to exhaustive study, to determine, for example, what facilities, in the way of laboratories and other plant and equipment, exist for the prosecution of any line of work and where those facilities are located; or what work is being done in any field of administration or research, such as the promotion, protection and regulation of the maritime interests of the country, the planning and execution of works of an engineering character, or the collection, compilation and publication of statistical data, or what differences of practice prevail in respect to organization, classification, appointment, and promotion of personnel.

To recapitulate, the monographs will serve the double purpose of furnishing an essential tool for efficient legislation, administration and popular control, and of laying the basis for critical and constructive work on the part of those upon whom responsibility for such work primarily rests.

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APPENDIX I

OUTLINE OF ORGANIZATION

EXPLANATORY NOTE

The purpose of the Outlines of Organization in this series of Monographs is to show in detail the organization and personnel of the several services of the national government to which they relate. They have been prepared in accordance with the plan followed by the President's Commission on Economy and Efficiency in its outlines of the organization of the United States government.¹ They differ from those outlines, however, in that whereas the Commission's report showed only organization units, the presentation herein has been carried far enough to show the personnel embraced in each organization unit.

These outlines are of value not merely as an effective means of making known the organization of the several services. If kept revised to date, they constitute exceedingly important tools of administration. They permit the directing personnel to see at a glance the organization and personnel at their disposal. They establish definitely the line of administrative authority and enable each employee to know his place in the system. They furnish the essential basis of plans for determining costs by organization division and sub-division. They afford the data for a consideration of the problem of classifying and standardizing personnel and compensation. Collectively they make it possible to determine the number and location of organization units of any particular kind, such as, laboratories, libraries, blue-print rooms, or other plants, to what services attached and where located, or to determine what services are maintaining stations at any city or point in the United States. The Institute hopes that upon the completion of the present series it will be able to prepare a complete classified statement

¹ 62 Cong., H. doc. 458, 1912, 2 vols.

of the technical and other facilities at the disposal of the government. The present monographs will then furnish the details regarding the organization, equipment, and work of the institution so listed and classified.

OUTLINE OF ORGANIZATION
GENERAL ACCOUNTING OFFICE
MARCH 1, 1927

<i>Units of Organization;</i>			
<i>Classes of Employees</i>		<i>Number</i>	<i>Salary Range</i>
I.	Office of the Comptroller General		
1.	Office proper of the Comptroller General		
	Comptroller General	I	\$10,000
	Private Secretary	I	2400-3000
	Special Assistant	I	2200*
	Messenger	2	1140-1500
2.	Office of the Assistant Comptroller General		
	Assistant Comptroller General	I	7500
	Secretary	I	2100-2700
	Messenger	I	1140-1500
3.	Assistants to the Comptroller General		
1.	Executive and Budget Officer	I	6000
	Secretary-Stenographer	I	1500-1860
2.	Counsel	I	6000
3.	Special Assistant to the Comptroller General		
	Attorney-Conferee (Legal)	I	5200-6000
	Attorney-Conferee (Claims)	I	3800-5000
	Attorney-Conferee (Audit)	I	3000-3600
	Conference Clerk	I	2400*
	Clerk to Conferees	I	1680-2040
4.	Office of the Chief Clerk		
1.	Administrative		
	Chief Clerk	I	3600*
	Assistant Chief Clerk	I	2700*
	Assistant to Chief Clerk	I	2200*
	Translator	I	1860-2400
	Administrative Bookkeeper	I	1860-2400
	Information Clerk	I	1440*
	Telephone Operator	I	1440

NOTE.—The asterisk throughout this outline indicates "Reclassification pending."

OUTLINE OF ORGANIZATION

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2. Records Division		
Chief of Division	1	2700*
Assistant Chief of Division	1	2040*
Assistant Chief of Division in charge of Walker-Johnson Group	1	2100-2700
Clerk	2	1860-2400
	10	1680-2040
Clerk-Stenographer to Chief of Division	1	1860*
Clerk	25	1500-1860
Clerk-Stenographer	1	1320-1680
Clerk-Typist	1	1320-1680
Photostat Operator	1	1320-1680
Clerk	58	1320-1680
Typist	1	1140-1500
Clerk	27	1140-1500
Laborer	1	900-1140
3. Comptroller General's Records Section		
Chief of Section	1	2000*
Senior Mail and Record Clerk	1	1860*
Mail and Record Clerk	2	1500-1860*
File Clerk	1	1140-1500
4. Supply Section		
Chief of Section	1	2400-3000
Assistant Chief of Section	1	1680*
Legislative and Publications Clerk	1	1860*
Clerk-Typist	1	1500*
Clerk	3	1320-1680*
File Clerk	1	1140-1500
Assistant Storekeeper	1	1140-1500
Senior Mechanic in Charge	2	1500-1860*
Mechanic	1	1500-1860
Chauffeur	1	1140-1500
	1	1020-1260
Chauffeur-Mechanic	4	1020-1260
Mechanic	1	1020-1260
5. Mail Section		
Chief of Section	1	1860*
Mail Clerk	1	1500-1860*
	1	1140-1500*
Messenger	2	1020-1260
Motorcycle Messenger	1	1020-1260
6. Duplicating Section		
Head Operator (Office Devices)	1	1680-2040
Senior Typist	1	1320-1680
Senior Operator (Office Devices)	1	1320-1680
Operator (Office Devices)	5	1140-1500

7. Custodial Unit		
Foreman	1	1680-2040
Carpenter	2	1500-1860
Messenger and Laborer	3	1140-1500
	55	1020-1260
Junior Messenger and Laborer	26	900-1140
Assistant Messenger and Laborer	12	600-780
5. Office of the Disbursing Clerk		
Disbursing Clerk	1	3000-3600
Deputy Disbursing Clerk	1	2100-2700
Clerk-Stenographer	1	1680-2040
6. Division of Personnel		
1. Office of Chief of Division		
Chief of Division	1	3800-5000
Assistant Chief of Division (In charge of Welfare work)	1	2400-3000
Special Investigator	1	2100-2700
Classification Clerk	1	2100-2700
Nurse	1	1500-1860
Junior Clerk-Stenographer	1	1320-1680
File Clerk	1	1140-1500
2. Appointment and Time Section		
Chief of Section	1	2400-3000
Assistant Chief of Section	1	1860-2400
Principal Time Clerk	1	1680-2040
Time and Payroll Clerk	3	1500-1860
Clerk-Typist	2	1500-1860
7. Investigations Division		
1. Office Proper		
Chief of Division	1	6000-7500
Assistant Chief of Division	1	5200-6000
Investigator	30	3000-5000
Associate Investigator	6	2700-3300
Assistant Investigator	1	2400-3000
Secretary	1	1860-2400
2. Emergency Fleet Audit Section		
Chief of Section	1	5200-6000
Assistant Chief of Section	1	2700-3300
Assistant Investigator	3	2400-3000
Auditor	9	1680-2700
3. Customs Field Audit Section		
Chief Investigator	1	3800-5000
Investigator	1	3000-3600
Assistant Investigator	3	2100-3000
8. Division of Law		
1. Administrative		
Solicitor	1	6000-7500

OUTLINE OF ORGANIZATION

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	Secretary	1	2100-2700
	Clerk to Solicitor	1	1860-2400
	Librarian	1	1320-1680
2.	Legal		
	Senior Attorney	4	5200-6000
	Attorney	7	3800-5000
	Associate Attorney	16	3000-3600
	Assistant Attorney	8	2400-3000
3.	Digest Unit		
	Digest Clerk	1	2100-2700
	Assistant Digest Clerk	2	1680-2040
	Clerk-Typist	1	1320-1680
4.	Stenographic Section		
	Chief of Section	1	1860-2400
	Assistant Chief of Section	1	1680-2040
	Stenographer	9	1500-1860
	Secretary-Stenographer	2	1500-1860
9.	Claims Division		
	1. Administrative		
	Chief of Division	1	5200-6000
	Assistant Chief of Division	1	3800-5000
	Conferee	1	2400-3000
	Clerk to Chief of Division	1	1860-2400
	2. Appeals Unit		
	Unit Head	1	2700-3300
	Claims Law Clerk	1	2400-3000
	Appeals Reviewer (Civil)	2	2300-3000
	Appeals Reviewer (Service)	3	2100-2700
	3. Forgery-Liabilities Unit		
	Unit Head	1	2200*
	Custodian of Undelivered Checks	1	1860*
	Correspondence Clerk	2	1320-1680*
	Review and File Clerk	2	1320-1680
	4. Preliminary Section		
	Chief of Section	1	2400-3000
	Assistant Chief of Section	1	2100-2700
	Correspondence Clerk	2	1860-2400
	Clerk (Supervisor)	1	1680-2040
	Clerk	8	1500-1860
	Expert Stenographer	6	1500-1860
	Stenographer	3	1320-1680
	Expert Typist	1	1320-1680
	Clerk	18	1320-1680
	Typist	2	1140-1500
	5. Civil Claims		
	1. Office of Assistant Chief of Division		
	Assistant Chief of Division	1	3800-5000

THE GENERAL ACCOUNTING OFFICE

2. Civil Claims Section		
Chief of Section	1	3000-3600
1. Development Unit		
Unit Head	1	2700-3300
Claims Law Clerk	2	2400-3000
Senior Claims Adjuster	14	2100-2700
Check Voucher Clerk	2	1500-1860
Follow-up Clerk	1	1500-1860
Unit Clerk	1	1320-1680
2. Contracts Unit		
Unit Head	1	2700-3300
Claims Law Clerk	5	2400-3000
3. Miscellaneous Unit		
Unit Head	1	2700-3300
Claims Law Clerk	6	2400-3000
Senior Claims Adjuster	4	2100-2700
Clerk-Comptometer	1	1560*
4. Accounts Unit		
Special Auditor in charge	1	2100-2700
Auditor	1	1860-2400
Assistant Auditor	3	1680-2040
5. Review Unit		
Unit Head	1	3000-3600
Senior Reviewer	2	2700-3300
Reviewer	4	2400-3000
3. Collections Section		
Chief of Section	1	3000-3600
Unit Head	1	2400-3000
Debt Law Clerk	2	2400-3000
Senior Adjuster	4	2100-2700
Adjuster	4	1860-2400
Correspondence Clerk	1	1500-1860
Clerk in charge of		
Debt Cards	1	1500-1860
Debt Record Clerk	2	1320-1680
Clerk-Stenographer	1	1320-1680
Stenographer-Typist	1	1320-1680
6. Service Claims		
1. Office of Assistant Chief of Division		
Assistant Chief of Division	1	3000-3600
2. Service Claims Section		
Chief of Section	1	2700-3300
1. Development Unit		
Unit Head	1	2400-3000
Senior Claims Adjuster	2	2100-2700
Claims Adjuster	3	1860-2400
Unit Clerk	1	1320-1680

OUTLINE OF ORGANIZATION

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2.	Settling Unit		
	Unit Head	1	2400-3000
	Senior Claims Adjuster	5	2100-2700
	Claims Adjuster	3	1860-2400
	Clerk-Typist	1	1320-1680*
3.	Review Unit		
	Unit Head	1	2700-3300
	Senior Reviewer	2	2400-3000
	Reviewer	2	2100-2700
4.	Soldiers' Home Unit		
	Claims Adjuster	1	1860-2400
	Soldiers' Home Fund Clerk	1	1680-2040
5.	Soldiers' Effects Unit		
	Senior Claims Adjuster	1	2100-2700
7.	Transportation Claims		
1.	Office of Assistant Chief of Division		
	Assistant Chief of Division	1	3800-5000
	Assistant to Assistant Chief of Division	1	3300-3900
	Clerk to Assistant Chief of Division	1	1680-2040
	Stating Clerk	5	1500-1860
	Stating Reviewer	5	1500-1860
2.	Freight Section		
1.	Office of Chief of Section		
	Chief of Section	1	3000-3600
	Assistant Chief of Section	1	2700-3300
2.	Eastern Unit		
	Unit Head	1	2700-3300
	Special Rate Clerk	2	2400-3000
	Senior Land-Grant Rate Clerk	5	2100-2700
3.	Western Unit		
	Unit Head	1	2700-3300
	Special Rate Clerk	3	2400-3000
	Senior Land-Grant Rate Clerk	3	2100-2700
4.	Southern Unit		
	Unit Head	1	2700-3300
	Special Rate Clerk	1	2400-3000
	Senior Land-Grant Rate Clerk	4	2100-2700
	Non Land-Grant Rate Clerk	5	1680-2040
5.	Review Unit		
	Senior Reviewer	3	2700-3300
	Reviewer	4	2400-3000

6.	Tariff Unit		
	Principal Tariff Clerk	1	1680-2040
	Tariff Clerk	3	1500-1860
2.	Passenger Section		
1.	Office of Chief of Section		
	Chief of Section	1	3000-3600
	Assistant Chief of Section	1	2700-3300
	Passenger Tariff Clerk	1	1680-2040
2.	Eastern Unit		
	Unit Head	1	2700-3300
	Special Rate Clerk	1	2400-3000
	Senior Land-Grant Rate Clerk	4	2100-2700
	Junior Land-Grant Rate Clerk	2	1860-2400
	Non Land-Grant Rate Clerk	6	1680-2040
3.	Western Unit		
	Unit Head	1	2700-3300
	Special Rate Clerk	1	2400-3000
	Senior Land-Grant Rate Clerk	4	2100-2700
	Non Land-Grant Rate Clerk	7	1680-2040
4.	Review Unit		
	Senior Reviewer	1	2700-3300
	Reviewer	2	2400-3000
10.	Audit Division		
1.	Administrative		
	Chief of Division	1	5200-6000
	Assistant Chief of Division	1	3800-5000
	Special Assistant to Chief of Division	1	2600*
	Clerk to Chief of Division	1	1860-2400
2.	Contract Examining Unit		
	Contract Reviewer (Legal)	7	2400-3000*
	Audit Clerk (Contract Briefing)	9	1500-2040*
	Clerk	6	1320-1680
	Clerk-Checker	1	1380*
3.	Receiving and Computing Section		
	Chief of Section	1	2800*
	Unit Head (Computing and Stenographic)	1	2200*
	Unit Head (Checking Unit)	1	1860*
	Assistant Unit Head (Computing and Stenographic)	1	1980*
	Assistant Unit Head (Checking Unit)	1	1680-2040
	Clerk	7	1500-1860

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	Special Computer	12	1500-1860
	Computer-Checker	47	1320-1680
	Stenographer	6	1320-1680
	Senior Typist	12	1320-1680
	Junior Typist	6	1140-1500
	Clerk	24	1320-1680
	Clerk	8	1140-1500
4.	Civil Pay and Travel Section		
	Chief of Section	1	3400*
	Auditor	48	1680-2400
	Audit Clerk	4	1500-1860
	Section Clerk	1	1320-1680
5.	Military Pay Section		
	Chief of Section	1	3000*
	Auditor	72	1680-3000
	Audit Clerk	4	1500-1860
	Section Clerk	1	1320-1680
	Record Clerk	1	1320*
6.	Contract Voucher Section		
	Chief of Section	1	2900*
	Auditor	66	1680-3000
	Audit Clerk	1	1500-1860
	Section Clerk	1	1320-1680
7.	Receipts and Deposits Section		
	Chief of Section	1	2800*
	Auditor	29	1680-3000
	Section Clerk	1	1320-1680
8.	Miscellaneous Section		
	Chief of Section	1	3000*
	Auditor	32	1680-3300
	Audit Clerk	6	1500-1860
	Section Clerk	1	1320-1680
	Check Assorter (Clerk)	2	1140-1500
9.	Accounting Section		
	Chief of Section	1	3000*
	Auditor	29	1680-3000
	Clerk	1	1500-1860*
	Record Clerk	3	1320-1680
10.	Audit Review Section		
	Chief of Section	1	3800*
	Auditor	63	1860-3300
	Clerk	1	1680-2040
		3	1320-1680
		1	1140-1500
11.	Veterans' Bureau Section		
	Chief of Section	1	3000*
	Auditor	52	1680-3000

	Audit Clerk	4	1500-1860
	Clerk	1	1680-2040
	Stenographer	1	1500-1860
	Clerk	8	1320-1680
	Computer	2	1140-1500
12.	Indian Tribal Claims Section		
	Chief of Section	1	2800*
	Assistant Chief of Section	1	2600*
	Legal Research Clerk	4	2100-2700
	Auditor	44	1680-2700
	Audit Clerk	27	1500-1860
	Audit Clerk-Typist	3	1500-1860
	Clerk (Supervisory)	2	1680-2040
	Expert Typist	8	1320-1680
	Clerk-Typist	5	1320-1680
	File Clerk	1	1140-1500
13.	Check Section		
	Chief of Section	1	2600*
	Auditor	26	1680-2700
	Reconciliation Clerk (Audit Clerk)	19	1500-1860
	Clerk (Bookkeeping)	7	1500-1860
	Clerk	1	1500-1860
	Special Computer	1	1500-1860
	Clerk (Supervisory)	3	1680-2040
	Computer	7	1320-1680
	Comptometer and Dalton Listing		
	Machine Operators	2	1320-1680
	Clerk	4	1320-1680
		45	1140-1500
	Files Messenger	4	1020-1260
	Messenger Boy	1	690*
II.	Post Office Department Division		
	1. Administrative		
	Chief of Division	1	3800-5000
	Assistant Chief of Division	1	3300-3900
	Auditor	4	1860-3000
	Correspondence Clerk	2	1860-2400
	Clerk	1	1680-2040
		1	1500-1860
	2. Electrical Accounting Section		
	1. Administrative Unit		
	Chief of Section	1	2700-3300
	Assistant Chief of Section	1	2400-3000
	Secretary	1	1500-1860
	Auditor	4	1680-2400
	Clerk	2	1500-1860
		2	1320-1680

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	Stenographer-Typist	1	1320-1680
	File Clerk	2	1140-1500
2.	Assorting Machine Unit		
	Clerk in Charge	1	1680-2040
	Electrical Assorting Machine Operator	65	1140-1860
3.	Card Perforating Unit		
	Chief of Unit	1	2700-2700
	Assistant Chief of Unit	1	1680-2040
	Card Perforating Operator	140	1500-1860
4.	Issued Auditing Unit		
	Verification Clerk	1	1860-2400
	Issued Auditing Clerk	26	1680-2040
		15	1500-1860
		6	1320-1680
5.	Mail Room Unit		
	Clerk in Charge	1	1500-1860
	Clerk	2	1320-1680
		10	1140-1500
6.	Paid Auditing Unit		
	Clerk in Charge	1	1680-2040
	Clerks (Paid Auditing)	2	1500-1860
		5	1320-1680
	Clerk	7	1140-1500
7.	Tabulating Unit		
	Clerk in Charge	1	1500-1860
	Tabulating Machine Operator	1	1500-1860
		22	1320-1680
3.	Postmasters' Accounts Section		
	Chief of Section	1	2700-3300
	Assistant Chief of Section	1	2400-3000
	Auditor	35	1680-2400
	Record and File Clerk	1	1140-1500
4.	Postal Service Pay Roll Section		
	Chief of Section	1	2700-3300
	Assistant Chief of Section	1	2400-3000
	Auditor	18	1680-2400
	Audit Clerk	1	1500-1860
5.	Foreign Section		
	Chief of Section	1	2700-3300
	Auditor	2	1860-2700
6.	Miscellaneous Section		
	Chief of Section	1	2700-3300
	Auditor	17	1680-2700
	Stenographer-Typist	1	1320-1680
	Typist	1	1140-1500
	Clerk	2	1140-1500

7.	Postal Savings Section		
	Chief of Section	1	2400-3000
	Settlement Clerk	6	1680-2040
		2	1500-1860
	File Clerk	10	1140-1500
8.	Late Postmasters' Section		
	Auditor	5	1860-2400
9.	Controlling Accounts Section		
	Principal Accounting Clerk	1	2400-3000
	Auditor	4	1680-2400
	Clerk	1	1320-1680
10.	Computing Section		
	Chief of Section	1	2100-2700
	Bookkeeping Machine Operator	8	1500-1860
	Comptometer Operator	11	1500-1860
	Adding Machine Operator	1	1320-1680
	Billing Machine Operator	1	1320-1680
	Adding Machine Operator	1	1140-1500
11.	Stenographic Section		
	Chief of Section (Principal Stenographer)	1	1680-2040
	Senior Stenographer	2	1500-1860
	Junior Stenographer	3	1320-1680
	Senior Typist	2	1320-1680
12.	Current Files Section		
	Chief of Section	1	1860-2400
	File Clerk	1	1320-1680
	Clerk	11	1140-1500
12.	Bookkeeping Division		
	1. Administrative		
	Chief of Division	1	3300-3900
	Assistant Chief of Division	1	3000-3600
	Clerk to Chief of Division	1	1680-2040
	Requisition and Bond Clerk	1	1500-1860
	2. Accounts Section		
	1. Appropriation and Personal Accounts Unit		
	Unit Head	1	2400-3000
	Assistant Unit Head	1	2100-2700
	Bookkeeper	5	1860-2400
	Certificate Control Clerk	1	1500-1860
	Unit Clerk	1	1320-1680
	Checker	1	1140-1500
	2. General Ledger and Control Accounts Unit		
	Unit Head	1	2700-3300
	Assistant Unit Head	1	2400-3000

OUTLINE OF ORGANIZATION

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	Control Accountant	12	2100-2700
	Preliminary Control Accountant	1	1860-2400
		1	1680-2040
	Miscellaneous Machine Operator	1	1500-1680
3.	Posting Unit		
	Supervisory Bookkeeping		
	Machine Operator	1	1680-2040
	Bookkeeping Machine		
	Operator	11	1500-1860
3.	Claims Stating Section		
	Chief of Section	1	2400-3000
	Assistant Chief of Section	1	1860-2400
	Correspondence Clerk	1	1860-2400
	Clerk	2	1680-2040
		4	1500-1860
		7	1320-1680
	Certificate Writer (Expert		
	Typist)	15	1320-1680
	Clerk-Typist	1	1140-1500

APPENDIX 2

CLASSIFICATION OF ACTIVITIES

EXPLANATORY NOTE

The Classifications of Activities have for their purpose to list and classify in all practicable detail the specific activities engaged in by the several services of the national government. Such statements are of value from a number of standpoints. They furnish, in the first place, the most effective showing that can be made in brief compass of the character of the work performed by the service to which they relate. Secondly, they lay the basis for a system of accounting and reporting that will permit the showing of total expenditures classified according to activities. Finally, taken collectively, they make possible the preparation of a general or consolidated statement of the activities of the government as a whole. Such a statement will reveal in detail, not only what the government is doing, but the services in which the work is being performed. For example, one class of activities that would probably appear in such a classification is that of "scientific research." A subhead under this class would be "chemical research." Under this head would appear the specific lines of investigation under way and the services in which they were being prosecuted. It is hardly necessary to point out the value of such information in planning for future work and in considering the problem of the better distribution and coördination of the work of the government. The Institute contemplates attempting such a general listing and classification of the activities of the government upon the completion of the present series.

CLASSIFICATION OF ACTIVITIES

- I. Control of Treasury Receipts and Issues
 1. Approval (countersignature) of warrant
 1. Receipts
 1. Covering warrant

2. Issues
 1. Appropriation warrants
 2. Settlement warrants
 3. Accountable warrants
 4. Transfer and other warrants
2. Disapproval (refusal of countersignature) of warrant because of
 1. Interpretation of appropriation act
 2. Irregularities discovered in settlement, adjustment and audit
2. Settlement and adjustment of claims against Government
 1. Quasi-judicial acts
 1. Interpretation and construction of laws and regulations
 1. Comptrollers decisions
 1. In course
 2. In advance
 2. Legal matters
 1. Recoveries of sums due from
 1. Government officers
 1. Suit for recovery
 2. Withholding of pay
 1. Defense against mandamus and injunction
 2. State or other non-Federal governmental jurisdictions
 3. Private citizens and firms
 1. Preparation of briefs
 2. Appearance in court
 3. Appeals
 2. Assistance in defense of suits brought by
 1. Government officers
 2. States, etc.
 3. Citizens and firms
 3. Miscellaneous
3. Audit
 1. Regular
 1. Washington
 2. Field
 2. Pre-audit
 1. Veterans' claims
 2. Transportation claims

3. Special, resulting from
 1. Acts of Congress
 2. Order of Committees
 3. Initiation of Comptroller General
3. Audit of receipts (settlement and adjustment of claims due the government)
 1. Internal revenue
 1. Audit for accuracy and fraud only ¹
 2. Customs receipts
 1. Settlement and adjustment ² and audit
 3. Miscellaneous receipts
 1. Settlement and adjustment and audit
 4. Quasi-judicial and legal
(Listed under "settlement and adjustment" (2) above)
 5. Accounts
 1. Keeping
 1. Control accounts (money)
 2. Checks
 3. Administrative ³
 2. Study
 1. Recommendations
 2. Installations
 3. Prescription of forms
 6. Investigations and Reports
 1. Investigations
 1. Administrative accounts
 2. Administrative examinations
 3. Departmental inspection of disbursing officers
 4. Disbursing office methods
 5. Miscellaneous
 1. Upon Congressional initiation
 1. Legislation
 2. Order of committee
 1. Either house

¹ Under the law.

² In dispute.

³ General Accounting Office and Retirement funds only.

CLASSIFICATION OF ACTIVITIES

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2. Committee with jurisdiction over
 1. Revenue
 2. Appropriations
 3. Expenditure
2. Upon initiative of Comptroller General
2. Reports
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 2. Special, upon
 1. Order of Congress
 2. Request of
 1. President
 2. Bureau of Budget
3. Recommendations
 1. Procedure
 2. Methods
 3. Organization
 4. Legislation
7. Custodial
 1. Settled accounts and pertinent data
 2. Checks
 1. Paid
 2. Undelivered
 3. Contracts
 4. List of debtors to United States
8. Intramural Administration

APPENDIX 3

PUBLICATIONS

The regular publications of the General Accounting Office consist of two titles, the Annual Report and the Decisions of the Comptroller General of the United States.

Annual Report. The Annual Report is addressed to Congress by the Comptroller General in conformance with Section 312(a) of the Budget and Accounting Act of 1921, which says:

The Comptroller-General . . . shall make . . . to Congress at the beginning of each regular session, a report in writing of the work of the General Accounting Office, containing recommendations concerning the legislation he may deem necessary to facilitate the prompt and accurate rendition and settlement of accounts and concerning such other matters relating to the receipt, disbursement and application of public funds as he may think advisable. In such regular report . . . he shall make recommendations looking to greater economy or efficiency in public expenditures.

The format of the Annual Report follows in all essentials that of other governmental reports, and has varied from sixteen to fifty-nine pages.¹ The first part of the report is concerned with general discussion and recommendations, while the remainder is devoted to a recital of the accomplishments of the Office under organization unit titles.

Decisions: The Decisions of the Comptroller General of the United States are issued originally in monthly pamphlets, each containing the decisions rendered during a calendar month. These are bound into a volume at the end of each fiscal year, each volume containing the twelve monthly bulletins from July to June, inclusive.²

The bound volume contains, (in addition to the text of the decisions in chronological order and serially numbered, with an index-digest) a list of claimants, tables of statutes, decisions of the

¹ 1922 contains 16 pages; 1923, 42; 1924, 28; 1925, 34, and 1926, 59.

² The volumes are No. 1, 1921-2; No. 2, 1922-3; No. 3, 1923-4; No. 4, 1924-5; No. 5, 1925-6.

Comptroller General, decisions of the Comptroller of the Treasury, Second Comptroller's decisions, decisions overruled or modified, opinions of the Attorney General, and decisions of the courts, referred to in the Comptroller General's decisions included in the volume.

The volume also includes an appendix embracing General Accounting Office Circulars, Bulletins, and General Regulations issued during the fiscal year.³

Miscellaneous Publications. The miscellaneous publications are those just mentioned, namely, circulars, bulletins, and general regulations which appear from time to time as conditions dictate. No classification is made as to contents included under the three titles mentioned, and such issues appear variously in printed, multi-graphed, or mimeographed form. They are on letter-size sheets and are serially numbered.

³ Such of these as relate to office procedure and are not for general information are cited by title, date and number, but the text is omitted.

APPENDIX 4

LAWS

(A) INDEX TO LAWS

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Establishment (chronological sequence) of office or position of:

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Accountant, Navy Department.....	1 Stat. L., 610
Commissioner of General Land Office.....	2 Stat. L., 716, 717
Commissioner to pass upon claims for property lost, captured or destroyed in the Military Service of the United States	3 Stat. L., 261, 263
Additional Accountant, War Department.....	3 Stat. L., 322
First Auditor	3 Stat. L., 366
Second Auditor	3 Stat. L., 366
Third Auditor	3 Stat. L., 366
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¹The office, in effect, was never abolished. Duties were cumulative and transferred to new title or titles.

²Continuing, consolidating, and adding to previous powers and duties under other titles. Essential matter was change of status.

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* Transfer of status rather than discontinuance except for title.

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* Duties concerning Treasury Department itself left with Division and Division not transferred.

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President may request report.....	42 Stat. L., 20, 25
Procedure for administrative, etc., accounting.....	42 Stat. L., 20, 25
Publication of statement of receipts, etc.....	Const., Art. 1, Sec. 9, Cl. 6
Public accounts, settlement.....	Sec. 236, R. S. ¹
expenditures, recommendations <i>re</i>	42 Stat. L., 20, 26
funds, investigation of receipts, etc., of.....	42 Stat. L., 20, 26
moneys, account and statement of.....	Const., Art. 1, Sec. 9, Cl. 6
Receipts, public funds, investigation of.....	42 Stat. L., 20, 26
statement and account of.....	Const., Art. 1, Sec. 9, Cl. 6
Recommendations	42 Stat. L., 20, 25, 26
Records, access to.....	42 Stat. L., 20, 26
Recovery of debts.....	28 Stat. L., 162, 206 ¹
Regulations, admission of attorneys.....	42 Stat. L., 20, 25
carrying on work.....	42 Stat. L., 20, 25
Removal of officers and employees.....	42 Stat. L., 20, 24, 25
Rendition of accounts.....	28 Stat. L., 162, 209 ¹
Reports, annual	42 Stat. L., 20, 25
either House of Congress may demand.....	42 Stat. L., 20, 26
of decisions	28 Stat. L., 162, 207 ¹
on administrative examinations.....	42 Stat. L., 20, 26
on delinquencies	28 Stat. L., 162, 209 ¹
on expenditures, etc., violating law.....	42 Stat. L., 20, 26
ordered by Congress.....	42 Stat. L., 20, 26
requested by Bureau of Budget.....	42 Stat. L., 20, 26
requested by President.....	42 Stat. L., 20, 25
Requests for aid and information.....	42 Stat. L., 20, 25, 26
Requisitions for advances.....	28 Stat. L., 162, 209 ¹
Retirement accounts	44 Stat. L., 904, 911
special fund	44 Stat. L., 1424, 1445
Revenue, committees with jurisdiction over.....	42 Stat. L., 20, 26
Revision of accounts.....	28 Stat. L., 162, 207 ¹
Right of access and examination.....	42 Stat. L., 20, 26
Rules and regulations, etc.....	42 Stat. L., 20, 26
Senate committees	42 Stat. L., 20, 26
Settlement, accounts, claims, etc.....	Sec. 236, R. S. ¹
	28 Stat. L., 162, 206, 207 ¹
	42 Stat. L., 20, 24, 25, 26
State department	42 Stat. L., 20, 26

receipts and expenditures of all public money shall be published from time to time.

1789—Act of September 2, 1789 (1 Stat. L., 65)—An Act To establish the Treasury Department.

[SECTION 1]. That there shall be a Department of Treasury, in which shall be the following officers, namely: a Secretary of the Treasury, to be deemed head of the department; a Comptroller, an Auditor, a Treasurer, a Register, and an Assistant to the Secretary of the Treasury, which assistant shall be appointed by the said Secretary.

R. S., Sec. 297—Auditors may administer oaths.

SEC. 297. The several Auditors are empowered to administer oaths to witnesses in any case in which they may deem it necessary for the due examination of the accounts with which they shall be charged.

R. S., Sec. 305—Duties of the Treasurer.

SEC. 305. The Treasurer shall receive and keep the moneys of the United States, and disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by either Comptroller, and recorded by the Register, and not otherwise. He shall take receipts for all moneys paid by him, and shall give receipts for all moneys received by him; and all receipts for moneys received by him shall be indorsed upon warrants signed by the Secretary of the Treasury, without which warrant, so signed, no acknowledgment for money received into the public Treasury shall be valid. He shall render his accounts to the First Comptroller quarterly, or oftener if required, and shall transmit a copy thereof, when settled, to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the First Comptroller, or either of them, the inspection of the moneys in his hands.

1894—Act of July 31, 1894 (28 Stat. L., 162, 205)—An Act Making appropriations for the legislative, executive and judicial expenses of the Government for the fiscal year ending June thirtieth, eighteen hundred and ninety-five and for other purposes.

* * * *

SEC. 3. The Auditors of the Treasury shall hereafter be designated as follows: The First Auditor as Auditor for the Treasury Department; the Second Auditor as Auditor for the War Department; the Third Auditor as Auditor for the Interior Department; the Fourth Auditor as Auditor for the Navy Department; the Fifth Auditor as Auditor for the State and other Departments; the Sixth Auditor as Auditor for the Post-Office Department. The designations of the deputy auditors and other subordinates shall correspond with those of the Auditors. And each deputy auditor, in addition to the duties now required to be performed by him, shall sign, in the name of the Auditor, such letters and papers as the Auditor may direct.

SEC. 4. The offices of the Commissioner of Customs, Deputy Commissioner of Customs, Second Comptroller, Deputy Second Comptroller, and Deputy First Comptroller of the Treasury are abolished, and the First Comptroller of the Treasury shall hereafter be known as Comptroller of the Treasury. He shall perform the same duties and have the same powers and responsibilities (except as modified by this act) as those now performed by or appertaining to the First and Second Comptrollers of the Treasury and the Commissioner of Customs; and all provisions of law not inconsistent with this Act, in any way relating to them or either of them, shall hereafter be construed and held as relating to the Comptroller of the Treasury. His salary shall be five thousand five hundred dollars per annum. There shall also be an Assistant Comptroller of the Treasury, to be appointed by the President, with the advice and consent of the Senate, who shall receive a salary of five thousand dollars per annum and a chief clerk in the office of the Comptroller of the Treasury, who shall receive a salary of two thousand five hundred dollars per annum.

The Assistant Comptroller of the Treasury shall perform such duties as may be prescribed by the Comptroller of the Treasury and shall have the power, under the direction of the Comptroller of the Treasury, to countersign all warrants and sign all other papers.

The Chief clerk shall perform such duties as may be assigned to him by the Comptroller of the Treasury, and shall have the power, in the name of the Comptroller of the Treasury, to countersign all warrants except accountable warrants.

The Auditors, under the direction of the Comptroller of the Treasury, shall superintend the recovery of all debts finally certified by them, respectively, to be due to the United States.

Section thirty-six hundred and twenty-five of the Revised Statutes is amended by substituting the words "proper Auditors" for the words "First Comptroller of the Treasury (or the Commissioner of Customs, as the case may be)."

Section thirty-six hundred and thirty-three of the Revised Statutes is amended by substituting the words "proper Auditors" for the words "First or Second Comptroller of the Treasury."

SEC. 5. The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom.

The returns of fees mentioned in section seventeen hundred and twenty-five of the Revised Statutes shall be made as prescribed by the Comptroller of the Treasury.

SEC. 6. Section two hundred and seventy-one of the Revised Statutes is amended to read as follows:

"SEC. 271. The Comptroller of the Treasury, in any case where, in his opinion, the interests of the Government require it, shall direct any of the Auditors forthwith to audit and settle any particular account which such Auditor is authorized to audit and settle."

SEC. 7. Accounts shall be examined by the Auditors as follows:

First. The Auditor for the Treasury Department shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Treasury and all bureaus and offices under his direction, all accounts relating to the customs service, public debt, internal revenue,

Treasurer and assistant treasurers, mints and assay offices, Bureau of Engraving and Printing, Coast and Geodetic Survey, Revenue-Cutter Service, Life-Saving Service, Light-House Board, Marine-Hospital Service, public buildings, Steamboat-Inspection Service, immigration, navigation, Secret Service, Alaskan fur-seal fisheries, and to all other business within the jurisdiction of the Department of the Treasury, and certify the balances arising thereon to the Division of Bookkeeping and Warrants.

Second. The Auditor for the War Department shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of War and all bureaus and offices under his direction, all accounts relating to the military establishment, armories and arsenals, national cemeteries, fortifications, public buildings and grounds under the Chief of Engineers, rivers and harbors, the Military Academy, and to all other business within the jurisdiction of the Department of War, and certify the balances arising thereon to the Division of Bookkeeping and Warrants, and send forthwith a copy of each certificate to the Secretary of War.

Third. The Auditor for the Interior Department shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Interior, and of all bureaus and offices under his direction, and all accounts relating to Army and Navy Pensions, Geological Survey, public lands, Indians, Architect of the Capitol, patents, census, and to all other business within the jurisdiction of the Department of the Interior, and certify the balances arising thereon to the Division of Bookkeeping and Warrants, and send forthwith a copy of each certificate to the Secretary of the Interior.

Sections two hundred and seventy-three and two hundred and seventy-five of the Revised Statutes are repealed.

Section four hundred and fifty-six of the Revised Statutes is amended to read as follows:

"Sec. 456. All returns relative to the public lands shall be made to the Commissioner of the General Land Office."

Fourth. The Auditor for the Navy Department shall receive and examine all accounts of salaries and incidental expenses of the office of the Secretary of the Navy, and of all bureaus and offices under his direction, all accounts relating to the Naval Establishment, Marine Corps, Naval Academy, and to all other business within the jurisdiction of the Department of the Navy, and certify the balances arising thereon to the Division of Bookkeeping and Warrants, and send forthwith a copy of each certificate to the Secretary of the Navy.

Fifth. The Auditor for the State and other Departments shall receive and examine all accounts of salaries and incidental expenses of the offices of the Secretary of State, the Attorney General, and Secretary of Agriculture, and of all bureaus and offices under their direction; all accounts relating to all other business within the jurisdiction of the Departments of State, Justice, and Agriculture; all accounts relating to the diplomatic and consular service, the judiciary, United States courts, judgments of United States courts, Executive Office, Civil Service Commission, Interstate Commerce Commission, Department of Labor, District of Columbia, Fish Commission, Court of Claims and its judgments, Smithsonian Institution, Territorial governments, the Senate, the House of Representatives, the Public Printer, Library of Congress, Botanic Garden, and accounts of all boards, commissions, and establishments of the Government not within the

jurisdiction of any of the Executive Departments. He shall certify the balances arising thereon to the Division of Bookkeeping and Warrants, and send forthwith a copy of each certificate, according to the character of the account, to the Secretary of the Senate, Clerk of the House of Representatives, Sergeant-at-Arms of the House of Representatives, or the chief officer of the Executive Department, commission, board or establishment concerned.

Sixth. The Auditor for the Post-Office Department shall receive and examine all accounts of salaries and incidental expenses of the office of the Postmaster-General and of all bureaus and offices under his direction, all postal and money-order accounts of postmasters, all accounts relating to the transportation of the mails, and to all other business within the jurisdiction of the Post-Office Department, and certify the balances arising thereon to the Postmaster General for accounts of the postal revenue and expenditures therefrom, and to the Division of Bookkeeping and Warrants for other accounts, and send forthwith copies of the certificates in the latter cases to the Postmaster General.

The further duties of this Auditor shall continue as now defined by law, except as the same are modified by the provisions of this Act.

Sec. 8. The balances which may from time to time be credited by the Auditors to the Division of Bookkeeping and Warrants, or to the Postmaster-General, upon the settlements of public accounts, shall be final and conclusive upon the Executive Branch of the Government, except that any person whose accounts may have been settled, the head of the Executive Department, or of the board, commission, or establishment not under the jurisdiction of an Executive Department, to which the account pertains, or the Comptroller of the Treasury, may, within a year, obtain a revision of the said account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the Executive Branch of the Government: *Provided*, That the Secretary of the Treasury may, when in his judgment the interests of the Government require it, suspend payment and direct the re-examination of any account.

Upon a certificate by the Comptroller of the Treasury of any differences ascertained by him upon revision the Auditor who shall have audited the accounts shall state an account of such differences, and certify it to the Division of Bookkeeping and Warrants, except that balances found and accounts stated as aforesaid by the Auditor for the Post-Office Department for postal revenues and expenditures therefrom shall be certified to the Postmaster-General.

Any person accepting payment under a settlement by an Auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted; but nothing in this Act shall prevent an Auditor from suspending items in an account in order to obtain further evidence or explanations necessary to their settlement. When suspended items are finally settled a revision may be had as in the case of the original settlement. Action upon any account or business shall not be delayed awaiting applications for revision: *Provided*, That the Secretary of the Treasury shall make regulations fixing the time which shall expire before a warrant is issued in payment of an account certified as provided in sections seven and eight of this Act.

The Auditors shall, under the direction of the Comptroller of the Treasury, preserve, with their vouchers and certificates, all accounts which have been finally adjusted.

All decisions by Auditors making an original construction or modifying an existing construction of statutes shall be forthwith reported to the Comptroller of the Treasury, and items in any account affected by such decisions shall be suspended and payment thereof withheld until the Comptroller of the Treasury shall approve, disapprove or modify such decisions and certify his actions to the Auditor. All decisions made by the Comptroller of the Treasury under this Act shall be forthwith transmitted to the Auditor or Auditors whose duties are affected thereby.

Disbursing officers, or the head of any Executive Department, or other establishment not under any of the Executive Departments, may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement.

Sections one hundred and ninety-one and two hundred and seventy of the Revised Statutes are repealed.

SEC. 9. This Act, so far as it relates to the First Comptroller of the Treasury and the several Auditors and Deputy Auditors of the Treasury, shall be held and construed to operate merely as changing their designations and as adding to and modifying their duties and powers, and not as creating new officers.

All laws not consistent with this Act, relating to the Auditors of the Treasury in connection with any matter, shall be understood in each case to relate to the Auditor to whom this Act assigns the business of the Executive Department of other establishments concerned in that matter.

SEC. 10. The Division of Warrants, Estimates, and Appropriations in the office of the Secretary of the Treasury is hereby recognized and established as the Division of Bookkeeping and Warrants. It shall be under the Direction of the Secretary of the Treasury as heretofore. Upon the books of this division shall be kept all accounts of receipts and expenditures of public moneys except those relating to the postal revenues and expenditures therefrom; and section three hundred and thirteen and so much of sections two hundred and eighty-three and thirty-six hundred and seventy-five of the Revised Statutes as require those accounts to be kept by certain Auditors and the Register of the Treasury are repealed. The duties of the Register of the Treasury shall be such as are now required of him in connection with the public debt and such further duties as may be prescribed by the Secretary of the Treasury.

SEC. 11. Every requisition for an advance of money, before being acted on by the Secretary of the Treasury, shall be sent to the proper Auditor for action thereon as required by section twelve of this Act.

All warrants, when authorized by law and signed by the Secretary of the Treasury, shall be countersigned by the Comptroller of the Treasury, and all warrants for the payment of money shall be accompanied either by the Auditor's certificate, mentioned in section seven of this Act, or by the requisition for advance of money, which certificate or requisition shall specify the particular appropriation to which the same should be charged, instead of being specified on the warrant, as now provided by section thirty-six hundred and seventy-five of the Revised Statutes; and shall also go with the warrant to the Treasurer, who shall return the certificate or requisition to the proper Auditor, with the date and amount of the draft issued indorsed thereon. Requisitions for the payment of money on all audited

accounts, or for covering money into the Treasury, shall not hereafter be required. And requisitions for advances of money shall not be countersigned by the Comptroller of the Treasury.

Section two hundred and sixty-nine and so much of section three hundred and five of the Revised Statutes as requires the Register of the Treasury to record warrants is repealed.

SEC. 12. All monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within ten days after the end of the month to which they relate, and quarterly and other accounts within twenty days after the period to which they relate, and shall be transmitted to and received by the Auditors within twenty days of their actual receipt at the proper office in Washington in the case of monthly, and sixty days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the Auditor of a requisition for an advance of money, he shall disapprove the requisition, which he may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the Auditor's decision as to the sufficiency of these latter reasons: *Provided*, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirement of mailing or otherwise sending accounts, as aforesaid, within ten days or twenty days or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them: *Provided further*, That should there be a delay by the administrative Departments beyond the aforesaid twenty or sixty days in transmitting accounts, an order of the President in the particular case shall be necessary to authorize the advance of money requested: *And provided further*, That this section shall not apply to accounts of the postal revenue and expenditures therefrom, which shall be rendered as now required by law.

The Secretary of the Treasury shall, on the first Monday of January in each year, make report to Congress of such officers as are then delinquent in the rendering of their accounts or in the payment of balances found due from them for the last preceding fiscal year. Sections two hundred and fifty and two hundred and seventy-two of the Revised Statutes are repealed.

Section thirty-six hundred and twenty-two of the Revised Statutes is amended by striking therefrom the following words: "The Secretary of the Treasury may, if in his opinion the circumstances of the case justify and require it, extend the time hereinbefore prescribed for the rendition of accounts."

SEC. 13. Before transmission to the Department of the Treasury, the accounts of district attorneys, assistant attorneys, marshals, commissioners, clerks, and other officers of the courts of the United States, except consular courts, made out and approved as required by law, and accounts relating to prisoners convicted or held for trial in any court of the United States, and all other accounts relating to the business of the Department of Justice or of the courts of the United States other than consular courts, shall be sent with their vouchers to the Attorney-General and examined under his supervision.

Judges receiving salaries from the Treasury of the United States shall be paid monthly by the disbursing officer of the Department of Justice, and to him all certificates of nonabsence or of the cause of absence of judges in the Territories shall be sent. Interstate Commerce Commissioners and other officers, now paid as judges are, shall be paid monthly by the proper disbursing officer or officers.

SEC. 14. In the case of claims presented to an Auditor which have not had an administrative examination, the Auditor shall cause them to be examined by two of his subordinates independently of each other.

SEC. 15. It shall be the duty of the Secretary of the Treasury annually to lay before Congress, on the first day of the regular session thereof, an accurate, combined statement of the receipts and expenditures during the last preceding fiscal year of all public moneys, including those of the Post-Office Department, designating the amount of the receipts, whenever practicable, by ports, districts, and States, and the expenditures, by each separate head of appropriation.

SEC. 16. In section three hundred and seven of the Revised Statutes the words "Secretary of the Treasury" are substituted for the words "Register of the Treasury."

SEC. 17. The transcripts from the books and proceedings of the Department of the Treasury, provided for in section eight hundred and eighty-six of the Revised Statutes, shall hereafter be certified by the Secretary or an Assistant Secretary of the Treasury, and the copies of contracts and other papers therein provided for shall be certified by the Auditor having the custody of such papers.

SEC. 18. Section thirty-seven hundred and forty-three of the Revised Statutes is amended to read as follows:

"SEC. 3743. All contracts to be made, by virtue of any law, and requiring the advance of money, or in any manner connected with the settlement of public accounts, shall be deposited promptly in the offices of the Auditors of the Treasury, according to the nature of the contracts: *Provided*, That this section shall not apply to the existing laws in regard to the contingent funds of Congress."

SEC. 19. Section twenty-six hundred and thirty-nine of the Revised Statutes is amended by substituting the words "proper Auditor" for the words "Commissioner of Customs."

SEC. 20. It shall be the duty of the collectors of customs and other officers of customs to transmit, with their accounts, to the officers charged with the settlement of their accounts, all such papers, records, or copies thereof relating to their transactions as officers of customs as the Secretary of the Treasury may direct.

1921—Act of June 10, 1921 (42 Stat. L., 20)—An Act To provide a national budget system and an independent audit of Government accounts and for other purposes.

[SECTION 1]. This Act may be cited as the "Budget and Accounting Act, 1921."

SEC. 2. When used in this Act—

The terms "department and establishment" and "department or establishment," mean any executive department, independent commission, board,

bureau, office, agency, or other establishment of the Government, including the municipal government of the District of Columbia, but do not include the Legislative Branch of the Government or the Supreme Court of the United States;

* * * *

TITLE III—GENERAL ACCOUNTING OFFICE

SEC. 301. There is created an establishment of the Government to be known as the General Accounting Office, which shall be independent of the executive departments and under the control and direction of the Comptroller General of the United States. The offices of the Comptroller of the Treasury and Assistant Comptroller of the Treasury are abolished, to take effect July 1, 1921. All other officers and employees of the office of the Comptroller of the Treasury shall become officers and employees in the General Accounting Office at their grades and salaries on July 1, 1921, and all books, records, documents, papers, furniture, office equipment and other property of the office of the Comptroller of the Treasury shall become the property of the General Accounting Office. The Comptroller General is authorized to adopt a seal for the General Accounting Office.

SEC. 302. There shall be in the General Accounting Office a Comptroller General of the United States and an Assistant Comptroller General of the United States, who shall be appointed by the President with the advice and consent of the Senate, and shall receive salaries of \$10,000 and \$7,500 a year, respectively. The Assistant Comptroller General shall perform such duties as may be assigned to him by the Comptroller General, and during the absence or incapacity of the Comptroller General, or during a vacancy in that office, shall act as Comptroller General.

SEC. 303. Except as hereinafter provided in this section, the Comptroller General and the Assistant Comptroller General shall hold office for fifteen years. The Comptroller General shall not be eligible for reappointment. The Comptroller General or the Assistant Comptroller General may be removed at any time by joint resolution of Congress after notice and hearing, when, in the judgment of Congress, the Comptroller General or Assistant Comptroller General has become permanently incapacitated or has been inefficient, or guilty of neglect of duty, or of malfeasance in office, or of any felony or conduct involving moral turpitude, and for no other cause and in no other manner except by impeachment. Any Comptroller General or Assistant Comptroller General removed in the manner herein provided shall be ineligible for reappointment to that office. When a Comptroller General or Assistant Comptroller General attains the age of seventy years, he shall be retired from his office.

SEC. 304. All powers and duties now conferred or imposed by law upon the Comptroller of the Treasury or the six auditors of the Treasury Department, and the duties of the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury relating to keeping the personal ledger accounts of disbursing and collecting officers, shall, so far as not inconsistent with this Act, be vested in and imposed upon the General Accounting Office and be exercised without direction from any other officer. The balances certified by the Comptroller General shall be final and conclusive upon the executive branch of the Government. The revision by the

Comptroller General of settlements made by the six auditors shall be discontinued, except as to settlements made before July 1, 1921.

The administrative examination of the accounts and vouchers of the Postal Service now imposed by law upon the Auditor for the Post Office Department shall be performed on and after July 1, 1921, by a bureau in the Post Office Department to be known as the Bureau of Accounts, which is hereby established for that purpose. The Bureau of Accounts shall be under the direction of a Comptroller, who shall be appointed by the President with the advice and consent of the Senate, and shall receive a salary of \$5,000 a year. The Comptroller shall perform the administrative duties now performed by the Auditor for the Post Office Department and such other duties in relation thereto as the Postmaster General may direct. The appropriation of \$5,000 for the salary of the Auditor for the Post Office Department for the fiscal year 1922 is transferred and made available for the salary of the Comptroller, Bureau of Accounts, Post Office Department. The officers and employees of the Office of the Auditor for the Post Office Department engaged in the administrative examination of accounts shall become officers and employees of the Bureau of Accounts at their grades and salaries on July 1, 1921. The appropriations for salaries and for contingent and miscellaneous expenses and tabulating equipment for such office for the fiscal year 1922, and all books, records, documents, papers, furniture, office equipment, and other property shall be apportioned between, transferred to, and made available for the Bureau of Accounts and the General Accounting Office, respectively, on the basis of duties transferred.

SEC. 305. Section 236 of the Revised Statutes is amended to read as follows:

"SEC. 236. All claims and demands whatever by the Government of the United States or against it, and all accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office."

SEC. 306. All laws relating generally to the administration of the departments and establishments shall, so far as applicable, govern the General Accounting Office. Copies of any books, records, papers, or documents, and transcripts from the books and proceedings of the General Accounting Office, when certified by the Comptroller General or the Assistant Comptroller General under its seal, shall be admitted as evidence with the same effect as the copies and transcripts referred to in sections 882 and 886 of the Revised Statutes.

SEC. 307. The Comptroller General may provide for the payment of accounts or claims adjusted and settled in the General Accounting Office, through disbursing officers of the several departments and establishments, instead of by warrant.

SEC. 308. The duties now appertaining to the Division of Public Moneys of the Office of the Secretary of the Treasury, so far as they relate to the covering of revenues and repayments into the Treasury, the issue of duplicate checks and warrants, and the certification of outstanding liabilities for payment, shall be performed by the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury.

SEC. 309. The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the

several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States.

SEC. 310. The offices of the six auditors shall be abolished, to take effect July 1, 1921. All other officers and employees of these offices except as otherwise provided herein shall become officers and employees of the General Accounting Office at their grades and salaries on July 1, 1921. All books, records, documents, papers, furniture, office equipment, and other property of these offices, and of the Division of Bookkeeping and Warrants, so far as they relate to the work of such division transferred by section 304, shall become the property of the General Accounting Office. The General Accounting Office shall occupy temporarily the rooms now occupied by the office of the Comptroller of the Treasury and the six auditors.

SEC. 311. (a) The Comptroller General shall appoint, remove, and fix the compensation of such attorneys and other employees in the General Accounting Office as may from time to time be provided for by law.

(b) All such appointments, except to positions carrying a salary at a rate of more than \$5,000 a year, shall be made in accordance with the civil-service laws and regulations.

(c) No person appointed by the Comptroller General shall be paid a salary at a rate of more than \$6,000 a year, and not more than four persons shall be paid a salary at a rate of more than \$5,000 a year.

(d) All officers and employees of the General Accounting Office, whether transferred thereto or appointed by the Comptroller General, shall perform such duties as may be assigned to them by him.

(e) All official acts performed by such officers or employees specially designated therefor by the Comptroller General shall have the same force and effect as though performed by the Comptroller General in person.

(f) The Comptroller General shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office, including rules and regulations concerning the admission of attorneys to practice before such office.

SEC. 312. (a) The Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President when requested by him, and to Congress at the beginning of each regular session, a report in writing of the work of the General Accounting Office, containing recommendations concerning the legislation he may deem necessary to facilitate the prompt and accurate rendition and settlement of accounts and concerning such other matters relating to receipt, disbursement, and application of public funds as he may think advisable. In such regular report, or in special reports at any time when Congress is in session, he shall make recommendations looking to greater economy or efficiency in public expenditures.

(b) He shall make such investigations and reports as shall be ordered by either House of Congress or by any committee of either House having jurisdiction over revenue, appropriations, or expenditures. The Comptroller General shall also, at the request of any such committee, direct assistants from his office to furnish the committee, such aid and information as it may request.

(c) The Comptroller General shall specially report to Congress every expenditure or contract made by any department or establishment in any year in violation of law.

(d) He shall submit to Congress reports upon the adequacy and effectiveness of the administrative examination of accounts and claims in the respective departments and establishments and upon the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers.

(e) He shall furnish such information relating to expenditures and accounting to the Bureau of the Budget as it may request from time to time.

SEC. 313. All departments and establishments shall furnish to the Comptroller General such information regarding the powers, duties, activities, organization, financial transactions, and methods of business of their respective offices as he may from time to time require of them; and the Comptroller General, or any of his assistants or employees, when duly authorized by him, shall, for the purpose of securing such information, have access to and the right to examine any books, documents, papers, or records of any such department or establishment. The authority contained in this section shall not be applicable to expenditures made under the provisions of section 291 of the Revised Statutes.

SEC. 314. The Civil Service Commission shall establish an eligible register for accountants for the General Accounting Office, and the examinations of applicants for entrance upon such register shall be based upon questions approved by the Comptroller General.

SEC. 315. (a) All appropriations for the fiscal year ending June 30, 1922, for the offices of the Comptroller of the Treasury and the six auditors, are transferred to and made available for the General Accounting Office, except as otherwise provided herein.

(b) During such fiscal year the Comptroller General, within the limit of the total appropriations available for the General Accounting Office, may make such changes in the number and compensation of officers and employees appointed by him or transferred to the General Accounting Office under this Act as may be necessary.

(c) There shall also be transferred to the General Accounting Office such portions of the appropriations for rent and contingent and miscellaneous expenses, including allotments for printing and binding made for the Treasury Department for the fiscal year ending June 30, 1922, as are equal to the amounts expended from similar appropriations during the fiscal year ending June 30, 1921, by the Treasury Department for the offices of the Comptroller of the Treasury and the six auditors.

(d) During the fiscal year ending June 30, 1922, the appropriations and portions of appropriations referred to in this section shall be available for salaries and expenses of the General Accounting Office, including payment for rent in the District of Columbia, traveling expenses, the purchase and exchange of law books, books of reference, and for all necessary miscellaneous and contingent expenses.

SEC. 316. The General Accounting Office and the Bureau of Accounts shall not be construed to be a bureau or office created since January 1, 1916, so as to deprive employees therein of the additional compensation allowed civilian employees under the provisions of section 6 of the Legislative, Executive, and Judicial Appropriation Act for the fiscal year ending June 30, 1922, if otherwise entitled thereto.

SEC. 317. The provisions of law prohibiting the transfer of employees of executive departments and independent establishments until after service of three years shall not apply during the fiscal year ending June 30, 1922, to the transfer of employees to the General Accounting Office.

SEC. 318. That Act shall take effect upon its approval by the President: *Provided*, That sections 301 to 317, inclusive, relating to the General Accounting Office and the Bureau of Accounts, shall take effect July 1, 1921.

1926—Act of July 3, 1926 (44 Stat. L., 841, 844)—An Act Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1926, and prior fiscal years, to provide supplemental appropriations for the fiscal years ending June 30, 1926, and June 30, 1927, and for other purposes.

* * * *

GENERAL ACCOUNTING OFFICE

Salaries: For additional personal services in accordance with the "Classification Act of 1923" to enable the General Accounting Office to furnish from its records evidence of financial transactions between the Government and Indian claimants for use of the Department of Justice in defense of suits filed by such Indian claimants against the Government under various Acts of Congress, fiscal year 1927, \$150,360.

1926—Act of July 3, 1926 (44 Stat. L., 904, 911)—An Act To Amend the Act entitled "An Act for the retirement of employees in the classified Civil Service, and for other purposes," approved May 22, 1920, and Acts in amendment thereof.

* * * *

The Comptroller General shall establish and maintain an account showing the annual liabilities of the Government under this Act, and shall keep such other accounts as may be deemed necessary for a proper administration of the Act.

1927—Act of February 11, 1927 (44 Stat. L., 1069, 1074)—An Act Making appropriations for the Executive Office and sundry independent executive bureaus, boards, commissions, and offices for the fiscal year ending June 30, 1928, and for other purposes.

* * * *

GENERAL ACCOUNTING OFFICE

Salaries: Comptroller General, \$10,000; Assistant Comptroller General, \$7,500; and for other personal services in the District of Columbia in accordance with the Classification Act of 1923, \$3,557,500; in all \$3,575,000.

Contingent expenses: For traveling expenses, materials, supplies, equipment, and services; rent of buildings and equipment; purchase and exchange

of books, books of reference and periodicals, tabulating cards, typewriters, calculating machines, and other office appliances, including their development, repairs and maintenance, including motor-propelled passenger-carrying vehicles; and miscellaneous items, \$232,000.

For all printing and binding for the General Accounting Office, including monthly and annual editions of selected decisions of the Comptroller General, \$26,000.

1927—Act of March 4, 1927 (44 Stat. L., 1424, 1444, 1445)—An Act To provide compensation for disability or death resulting from injury to employees in certain maritime employments, and for other purposes.

* * * *

SPECIAL FUND

SEC. 44. (a) There is hereby established in the Treasury of the United States a special fund for the purpose of making payments in accordance with the provisions of subsections (f) and (g) of Section 8 of this Act. Such fund shall be administered by the commission. The Treasurer of the United States shall be the custodian of such fund, and all moneys and securities in such fund shall be held in trust by such Treasurer and shall not be money or property of the United States.

* * * *

(f) The Comptroller General of the United States shall audit the account for such fund, but the action of the commission in making payments from such fund shall be final and not subject to review, and the Comptroller General is authorized and directed to allow credit in the accounts of any disbursing officer of the commission for payments made from such fund authorized by the commission.

APPENDIX 5
FINANCIAL STATEMENT

EXPLANATORY NOTE

Statements showing appropriations, receipts, expenditures, and other financial data for a series of years constitute the most effective single means of exhibiting the growth and development of a service. Due to the fact that Congress has adopted no uniform plan of appropriations for the several services and that the latter employ no uniform plan in respect to the recording and reporting of their receipts and expenditures, it is impossible to present data of this character according to any standard scheme of presentation. In the case of some services the administrative reports contain tables showing financial conditions and operations of the service in considerable detail; in others financial data are almost wholly lacking. Careful study has in all cases been made of such data as are available, and the effort has been made to present the results in such a form as will exhibit the financial operations of the services in the most effective way that circumstances permit.

GENERAL ACCOUNTING OFFICE
APPROPRIATIONS AND EXPENDITURES, FISCAL YEARS 1922-28, INCLUSIVE

	1922		1923		1924	
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Expenditures
Salaries and expenses.....	\$2,499,868.21	\$2,239,477.91	.....	.....	.....	.....
Salaries .....	.....	.....	\$2,997,650.00	\$2,774,394.60	\$2,989,440.00	\$2,917,028.26
Increase of compensation *.....	268,017.87	267,098.99	506,400.00	469,997.84	504,288.00	481,511.40
Contingent expenses.....	.....	.....	186,738.00	146,829.84	349,573.00	293,251.37
Printing and binding.....	.....	.....	31,630.00	22,171.71	27,500.00	20,186.78
Cards and tabulating equipment.....	.....	.....	200,000.00	160,404.52	.....	.....
Rent of Lexon Building.....	.....	.....	.....	.....	\$5,400.00	5,400.00
Total	\$2,867,886.08	\$2,626,576.90	\$3,922,418.00	\$3,573,798.49	\$3,876,201.00	\$3,717,377.81

* Includes \$40,000 transferred to "Civil Service retirement and disability fund." The remainder of the amount (\$2,499,868.21) is made up of transfers from the appropriations listed:

Salaries, Auditor for P. O. Dept., 1922.....	\$6,947.98
Postal Savings System, Auditor for P. O., 1922.....	40,610.86
Office, Auditor for Interior Dept., 1922.....	129,230.00
Navy Dept., 1922.....	354,790.00
Post Office Dept., 1922.....	101,350.00
State and other Depts., 1922.....	178,470.00
Treasury Dept., 1922.....	345,360.00
War Dept., 1922.....	714,410.00
Comptroller of the Treasury, 1922.....	177,340.00
Contingent and misc. expenses, Office, Auditor for P. O. Dept., 1922.....	1,300.00
Contingent expenses, Treasury Dept.	
File holders and cases, 1922.....	6,000.00
Furniture, etc., 1922.....	4,000.00
Miscellaneous stores, 1922.....	1,325.00
Newspaper clippings and books, 1922.....	330.00
Stationery, 1922.....	26,554.37
Labor-saving machines, Treas. Dept., 1922.....	2,150.00
Salaries, Bureau of Accounts, P. O. Dept., 1922.....	344,700.00
Contingent and misc. expenses, Bur. Accts., P. O. Dept., 1922.....	2,000.00
Tabulating equipment, Bur. Accts., P. O. Dept., 1922.....	50,000.00
Maintenance and operation, Panama Canal.....	1,000.00

^b Includes \$40,000 transferred to "Civil Service retirement and disability fund." (2 years.)

^c Includes \$60,000 transferred to "Civil Service retirement and disability fund."

^d Includes \$68,225.72 transferred to "Civil Service retirement and disability fund." (2 years.)

^e Includes \$65,000 transferred to "Civil Service retirement and disability fund."

^f Includes \$70,043.73 transferred to "Civil Service retirement and disability fund."

^g Without year.

^h Transferred from "Rent of buildings, Quartermasters Corps, 1924."

APPROPRIATIONS AND EXPENDITURES, FISCAL YEARS 1922-28, INCLUSIVE

	1925		1926		1927	1928
	Appropriations	Expenditures	Appropriations	Expenditures	Appropriations	Appropriations
Salaries and expenses.....						
Salaries	\$3,524,852.00	^b \$3,489,466.15	^c \$3,384,960.00	^c \$3,364,376.03	\$3,393,850.00	\$3,575,000
Increase of compensation ^d						
Contingent expenses	300,000.00	^e 275,940.17	295,000.00	^e 259,473.62	284,500.00	232,000
Printing and binding.....	25,000.00	^e 23,864.63	22,000.00	^e 21,500.00	36,000.00	26,000
Cards and tabulating equipment.....						
Rent of Lemon Building.....						
Total	\$3,799,852.00	\$3,789,270.95	\$3,701,960.00	\$3,645,349.65	\$3,714,350.00	\$3,833,000

^a Includes \$80,000 transferred to "Civil Service retirement and disability fund," and \$50,000 for 1925-26.

^b Cash basis. Includes \$80,000 transferred to "Civil Service retirement and disability fund," and \$49,750 disbursed for 1925-26, of which \$1,000 went to "Civil Service retirement, etc."

^c Cash basis. Includes \$75,000 transferred to "Civil Service retirement and disability fund."

^d Without year.

^e Cash basis.

APPENDIX 6
BIBLIOGRAPHY¹
EXPLANATORY NOTE

The bibliographies appended to the several monographs aim to list only those works which deal directly with the services to which they relate, their history, activities, organization, methods of business, problems, etc. They are intended primarily to meet the needs of those persons who desire to make a further study of the services from an administrative standpoint. They thus do not include the titles of publications of the services themselves, except in so far as they treat of the services, their work and problems. Nor do they include books or articles dealing merely with technical features other than administrative of the work of the services. In a few cases explanatory notes have been appended where it was thought they would aid in making known the character or value of the publication to which they relate.

After the completion of the series the bibliographies may be assembled and separately published as a bibliography of the Administrative Branch of the National Government.

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