tion of the grant programs, for which he does not have the professional an technical resources, and (4) submit reports to committees of the Congress whic would tend to duplicate those available from existing sources. As previousl stated, it is our view that the proposed amendment would not impose any re quirements on our Office that are not now contained in our basic legislatio which is summarized below. Further, we have been making continuing review of many of the grant-in-aid programs for many years—the Federal-aid highwa program has been under review since 1953 and 37 reports thereon have bee issued to the Congress, the Bureau of Public Roads, and the Department o Commerce since 1955—and we consider that our reviews and reports must dea with the effectiveness, efficiency, and economical administration of the program to be of maximum use to the Congress and the executive departments. We d not believe that any of our reports to the Congress on grant programs have dupli cated those made by the executive departments.

Auditing authority and responsibilities have been placed on the General Ac counting Office by a number of laws, the principal one being the Budget an Accounting Act, 1921.

Section 305 of this act provides that:

"All claims and demands whatever by the Government of the Unite States or against it, and all accounts whatever in which the Government o the United States is concerned, either as debtor or creditor, shall be settle and adjusted in the General Accounting Office." (31 U.S.C. 71)

Section 312(a) provides that:

"The Comptroller General shall investigate, at the seat of government o elsewhere, all matters relating to the receipt, disbursement, and applicatio of public funds, and shall make to the President when requested by him, an to Congress at the beginning of each regular session, a report in writin of the work of the General Accounting Office, containing recommendation concerning the legislation he may deem necessary to facilitate the promp and accurate rendition and settlement of accounts and concerning such othe matters relating to the receipt, disbursement, and application of public fund as he may think advisable. In such regular report, or in special reports a any time when Congress is in session, he shall make recommendations look- ing to greater economy or efficiency in public expenditures." (31 U.S.C. 53)

This latter provision directs the General Accounting Office to examine into an report to the Congress on matters of economy and efficiency as well as on th legality of public expenditures. In explanation of this section, particularly wit respect to the meaning of the term "application" (of public funds), which wa added by amendment to the bill that became the Budget and Accounting Act 1921, Congressman Luce of Massachusetts, who offered the amendment, stated:

"* * * It is contemplated that the Comptroller General shall make it hi duty, his constant unremitting duty, to search for methods of economy * * *

"It is in this particular section that we can make this clear. The sectio was worded, I fear, in a way that might have led some occupant of this offic to imagine that his functions were purely clerical; that is, the functions im plied by the word 'accountant.' The words used have the savor of the book keeper, of the cashier, of the treasurer, not of the investigator of the wa the money is spent, not of the man who goes out and looks for trouble, no of the man who attempts of his own initiative to find places to save money. Therefore I make the suggestion that we add to the words of the cashier an the treasurer and the accountant, namely, 'receipt and disbursement,' th word 'application.' If there ever was presented on this floor a single wor of amendment which might have a wider extent of usefulness to the people it has not come to my knowledge."

Later Mr. Luce also made this statement:

"The purpose, Mr. Chairman, is to make it sure that the Comptrolle General shall concern himself not simply with taking in and paying ou money from an accountant's point of view, but that he shall also concer himself with the question as to whether it is economically and efficientl applied."

Implicit in the audit responsibilities of the General Accounting Office is th responsibility to report information obtained as a result of its audit work. Thi responsibility is clearly indicated in the legislative history of the 1921 act whic states that:

"The independent audit will, therefore, * * * serve to inform the Congres at all times as to the actual conditions surrounding the expenditure of publi funds in every department of the Government."