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BOOK REVIEWS


The 1956 Annual Report of the Comptroller-General of the United States contains an innovation which may well be particularly helpful to members of the Bar who are engaged in work involving claims against the United States. The report on legal services is divided into four categories—government contracts, civilian personnel, military personnel and miscellaneous. The innovation is the specific citation of new and important decisions under each of the aforesaid headings. During the fiscal year, 7,008 legal decisions and reports were rendered. Incidentally, the unpublished decisions are all digested and catalogued by the Index-Digest Division of the Office of the General Counsel, so that the same can be very quickly referred to. The legal questions which are submitted for decision cover, as Comptroller-General Campbell says, "every legal area, including Federal, State, and international law, and are as varied and complex as the activities of the Government itself" and as stated by the Chairman of the Subcommittee on Independent Office Appropriations for 1957, of the House Committee on Appropriations, "in the General Accounting Office the jurisdiction is the jurisdiction of the Federal Government with no limitation."

The category of research and development contracts with the Federal Government has received considerable attention by the Comptroller-General and the decision of the Comptroller-General on this subject (35 Comp. Gen. 434) is of particular interest to universities and commercial firms. Prior to this decision, the majority of research contracts contained provisions for the payment of overhead based on a stipulated percentage of direct labor or other costs incurred under the contracts, in lieu of reimbursement of the actual costs of overhead. This decision holds that these contracts are violative of Sec. 4(b) of the Armed Services Procurement Act of 1947, which provides specifically that the cost-plus-a-percentage-of-cost system of contracting shall not be used. The decision refers to the case of Muschany v. United States, 324 U.S. 49 (1945), which characterizes a similar statutory prohibition as having the purpose of protecting the Government against the sort of exploitation so easily accomplished by compelling the Government to pay costs, undetermined at the time the contract is made and to be incurred in the future, plus a commission based on a percentage of these future costs.

Much of interest to the law student is contained in Mr. Campbell's
report on page 6. Here is reference to the Attorney's recruitment and training program which is now in operation. Already a number of young lawyers are receiving the benefit of this program, with an opportunity to actually draft decisions on almost every phase of government operations. The trainee is also given a chance to analyze and interpret Federal statutes.

For the law student who has the advantage of a degree in accounting and who may wish eventually to pursue an accounting rather than a legal career, the extensive training program for accountants will offer considerable appeal. This is set out in detail on page 5 of the Report.

To illustrate the ramifications of the activities of the General Accounting Office, attention is called to the fact that during the 1956 fiscal year and until the adjournment of the 84th Congress, the comments of the Comptroller's office were requested on 475 bills which were being considered by Congress, and representatives of the office testified before Congressional Committees on 49 occasions. "Thirty-seven members of the professional staff, consisting of accountants, investigators and attorneys, were assigned to committees for varying periods in response to requests for assistance on Committee work" (page 11).

In connection with transportation litigation, the Comptroller General reports that his office was called upon during the fiscal year, by the Department of Justice, to furnish technical and legal assistance in the defense of such suits. He further states that representatives of his office participated in pre-trial conferences before Commissioners of the Court of Claims on 110 suits, with the result that 75 of such litigated matters were disposed of through agreement of the parties. Assistance was also rendered the Department of Justice with the prosecution and defense of transportation suits against the United States in the various District Courts of the United States.

Comparing this Annual Report with its predecessor in 1955, which was Comptroller Campbell's first Report, it can fairly be said that this one is more comprehensive, and, from the standpoint of the Bar, the specific reference to recent decisions on current questions is a valuable improvement.

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