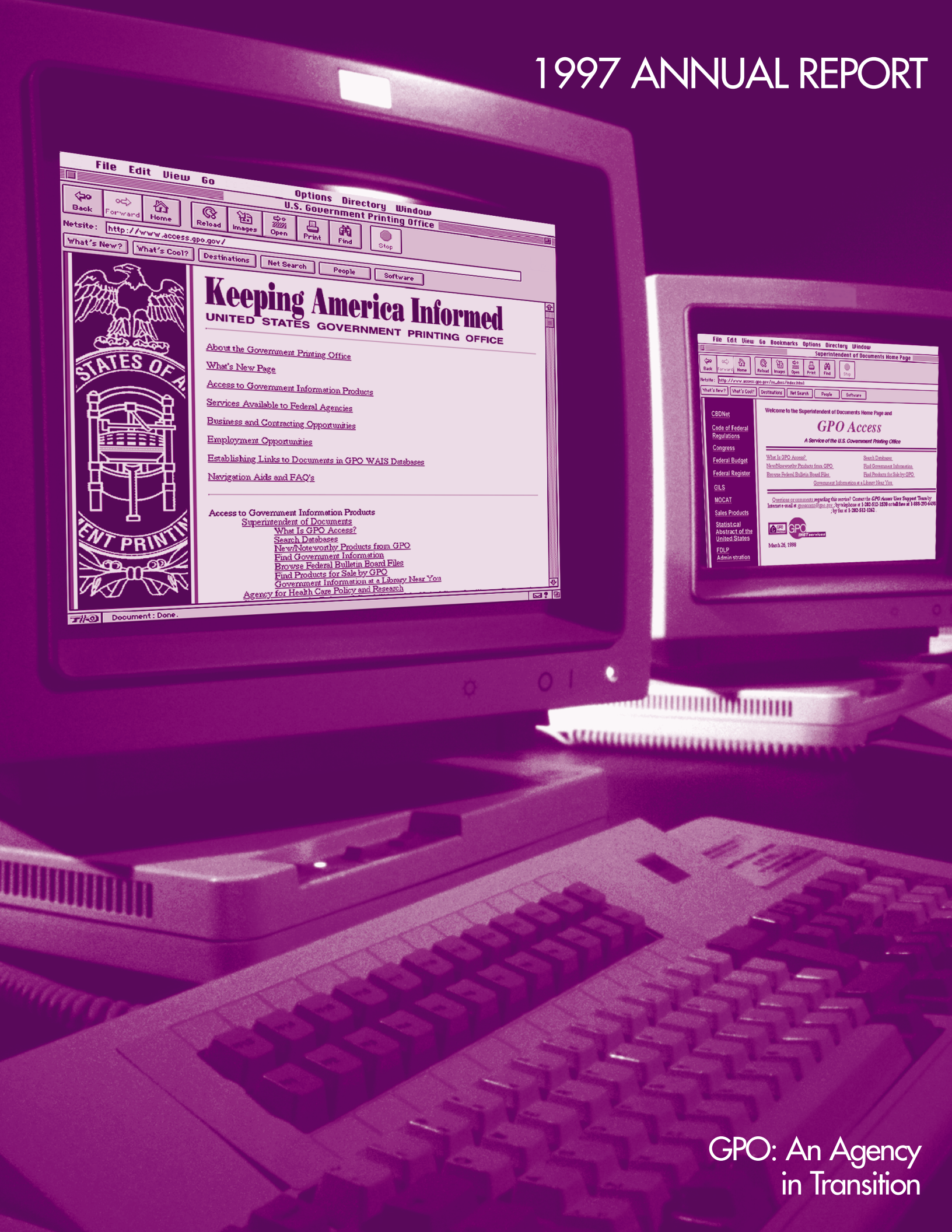
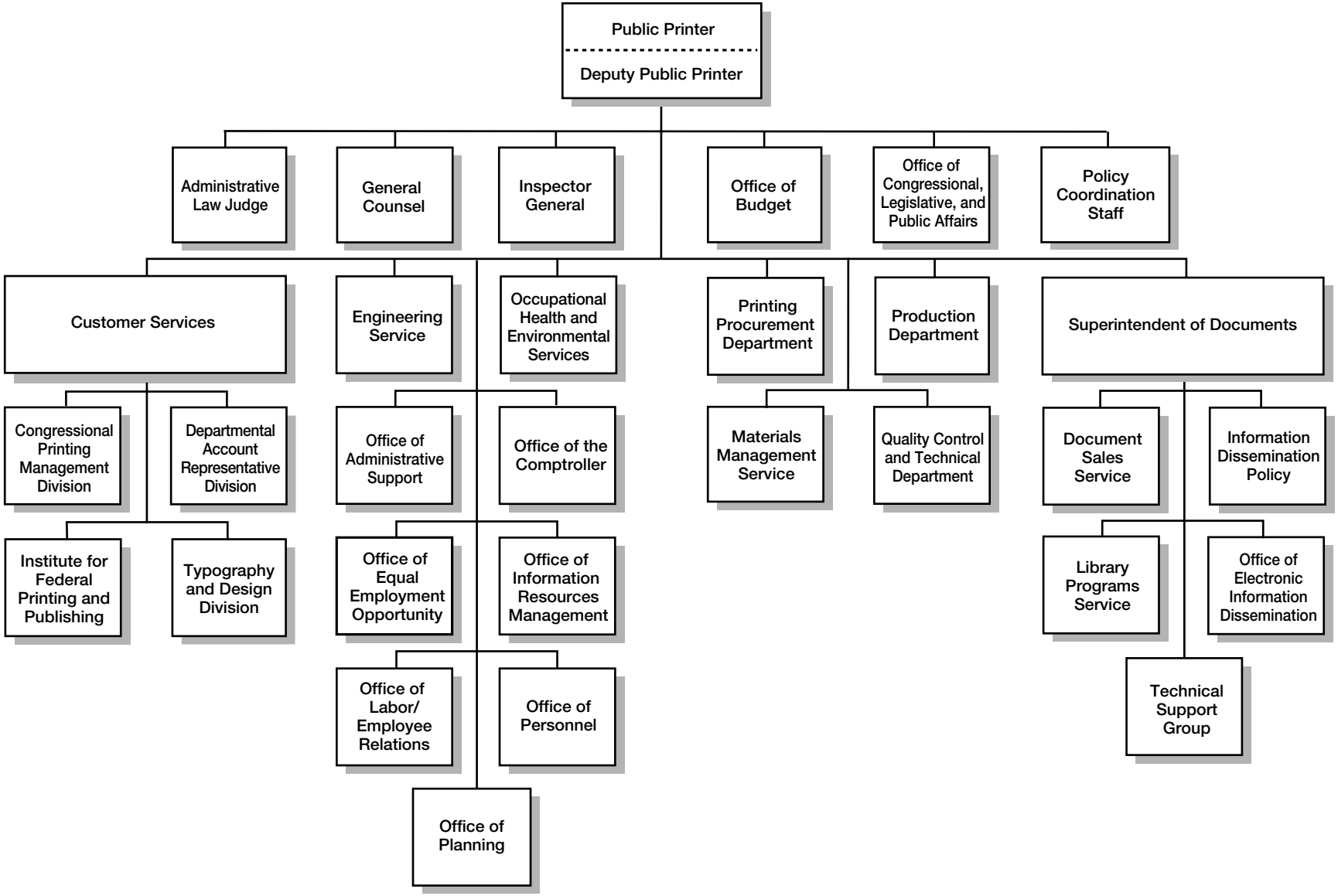
1997 ANNUAL REPORT



GPO: An Agency in Transition

U.S. Government Printing Office



UNITED STATES GOVERNMENT PRINTING OFFICE

ANNUAL REPORT
Fiscal Year 1997

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Message from the Public Printer

Public Printer of the United States
February 1993 — Present

An abiding commitment to public access to Government information is deeply rooted in our system of Government. The Government Printing Office (GPO) is one of the most visible demonstrations of that commitment. For more than a century, GPO's mission under the public printing and documents statutes of Title 44, U.S. Code, is to fulfill the needs of the Federal Government for information products and to distribute those products to the public.

Formerly, GPO's mission was accomplished through the production and procurement of traditional printing technologies. However, a generation ago we began migrating our processes to electronic technologies, and in 1993 Congress amended Title 44 with the GPO Electronic Information Access Enhancement Act of 1993 (Public Law 103-40), which requires us to disseminate Government information products online. This Act is the basis of ***GPO Access***, our Internet information service.

Today, GPO is dedicated to producing, procuring, and disseminating Government information products in a wide range of mediums: print, microfiche, Compact Disc-Read Only Memory (CD-ROM), and online. In GPO, the Government has a unique asset that combines a comprehensive range of conventional production and electronic processing, procurement facilitation, and multi-format dissemination capabilities to support the information life cycle needs of Congress, Federal agencies, and the public:

- We provide print and electronic information products and services to Congress and Federal agencies through in-plant processes and the procurement of information products from the private sector. For Congress, we maintain a capability to fully support the information product needs of the legislative process, working in close cooperation with leadership offices, committees, Members, and staffs in each Chamber.
- We disseminate Government information to the public in tangible and electronic mediums through a sales program and a reimbursable program, and to Federal depository libraries nationwide where the information may be used by the public free of charge. We catalog and index Government information products so they can be identified and retrieved by users.

- We disseminate a massive volume of information online via the Internet with ***GPO Access.*** By September 1997, about 6.5 million documents were being downloaded monthly by the public using this system. We have strongly supported the increased dissemination of Government information in electronic formats, and ***GPO Access*** today is one of the leading Federal sites on the Internet. Our home page on the World Wide Web (WWW) provides free public access to more than 70 Federal databases from all three branches of the Government, a growing number of agency Government Information Locator Service (GILS) sites, and associated locator and Pathway Services. GILS is a Federal Government-wide effort to direct users to relevant information resources, and includes electronic information resources.

We provide all of our services in a non-partisan, service-oriented environment that emphasizes the primacy of the customers' requirements for timeliness, quality, security, and economy. We are committed to achieving the greatest access and equity in information dissemination through printed publications, microfiche, CD-ROM, and online information technologies. Our electronic and traditional technologies simultaneously enable us to facilitate the re-engineering of information products to satisfy the Government's changing information requirements, and to preserve and protect public access to Government information for all of our citizens.

GPO's programs reduce the need for duplicative production facilities throughout the Government, achieve significant taxpayer savings through a centralized production and procurement system, and enhance public access to Government information, which is increasingly valuable to all Americans in the Information Age.

More than a century ago, Congress in its wisdom designed a system in GPO for keeping America informed. That system continues to serve a vital purpose today.

Michael F. DiMario

MICHAEL F. DiMARIO
Public Printer
September 1998

PART I

Customer Outreach

The **House Subcommittee on Legislative Appropriations and the Senate Subcommittee on Legislative Branch Appropriations** (Committees on Appropriations) held their annual hearings on GPO's funding request for Fiscal Year (FY) 1998, in February and June 1997, respectively. GPO presented information to Congress related to its state-of-the-art electronic prepress systems, characterized by a complex of direct linkages to a variety of Congressional offices for data interchange. Once considered only the by-product of the print production process, digitized electronic databases of Congressional information are now the primary product: they are the databases from which the official versions of documents are produced in print, CD-ROM, and online access mediums.

GPO's electronic systems provide Congress and the taxpayers with a number of advantages. They provide a standardized system for use by both Houses of Congress, resulting in compatibility of production processes and uniformity in the resulting products. They provide for the interchangeable use of databases to produce different congressional publications. Finally, they facilitate both production and dissemination. Our use of electronic information technologies has substantially reduced the real cost of congressional products. In FY 1978, GPO's appropriation for Congressional printing was $84.6 million, the equivalent in today's dollars of $209.5 million. By comparison, GPO's approved FY 1997 funding was $81.7 million, a reduction of nearly two-thirds in real economic terms. This has yielded savings to the taxpayer of well over $100 million per year.

In March 1997, the **Joint Committee on Printing** (JCP) conducted its annual oversight hearing. A significant issue for GPO is the effort to revise Title 44, U.S. Code, *Public Printing and Documents,* the statute that governs Federal printing; the JCP has undertaken a major role in the process to update this law. GPO addressed some of the core issues during the oversight hearing. Of critical importance is the lack of complete information about all Federal printing and publications activities and costs. A significant portion of printing bypasses the GPO, which can lead to higher printing costs to the taxpayer. The benefits of procuring printing through GPO are that Federal agencies will have the advantage of a cost-effective centralized printing procurement operation, Federal publications are disseminated to Federal depository libraries, and substantial savings occur. GPO provided comments to the JCP during the year on various proposed revisions.

The **Senate Committee on Rules and Administration** held a hearing in April 1997 regarding the proposed revisions to Title 44. GPO, in its testimony, supported the four revision objectives: (1) resolving the constitutional separation of powers issue; (2) establishing an effective compliance mechanism; (3) ensuring public access and protecting the Federal Depository Library Program (FDLP); and (4) dealing with new information technologies. In its testimony, GPO also expressed views opposing the transfer of the agency to the Executive Branch and other issues that would undermine GPO's viability as an agency if transferred. The constitutional issue is not where GPO is located, but rather what is the appropriateness of the JCP's control of Executive Branch and GPO operations. Transferring JCP's authorities to the Public Printer would leave GPO's operations intact, and continue to require that all Government printing be performed through GPO.

The **House Subcommittee on Government Management, Information, and Technology** (Committee on Government Reform and Oversight), in May 1997, discussed GPO's role in Federal information dissemination. GPO provided information on its support function, including its use of electronics to support a print-on-demand system located in the Senate Document Room that has reduced the requirement for printing extra copies of Senate documents for storage. This system is networked to Congressional databases resident at GPO.

Federal agencies are turning more to GPO for assistance in the management of their publications and related information products through all stages of the information life cycle: the creation and/or collection of information, processing it into a product, dissemination of the product, use and storage of the product, and product disposition through archival management. Resources have been committed to assist agencies with the WWW and Internet services. GPO provides expert publishing services to support the increase in elec-

tronic publishing submissions from Federal agencies. The services include one-on-one desktop publishing consultation for correct file creation techniques; customer outreach by way of on-site digital publishing seminars; researching industry trends in digital publishing and disseminating pertinent information to agency editors/writers, printing personnel, project designers, publishers and information management personnel; and creating official publications and forms designed to make digital publishing more consistent, cost effective, and customer friendly.

The **Interagency Council on Printing and Publications Services** regularly confers with the Public Printer on matters of importance to Federal agency printing and publishing issues. Throughout FY 1997, the Council met with representatives of the JCP, GPO, and other Federal agencies. Over 25 different agencies sent representatives to Council sessions throughout the year. The advice provided by the Council and other meeting participants included matters dealing with improved customer relations, communication of agency needs, Congressional activities, and information dissemination.

The Public Printer and the Superintendent of Documents met twice with the **Depository Library Council**, which advises GPO on issues relating to the public access to Government information through the FDLP. The Council consists of 15 representatives of the Government information community, who serve for a term of 3 years. The Council recommended, and GPO adopted, the concept of a Collection Management Plan for electronic products within the Office of the Superintendent of Documents. The Council further endorsed the concept behind development of the Core Documents Collection, now available for free, permanent, public access via ***GPO Access*** service. The Council praised GPO for creating the GILS application on the ***GPO Access*** system. This application provides a single point of access for users to search the records of 26 executive branch agencies. GPO was further praised for developing a partnership with the National Archives and Records Administration (NARA) to fulfill the Privacy Act provisions of the GILS mandate for all Federal agencies. The impressive user statistics for this application and the very positive public comments demonstrate that this centralized point of access is a valuable means of locating electronic Government information.

In conjunction with the Spring Depository Library Council meeting, GPO conducted the Sixth Annual Federal Depository Library Conference, April 14-17, 1997, with over 550 attendees and 50 speakers. The conference featured programs on many aspects of FDLP, had numerous speakers from Federal publishing agencies, had a focus group on ***GPO Access***, and facilitated networking among depository librarians. GPO's Library Programs Service (LPS) coordinated the Tenth Annual Interagency Depository Seminar held May 28-June 4, 1997. Sixty-five librarians with three or fewer years' experience as documents librarians attended the seminar. This seminar is designed as "basic training" for new documents librarians. The Regional Librarians Conference, sponsored by GPO, August 11-13 in Minneapolis, brought together regional librarians and one representative from each state without a regional library within its border to this one-time program. The conference strengthened the ability of regional libraries to provide services and to improve their own performance as "field coordinators" for the conference in their service areas.

The Public Printer, the Superintendent of Documents, and LPS staff attended and made presentations at the winter and summer conferences of the American Library Association (ALA). LPS staff also participated in ALA meetings in Maryland, Florida, and Nebraska.

With the approval of the Chairman, JCP, the **U.S. National Commission on Libraries and Information Science** entered into an interagency agreement with GPO under which the Commission will conduct an assessment of electronic Government information products. The assessment will be used to help improve public access to Government information made available to the FDLP and the general public, and will assess the cost-effectiveness and usefulness of various electronic formats. The Commission is an independent executive branch agency with the responsibility to advise the President, Congress, State and local governments, and others on national and international policies and plans for library and information services.

GPO continued its program to have **consultants** fill temporary positions within GPO's LPS to work on projects relating to GPO's transition to a more electronic FDLP. Incumbents in these positions assisted in the design, development, and enhancement of locator services in GPO's suite of Pathway Services on the GPO/Superintendent of Documents' World Wide Web site. In addition, they coordinated FDLP activities with other Federal agencies responsible for dissemination of Government information products. The incumbents, who are generally drawn from the library community, also develop policies and procedures to facilitate the transition from a paper-based program to the electronic environment.

GPO maintains close contact with the **printing industry** through its representatives. The industry's input is essential for the successful operation of GPO's printing procurement operations. GPO convened a seminar for Federal agency personnel featuring representatives of printing firms who discussed the capabilities of the industry in providing for the agencies' information product needs. As with the libraries, GPO views its relationship with the printing industry as a partnership in which GPO works cooperatively to achieve the lowest possible cost for Government printing for the taxpayer.

An effective liaison exists with the **information industry** through its representatives. One of the hallmarks of Government information is that it cannot be copyrighted, and GPO is a longstanding resource for the provision of Government information products to which various businesses can add value. Until the Copyright Revision Act of 1976, GPO's statutes were the first in the Federal Government that contained a prohibition on copyrighting Government information products, and for years GPO has utilized its authority to sell reproducibles from the printing process as well as provide discounts for volume purchasers of Government publications to respond to the needs of information companies.

GPO maintains communication with widely diverse information user groups, including the scientific and technical communities, academia, legal groups, public interest groups, and others, frequently receiving input and suggestions on ways to improve public access to Government information products through its programs.

CHAPTER 2:

Customer Satisfaction and Improved Services

GPO is dedicated to producing, procuring, and disseminating Government information products in a wide range of formats. In GPO, the Government has a unique asset that combines a comprehensive range of conventional production and electronic processing services, procurement facilitation, and multi-format dissemination capabilities to support the information life cycle needs of Congress, Federal agencies, and the public. GPO conducts all of its services in a non-partisan, service-oriented environment that emphasizes the primacy of the customers' requirements for timeliness, quality, security, and economy. Although GPO's total workforce collectively provides services to benefit its customers, many organizational components maintain direct and close interaction with them in the fulfillment of mission requirements. GPO's accomplishments in the area of customer satisfaction and improved services are described herewith.

GPO's **Customer Services** coordinates all aspects of the printing, binding, and distribution requirements of Congress and Federal agencies. Customer satisfaction continues to be its driving force, with efforts directed toward achieving improved customer relations through timely and accurate information, excellence in design and quality control services, and highly acclaimed interagency training courses.

The **Departmental Account Representative Division** (DARD) provides individualized service to more than 140 Federal departments and agencies. This service is critical due to the loss of customer expertise through the decentralization of many agency printing operations. This activity was supplemented by a new program to send a Senior Account Representative to agencies to provide free on-site expertise. A DARD representative serves on the Technical Specifications Contract Integration Team in planning for the Government's *Census 2000*. GPO will be responsible for the procurement of all printed products relating to the Census, including questionnaires, fact sheets, brochures, handbills, letters, cards, envelopes, forms, and posters. Of special note is the progress made in the creation of a more efficient database for electronic entry of incoming orders, including scanning and transmission via the Internet. The new system will have the capability of assigning jacket numbers and bar codes. A major milestone was reached in September 1997 when all fiscal year rider distribution information for FY 1998 was entered into the database. Automation of this information ensures more accurate billings by GPO's **Office of the Comptroller**, and efficient deliveries by GPO's contractors. Once this system is fully operational, it will allow GPO to more easily and quickly research questions regarding customer orders.

The **Typography and Design Division** (T&D) provides graphic design, illustration, consultation, photographic, video, and quality control services to GPO and Federal Government customers. T&D has continued to serve the Federal community by solving an array of challenging publishing and electronic needs. An active participant in new high-tech design and illustrative applications, T&D has enhanced its marketability and cost-competitiveness through its continuing conversion to a computer-aided graphic design environment.

Another important ingredient of GPO's Customer Services is the **Institute for Federal Printing and Electronic Publishing**. Acknowledging the increased emphasis on electronic publishing subjects, the Institute added the word "Electronic" to its title in FY 1997. The Institute held 33 training seminars during FY 1997 for 584 individuals representing more than 50 Federal entities from all three branches of Government, and a few Government contractors. The Institute coordinates other activities to enhance the printing and publishing professions within the Federal Government. This year marked the 50th issue of "Tidbits from Trade Journals (and other sources)" which is faxed with class reminder announcements. These "Tidbits" provide customer agencies current information on technology, GPO services, and matters of general interest. A new "CD Technology" booklet was prepared describing GPO's CD-ROM products and services.

GPO's **Congressional Printing Management Division** coordinates the scheduling, printing, and distribution of Congressional printing and binding. Division personnel serve as printing liaison specialists to the committees, offices, and officials of Congress, providing assistance regarding the printing, binding, and elec-

tronic availability of the numerous products required to carry out the legislative activity and daily operations of Congress. Implementation of the Electronic Distribution System was completed during the year. This system allows the Division to generate a distribution list for congressional hearings, appropriation reports, laws, and Presidential Messages. An electronic distribution list for the *Congressional Directory, Statutes at Large,* and the *U.S. Code Supplement* has facilitated GPO's billing process.

The Division encourages Congressional committees to use scanning capabilities to create encapsulated PostScript files in producing their publications, enabling GPO to provide for efficient and authentic publication. There are currently 49 committees utilizing 114 systems capable of producing material using MICROCOMP, a GPO-developed composition program. There are about 36 committees that lease printers capable of furnishing camera-ready copy to GPO.

GPO's **Graphics Systems Development Division** configured a File Transfer Protocol (FTP) server to enable data transfer between GPO and its clients. This service is available 24 hours a day, 7 days a week. Currently there are 43 accounts on the system, with some accounts allowing multiple users. The use of this service has doubled during the fiscal year. A second server was implemented for use as a secure-type server where only selected users have access.

The Division continues to manage the Digital Equipment Corporation's (DEC) systems and networks for the Senate Office of Legislative Counsel, Office of the Federal Register, and the National Labor Relations Board, as well as those systems used in the GPO's Production Department. The Division has the system administration and management responsibility of 19 DEC Alpha systems running the DEC Unix operating system as part of the ***GPO Access***, one Alpha system with DEC Unix for the off-site storage facility located at Owensboro, Kentucky, and the WWW server at GPO. During this period, nine new Alpha systems were set up and configured for use with the ***GPO Access***, including two systems for the **CBD*Net*** and two systems for exclusive use of Congressional clients.

The Division installed an additional color scanner for CD-ROM production. A Windows 95 system with a CD-ROM drive was installed for testing of CD-ROMs to make sure they will function properly on those systems before mastering is done. Currently, there are three monthly CD-ROM publications and several quarterly or annual publications in production. The workload using Adobe Acrobat has increased.

The **Electronic Systems Development Division** has upgraded the public domain portion of the GPO network to meet the public demand for GPO's online products. Routers used for connectivity to the Internet have also been upgraded. A dedicated server has been purchased and installed to better accommodate the needs of the Congress. Web hosting of other agencies and commissions is being accomplished through the use of the GPO-maintained name services and shared WWW and Wide Area Information Server (WAIS) servers.

GPO's **Printing Procurement Department** provides procurement services both centrally and regionally. The Central Office procurement function consists of three Divisions: (1) **Term Contracts**, (2) **Purchase**, and (3) **Contract Management**. The **Term Contracts Division** procures printing requirements that are of a recurring nature. All term contracts and abstracts are now being advertised through the GPO Home Page. The **Purchase Division** acquires printing requirements through contracts established under sealed bidding and negotiated procurements, and which are not of a recurring nature. **Contract Management** provides printing contract administrative support.

Following in the tradition of providing exemplary customer service, the Hampton Regional Printing Procurement Office has assigned one of its employees to the Department of Defense's (DOD) Defense Automated Printing Service (DAPS) in Norfolk, VA. Since Hampton's work volume is 85 percent Defense printing, this is an arrangement beneficial to both entities. The Columbus Regional Printing Procurement Office wrote 50 term contracts that were either multi- or option-year contracts in addition to 70 term contracts which were solicited under the small purchase provision. These actions resulted in stream-

lined procurements, reduced costs, and more satisfied customers.

The **Office of Electronic Information Dissemination Services** (OEIDS), within the Superintendent of Documents' operations, was involved in new and proactive product development efforts with publishing agencies and many outreach efforts in FY 1997. OEIDS staff assisted agencies in fulfilling their service needs for the replication and dissemination of electronic information products produced, procured, and disseminated through GPO.

Outreach work was performed by conducting ***GPO Access*** training classes and demonstrations nationwide. Additionally, GPO staff began "Train the Trainer" sessions with libraries from the Regional OCLC (Online Computer Library Center) Network Directors Advisory Committee to expand training opportunities on ***GPO Access***. OEIDS Staff, working closely with the Superintendent of Documents Web Page Committee, released a new ***GPO Access*** homepage designed to provide users with easier and more efficient access to GPO's online resources. The new homepage is available at the following Uniform Resource Locator (URL): **http://www.access.gpo.gov/sudocs**

GPO Access web pages were redesigned to be more intuitive to users, with easy to follow paths for locating Government information products. In addition to the homepage, several new "second level" pages allow users to quickly and conveniently access products and services. These pages are available as hot links from the new Superintendent of Documents page, with quick jumps to the most popular applications and databases.

OEIDS continued to work closely with Federal agencies on the GILS initiative. Nearly 30 Federal agencies have now mounted their GILS records on the ***GPO Access*** server.

OEIDS managed the operation of the Federal Bulletin Board (FBB), which contains individual Federal agency files available through this free electronic bulletin board service. By the end of FY 1997, the FBB had approximately 4,700 files representing more than 20 Federal agencies and organizations from all three branches of the Federal Government. This service enabled Federal agencies to provide the public with immediate, self-service access to Government information in electronic format.

During the year, OEIDS outreach activities continued to find eager publishing partners in many Federal agencies. While CD-ROM publishing continued at a constant pace and the hours required for GILS work steadied at a maintenance level, demand for GPO's Web development and hosting services increased dramatically. This year GPO began offering to register and maintain special domain names for client agencies. This service proved extremely popular and all sites added this year took advantage of this new service option. OEIDS continued to receive many requests for GPO Access training classes and demonstrations. About 20 hands-on training classes and demonstrations of GPO Access were held for Federal depository librarians, Members of Congress, and the general public.

GPO's **Library Programs Service** made progress in every area in moving toward a more electronic FDLP. This transition is guided by the FY 1996 "Study to Identify Measures Necessary for a Successful Transition to a More Electronic Federal Depository Library Program." Significant events in FY 1997 included the beginning of partnerships and agreements among GPO, other Government agencies, and depository libraries, for making available, producing, and permanently storing certain electronic Government products. These initial projects will provide the foundation on which future partnerships will be based. Permanent access initiatives included the "collection management" concept for ***GPO Access***.

In a more electronic FDLP, the program will provide permanent public access to a remotely accessible electronic collection of Government information and will develop services that improve librarians' abilities to manage the electronic program. In part, these goals are being accomplished through two kinds of partnerships: content and service. These partnerships share the common element of being formalized through some type of agreement between GPO and the library or agency. Institutions in content partnerships host part of the FDLP Electronic Collection for free use by the public. Service partners offer services that assist documents librarians and GPO in the operation and administration of the FDLP.

GPO coordinates these partnerships. The first example of the content partnership is the three-way effort with the University of Illinois-Chicago, the Department of State, and GPO. An agreement was reached among the three parties to let the University hold, for permanent access, electronic information products that migrate off the Department of State Web site. This agreement ensures adequate access, security, and preservation for permanent access to the research collection.

In FY 1997, LPS worked with the Department of Energy's Office of Scientific and Technical Information (OSTI) to make OSTI reports electronically accessible to depositories. An interagency agreement was developed between GPO and OSTI to allow depository libraries no-fee access to the 12,000-15,000 public domain reports produced annually by OSTI via a ***GPO Access*** link to the OSTI "Information Bridge" Web site.

The **Promotion and Advertising Branch** assumed increased responsibility in the areas of outreach to publishing agencies, and new product acquisition and development. This Branch fostered closer communication among the Sales Program, the FDLP, and OEIDS, and moved more aggressively to acquire publications for the Sales Program, such as the Central Intelligence Agency's *World Factbook,* which had been discontinued by the publishing agency.

The **Office of the Comptroller** initiated a new payment option for customers that allows them to maintain control of funds at the appropriation level and virtually eliminates the need for GPO invoices. With a simple and easy-to-use GPO Deposit Account, individual customers will have to process only a few payments each year, rather than hundreds of invoices. The payment option involves the following process: (1) send a requisition to GPO for a deposit account along with a check in the amount of the desired deposit, and an account will be opened with a specially-assigned billing address code for use on future requisitions; (2) deposit funds as necessary to provide a sufficient account balance, and GPO will perform all bookkeeping services, including a statement of monthly transactions. For the customer's convenience, information on payment invoices is accessible through the Internet.

CHAPTER 3:

Quality and Responsiveness in Delivery of GPO's Products and Services

GPO continues in its processes and procedures to provide both ink-on-paper and electronic products and services in consonance with customer demands. The tradition of high quality and responsiveness is at the forefront of GPO management action. GPO has placed a greater emphasis on improved quality through higher standards of performance, which has resulted in more responsive product and service delivery.

In 1997, the **Production Department** produced 132 issues of the *Congressional Record,* compared to 196 issues in 1996. The **Press and Binding Divisions**, within the Production Department, met the 7.5 million passport books printing requirement of the State Department. This production run represented the largest request in State Department's history. Continuing a long tradition of participation in Inaugural swearing-in ceremonies, GPO produced and procured a wide variety of materials to support the 1997 Inauguration Ceremony under the direction of the Joint Congressional Committee on Inaugural Ceremonies. GPO also provided law enforcement and military personnel with electronic databases containing all versions of tickets and parking passes to be used for training purposes.

Significant publications and projects, involving the **Typography and Design Division** (T&D) included the development of a digital version of the *Joint Force Quarterly* magazine, which has been loaded on the Joint Chiefs of Staff WWW site; *Constantino Brumidi: Artist of the Capitol*, a comprehensive study of Brumidi's works that decorate the Capitol that includes over 250 four-color images; and a new edition of *History of the U.S. Capitol*, updating the classic 1900/1903 work. Of special note was the book, *The Chairmanship of the Joint Chiefs of Staff*, for which two employees were honored with a letter of appreciation from the Chairman of the Joint Chiefs of Staff.

T & D created the 4-color process design for the cover of the *United States Government Manual*, which was a tribute to Jackie Robinson, legendary baseball player, as requested by the publisher, the Office of the Federal Register/National Archives and Records Administration. Special permission was given for the use of the 50th Anniversary logo of Jackie Robinson's breaking of the color barrier in Major League Baseball, which was used in conjunction with an Archives' image of Robinson as a Brooklyn Dodger.

GPO's **Quality Control and Technical Department** develops, coordinates, and monitors quality systems for products produced or procured by GPO; maintains a graphic arts chemical and physical testing laboratory; and an ink, adhesive and roller service production facility. Various employees serve on a number of interagency task groups, including the Interagency Committee on Standards Policy, Advisory Council on Paper Specifications, and the Interagency Metric Operating Committee. A Department representative is working with a task group from the Bureau of Census and the Rochester Institute of Technology Research Corporation to develop specifications for the printing requirements for the next generation Census equipment. The Department also participated in the passport photo digitization procurement group who developed the procurement request for new passport customization printers, which print digitized color, black-and-white photographs, and other machine-readable data directly into the passport book.

The **Congressional Record Index Office**, under the direction of the JCP, creates an index and history of bills for the *Congressional Record*, as well as for the *Senate Journal* and *House Journal*. In FY 1997, this Office indexed over 26,000 pages of the *Congressional Record*, and tracked more than 5,568 bills in the *History of Bills*. The 1991 bound *Congressional Record Index* was released for press, and work began on the 1992 bound *Index,* and an index and history of bills were created for the *Senate Journal* and the 1994 and 1995 *House Journal*. The Office produces a daily online *Index* which, along with the 1992-1996 *Indexes* and the 1994-1997 *History of Bills*, was available via ***GPO Access***. The 1994-1997 *Indexes* were also made available through the Library of Congress' THOMAS online service.

The **Quality Assurance Section** inspected 875 orders for compliance with specifications and Quality Assurance Through Attributes Program (QATAP) standards. Section personnel performed 173 press sheet inspections nationwide at contractors' plants; conducted three sessions of the QATAP training program on principles and procedures; evaluated 504 contractor-submitted sam-

ples; performed 27 on-site production and quality audits; and performed 525 microfiche quality inspections.

In the **Electronic Photocomposition Division**, keyboard operators were provided extensive training to resolve production problems that occurred during the processing of the *Commerce Business Daily*. The result of this training and the interaction with the **Graphics System Development Division** proved successful in solving the production problems. The keyboard operators who worked on this project received the Hammer Award given out by the Vice President of the United States.

The **Binding Division** has requested and received approval from the JCP to acquire a specialized passport finishing and binding system. The estimated cost of this equipment, including site preparation and installation, is $3.6 million. Being considered for future purchase is a new automatic signature collation monitor to be installed on the Harris Adhesive Binders. This new equipment would detect any signatures missing or out of sequence, which is presently being done manually.

During FY 1997, the **Library Programs Service** (LPS) had considerable interaction with depository libraries, including 55 on-site inspections. Self-studies submitted by 140 depositories were evaluated and brief reports, summarizing the strengths and weaknesses of the depository operations, were mailed. In addition, the 1997 Biennial Survey of Depository Libraries questionnaire was developed and distributed. Two new libraries were designated as depositories, while twelve voluntarily relinquished their depository status. As of September 30, 1997, there were 1,366 depository libraries.

Office of Electronic Information Dissemination Services (OEIDS) manages the ***GPO Access***. The quality service provided by the system has received much acclaim from both Government and private users. ***GPO Access*** averaged nearly 4 million retrievals per month during FY 1997. These numbers are significant because a "retrieval" represents a file being transferred from one of the databases onto a local machine, as opposed to frequently reported "hits" statistics, which represent each mouse click or change of web page. The databases with the most retrievals include: *Code of Federal Regulations, Federal Register, Commerce Business Daily, and the United States Code.*

As a furtherance of GPO's desire to improve office quality, the ability of customers to obtain GPO assistance, when needed, is deemed a very important goal. In this regard, the ***GPO Access*** User Support Team is now available Monday through Friday, 7:00 a.m. to 5:00 p.m. EST, except Federal holidays, to provide assistance to users. The team answers inquiries about GPO's electronic products, provides assistance in searching for and locating Federal information products, and offers technical support for these products. This service is provided through telephone, e-mail, and faxed responses to users. On average, the team receives approximately 5,900 inquiries per month, including more than 4,000 telephone calls and over 1,800 e-mail messages.

Questions or comments regarding the ***GPO Access*** service can be directed to the Internet e-mail address at **gpoaccess@gpo.gov**; toll-free via telephone at 1-888-293-6498; by phone locally at 202-512-1530; or via fax at 202-512-1262.

In FY 1997, there were a number of changes implemented in the way the Superintendent of Documents' **Documents Control Branch** manages its inventory. A review team was established to examine and approve recommendations to ride or reprint an information product. The product life cycle reduced to 18 months a few years ago, was reduced to 12 months for most products. Several projects were initiated to assist in the determination of proper order levels. The holding cost criteria was reevaluated to reflect the current cost for maintaining a product in inventory. The policy on excess stock was rewritten to accommodate U.S. General Accounting Office's recommendations. The staff worked with the **Office of the Comptroller** to establish a proposal for "firm estimates" to replace the traditional printing and binding data in the billing system. This will allow for the pricing of inventory immediately and will ensure that we have a cost and a price when the stock is delivered.

GPO's electronic technology capabilities, as well as staff expertise, are facilitating the re-engineering of information products and processes to satisfy the changing information requirements of the Government and the public. GPO strongly supports the increased dissemination of Government information in electronic formats. Our online service, ***GPO Access***, is one of the largest and favorite Federal sites on the Internet. In FY 1997, the number of online documents used and downloaded per month increased 226 percent to over 6.5 million items in September 1997, for a total of nearly 46,000,000 items retrieved during the year.

The **Graphics System Development Division** continued to play a significant role in the development of electronic information dissemination services under ***GPO Access***. Significant accomplishments included the creation of a system for producing the *Commerce Business Daily* electronically. Notices are now accepted electronically and made available on-line immediately.

Significant progress has been made converting production databases to Standard Generalized Markup Language (SGML). Development of the SGML search capabilities continued. A Document Type Definition (DTD) and a 73-megabyte SGML database of the Equal Employment Opportunity Commission's decisions were received and indexed using OpenText. A "Technical Supplement" SGML database was created and indexed for Library Programs Service. Development required to enable the display of Portable Document Format (PDF) files resulting from OpenText searches has been completed and a large portion of the 104th Congress *Congressional Record* is now online on a test basis. The *Code of Federal Regulations* and the Extensions of Remarks in the *Congressional Record* are being produced from SGML data.

The **Electronic Photocomposition Division** was also a major partner in the development and implementation of the **CBD*Net*** project. As a result of GPO's on-line CBD service, agencies can now submit their own notices electronically, thus reducing the $18.00 manuscript charge per notice to a $5.00 electronic submission charge per notice. This change has led to significant savings for the Federal Government.

The Division's Unix systems are used to maintain its vast array of databases indexed with the WAIS software. This information, in both ASCII (American Standard Code for Information Interchange) and PDF formats, is made available free to Congress, all government agencies, and the general public through the WWW. GPO's archival Unix systems are backed up in Owensboro, Kentucky. An important achievement was the increase in the number of databases available through the WWW and to WAIS clients. This year GPO added more titles and volumes of the *CFR*. At year-end GPO nearly completed its goal of having all CFR titles and volumes available online. Because of the heavy use of its systems, GPO expanded to 17 DEC Alpha 1000A servers dedicated to making databases available not only to the public, but also various countries around the world.

Coordination among the **Congressional Printing Management Division**, the **Production Department**, and the **Office of Electronic Information Dissemination Services** has resulted in the online availability of numerous congressional products in either text or PDF format via ***GPO Access***, including the *Congressional Record*, *Congressional Record Index*, *History of Bills*, Public Laws, *Congressional Directory*, *United States Code*, House and Senate Business Calendars, and all versions of bills, reports, and documents that lend themselves to electronic dissemination. GPO also supplies the *Congressional Record*, bills, and reports in electronic format for the Library of Congress' THOMAS online service.

OEIDS experienced rapid growth and improvements in FY 1997. ***GPO Access*** continued to be a popular source for electronic Government information. The many new databases that have been added to this free service, such as the ***CBDNet*** and a number of titles from the CFR, have led to a dramatic increase in usage of the ***GPO Access***. The *CFR*, online via ***GPO Access***, was introduced in the fall of 1996 and is already GPO's most popular database. Efforts are being made to ensure that CFR volumes are added to ***GPO Access*** concurrent with the release of the paper editions. When revised, CFR volumes are added and prior editions will remain on ***GPO Access*** as an historical set.

GPO established an alliance last year with the Department of Commerce to make the ***CBDNet*** available online via ***GPO Access***. GPO's first year of handling all facets of the day-to-day operation of the *CBD* was very successful. **CBD*Net*** allows for the posting of notices electronically through the WWW, e-mail, and traditional manuscript formats. This online service provides free, real-time public access to the information contained in the CBD. Until **CBD*Net*** was created, the only official access to this important information was through a paid subscription to its printed version, or through free reference use of the printed copies distributed to depository libraries. Since its introduction in January 1997, retrievals of information from **CBD*Net*** have averaged 10.9 percent of the total ***GPO Access*** retrievals per month, consistently placing it as the second or third most popular of GPO's computerized databases.

The popularity of **CBD*Net*** is also apparent in the increasing number of electronic notice submissions. More and more agencies are seeing the tremendous financial advantage to directly submitting notices electronically and are abandoning the traditional manuscript method. For example, in its first month, **CBD*Net*** received 82 percent of notice submissions electronically. By April 1997, that number rose to over 93 percent. As more agencies gain access to the Internet and realize the cost savings available to them, the number of electronic submissions is expected to increase further.

LPS introduced its "Core Documents Collection." The "Core Documents of U.S. Democracy: An Electronic Collection" went live in June 1997 and gave users direct online access to the basic Government documents that define our democratic society. This core group of current and historical U.S. Government publications is now available for free. Availability can be obtained through ***GPO Access*** @ **http://www.access.gpo.gov/su_docs/dpos/coredocs.html**

LPS continued to develop applications for the FDLP Administration Page on **GPO Access** as the principal channel for official communications for the FDLP. Depository Library Council Web pages were added in 1997. Included are the dates of and minutes from its meetings as well as its mission, history, and a list of current and former members.

The most successful new administrative online service in 1997 was the development and implementation of the "Amendment to Item Selections" form. The 1998 Annual Update Cycle was completed in July 1997. Nearly 65,000 transactions were performed by over 1,000 libraries on the "Amendment to Item Selections" on the FDLP Administration Page.

In FY 1997, a change was made to the Browse Electronic Titles page. All titles are now entered in a comprehensive list organized in alphabetical order by agency and sub-agency. The original single page has now been split into many pages, thus reducing the time required to pull up a page. Retention of titles on the "New Additions" page increased from one week to four weeks.

The Item Lister, which created an online list of a depository library's item number selection profile, was launched during FY 1997 and has proven to be a very popular product. Located on the FDLP Administration home page on the WWW, the Item Lister reflects the depository library's item selection profile in the latest update to the Depository Distribution Information System, and allows a library to download a copy of its selections. The application has already saved time and money, as LPS no longer needs to annually print out each library's profile for the update cycle. Libraries can pull down this information from the Web site as needed.

In January 1997, LPS began uploading shipping lists to the FBB. At the same time, in cooperation with the University of Texas-Arlington, and the State University of New York-Buffalo, all shipping lists are now available via the WWW. Members of the depository library community have long requested electronic access to shipping lists.

Electronic versions of significant GPO publications about the FDLP were added to the FDLP Web site, including ongoing issues of Administrative Notes and Administrative Notes Technical Supplement. Pathway Services are available on the Internet via the ***GPO Access*** Web site. The URL is **http://www.access.gpo.gov/su_docs/aces/aces760.html**

Services which assist users in locating Government information products on the Internet continued to expand during FY 1997. The Pathway

Indexer was indexing as many as 150,000 pages at one point. However, the Indexer has been placed in maintenance mode awaiting the implementation of the Advanced Search Facility. The Advanced Search Facility, a software procurement funded by the Commerce Department, is expected to provide sophisticated Internet information discovery capabilities. A "Search the Federal Government" page was created to supplement the Pathway Indexer by linking to the GovBot and agency-specific search engines. The page is also linked to the Superintendent of Documents home page.

The Browse Topics page currently has 138 of the 157 topics finished and updated regularly. Thirty-four of the completed topics have been prepared by 29 volunteers from the depository library community. A Browse Federal Agencies page has been added through a service partnership with Louisiana State University. This site is based on the agency entries in the *United States Government Manual* and links users to agency Internet sites. This "service partnership" demonstrates how leveraging the skills of the depository library community can enhance FDLP services. The URL is **http://www.access.gpo.gov/su_docs/dpos/agencies.html**

The transition to a more electronic FDLP is proceeding in tandem with agency development of information products in electronic media. The number of tangible electronic products, virtually all CD-ROM titles, continues to grow in the FDLP. In 1997, 741 electronic titles were distributed to depository libraries. New CD-ROM products include USAPat Facsimile Images of United States Patents, the *Federal Acquisition Regulation* CD-ROM, and the *World Factbook* on CD-ROM.

Online titles available in the FDLP electronic collection increased by 15,432 in FY 1997, compared to the distribution of 44,820 titles in print medium to depository libraries. Cumulatively, the number of electronic information products on GPO servers and agency websites amount to 78,309 titles at the end of FY 1997. Two online services continued to be quite popular with the Federal depository libraries. Over 800 libraries are currently registered to access the STAT-USA databases via the WWW, and a new online service, CenStats, became available for depository access at no charge to the library. Beginning in March 1997, patrons were able to access the paid CenStats database from workstations in the depository libraries. Census did not limit access to the database to one user at a time, but allowed multiple users as long as the patron is located in the library when accessing the database.

During FY 1997, several new Internet applications were developed with the assistance of GPO's **Office of Information Resources Management** (OIRM). One application now allows Federal depository libraries to access the Internet to enter their own selections and deletions for publications they wish to receive or discontinue. This information updates GPO's systems to preclude publications from going to a library that no longer wants them. The system change also permits any library to observe the publications they or other libraries selected.

CHAPTER 5:

Enhancing Information Technology Investments to Provide Better Service

GPO, as an information provider, is expanding its services in today's burgeoning information technology arena. GPO is preparing for future changes today in its operating environment to ensure a better tomorrow for its customers, employees, and other stakeholders. Managers and employees are facing new and challenging demands. New technology is arising. In the meanwhile, GPO continues to transform its operating environment dedicated to traditional print technologies to an integrated information-processing operation distinguished by the electronic creation, replication, and dissemination of information. New systems and procedures are being developed to fulfill our mission in an effective and economical manner. In FY 1997, significant new processes were initiated to include the following.

OEIDS led streamlining efforts on the ***GPO Access*** homepage and secondary Web pages to improve access to Federal Government information. They used feedback received through user surveys and in-depth focus group discussions with Federal depository librarians, Congressional staff, and the general public. The ***GPO Access*** User Support Team continued to serve as a vital link to the user community, responding to inquiries on a daily basis.

On December 11, 1996, Northrop Grumman Corporation was awarded a contract to procure and integrate hardware and software for GPO's Integrated Processing System (IPS). IPS is a fully integrated on-line real-time system for processing sales orders, inquiries, and complaints. It replaces some 18 batch-oriented mainframe applications. IPS employs state-of-the-art imaging to record mail orders, centralized automated customer and inventory files, and radio frequency technologies for warehouse picking. It resides on a dedicated International Business Machines (IBM) AS400 mini-computer. The goals of IPS are to provide world-class customer service and to reduce processing times from days or weeks to a day or less.

During the year, the **Documents Technical Support Group** and the **Documents Sales Service** were mainly involved with the implementation of IPS to support sales operations. Among the many implementation projects was the development of ways to convert current data bases to the new system as well as the development of training teams to instruct employees in the new system. These training teams are developing written procedures and training manuals. Actual training of employees has already started as the new system is being put in place. These teams have also taken on the responsibility for developing the data formats, reason codes for a large number of processes, form letters and other output product design as well as developing the procedures for how employees are actually going to use the system. Another of the major make-ready projects was the standardization of 140,000 mail list addresses. All these addresses had to be modified to fit a standard format that the new system will accept.

LPS's electronic transition staff is responsible for identifying, assessing, and implementing information technology solutions for the transition of the FDLP to a more electronic program. Once developed, these solutions are to be integrated into line operations. Permanent public access will be provided under the authority of the GPO Electronic Information Access Enhancement Act of 1993 (Public Law 103-40), and planning for ***GPO Access*** storage will be done in the context of a GPO Collection Management Plan. In effect, GPO is building an FDLP Electronic Collection, which consists of remotely accessible agency electronic Government information products, core legislative and regulatory ***GPO Access*** products which will reside permanently on GPO servers, and other products either maintained by GPO or by other institutions with which GPO has established formal agreements.

The **Cataloging and Indexing Branch** received more than 34,000 pieces of work and processed more than 31,000 pieces. The Branch's computer workstations are now part of a Local Area Network environment and have network access to such useful tools as Library of Congress' "Cataloger's Desktop." Catalogers also now have workstation access to other Documents' systems and are now able to obtain specialized locally-produced information needed for cataloging records. There will be long-term operating benefits with this new networked environment. Major attention has also been devoted to Internet-related cataloging initiatives.

At the present time, the GPO Web site edition of the Monthly Catalog contains about 87,000 records that represent titles cataloged since 1994. Of these records, about 2,300 contain URL-related data. Most GPO Monthly Catalog Web site records with URLs provide hot-linked access to publications. Interest in services to provide continued electronic access to titles represented by Internet-related Monthly Catalog records has led to consideration of the use of Persistent Uniform Resource Locators (PURLs) in Monthly Catalog records to support such services. Such consideration includes testing current PURL software in GPO's environment for GPO applications and continued consultation with OCLC as it considers development of a basic link-checking function for potential integration with its freely available PURL resolver software. Once available, we anticipate using enhanced PURL resolver software as part of our cataloging and locator services.

Each issue of the CD-ROM edition of the Monthly Catalog now contains approximately 30,000 records cumulated since 1996 and includes the Periodicals Supplements for 1996 and 1997. This version of the Monthly Catalog has been enhanced by a new interface that makes the product more user friendly and by features that enable users to simultaneously search more databases than had been possible with the original software.

During FY 1997, the **Bibliographic Systems Branch** has been involved in the planning and preparations for the new IPS. The automation of sales record creation and maintenance has allowed the Branch staff to devote more time to data conversion, training and customer service. Internet and fax-on-demand have exposed the finding aids produced by the Branch to many more potential customers. This has led to an increase in research and reference requests from customers.

As of September 30, 1997, the Publications Reference File (PRF) contained 20,555 records. The on-line version of the PRF also contains approximately 3,000 records for publications sold through the **Congressional Sales Office**. Of this number, approximately 1,800 of these titles are in stock. The on-line version contains records for 250 products sold through OEIDS, approximately 140 CD-ROMs, 70 diskettes, and 40 videotapes. The Internet version of the PRF is monitored daily and order buttons were added to individual publication records on the website. This system enhancement allows GPO customers to easily order sales products directly from the website. With the beginning of FY 1998, the PRF was renamed the Sales Product Catalog. This new name clarifies its distinction from the Internet version of the "Catalog of Government Publications", formally known as the "Monthly Catalog." The Sales Product Catalog website is generating numerous research requests from overseas.

The **Production Department** received approval in July 1997 from the JCP to procure computer-to-plate (CTP) equipment to replace some of the current labor-intensive plate making processes. CTP technology makes it possible to send PostScript text and image files directly to automated plate making devices. This technology eliminates the need for film negatives and the conventional processes of imposing the negatives and making offset plates over several years. GPO intends to implement CTP technology on its core printing jobs, such as the *Congressional Record*, *Federal Register*, *Code of Federal Regulations*, and patents-related publications. GPO expects to reduce the cost of such printing jobs. Printing industry averages estimate such cost reductions in the range of 20-35 percent of conventional processing costs. Compared to the traditional process, CTP imaging entails a fully electronic process and has many advantages in addition to eliminating film negatives and its resultant chemical waste disposal. This new technology promotes faster press makereadies, reduces paper waste on press, maximizes press "uptime," and addresses customer demands for faster prepress turnaround.

The JCP approved the procurement of a new state-of-the-art automated passport line for the **Binding Division**. Due to this new line, the State Department will be assured of continued service from the GPO. The present passport line runs a mix of 24-page and 48-page Military, Official, Diplomatic, Foreign Service, and Visa pages. This workload mix will allow the new line to be used to produce the State Department's Travel Document Issuance System books. GPO's

bindery has had to work excessive overtime to maintain a reserve of books needed to meet daily requirements. The new passport equipment will eliminate the overtime requirement, will increase product quality and quantity, and will ensure timely delivery..

Extensive work has begun by the **Electronic Systems Development Division** in replacing existing local area networks throughout GPO with a Windows New Technology (NT) network operating system. This consolidation of networking environment will not only enhance employee communication and operating efficiencies, but also will allow greater access to external parties through the Internet. At the end of FY 1997, approximately 1,000 users were operating under Windows NT with an expected 1,500 new users being added in 1998.

The **System Support Section**, within the Printing Procurement Department, installed a microcomputer-based Local Area Network/Wide Area Network automation system in two sections of the Term Contracts Division. Computers were also installed in the **Seattle** and **Los Angeles** Regional Printing Procurement Offices, the **San Diego** Satellite Office, the **Transportation Management and Scheduling Sections**, the **Contract Management Division**, and the **Procurement Analysis and Review Staff**. The Section further coordinated efforts with the Production Department to have specifications broadcast on the Internet for the San Diego and Los Angeles offices.

CHAPTER 6:

An Effective Underlying Support Operation Ensures Quality Service

GPO, like any successful business enterprise, has a strong support system to service its revenue-producing operations and customers. GPO's support system is comparable to those in most Federal agencies. The services delivered by the system are numerous, and provide a strong base for the revenue operations to rely upon.

GPO's support system consists of legislative liaison, personnel programs and practices, labor-management relations, contractual services, computer support, financial management and budgeting, auditing and investigative services, health, safety, and environmental services, legal counsel, employee discrimination complaint processing, and building and equipment maintenance and repair.

The **Office of Congressional, Legislative, and Public Affairs**, continued its support activities for the Office of the Public Printer throughout FY 1997. Tasks included the preparation of statements and speeches required for Congressional hearings and other testimony. The Public Printer delivered testimony before the House and Senate Appropriations' Subcommittees, the House Subcommittee on Government Information, Management, and Technology, and the JCP. In addition, the Office monitored progress on the legislative reform of Title 44 and hosted nearly 800 visitors representing foreign, educational, technical, and administrative organizations.

The **Labor and Employee Relations Service** was able to negotiate new supplemental agreements with two unions. The new agreements reflect most recent law and are more in tune with the current needs of not only GPO, but the employees. The Service handled fifty grievances at the third step and fifteen unfair labor practice charges, none of which resulted in the issuance of a complaint by the Federal Labor Relations Authority. This support office is also responsible for the coordination of the GPO's Blood Drive and the results of this effort continue to be one of the agency's most successful community outreach efforts.

The **Office of Personnel** initiated its Internet presence on GPO's home page, which now provides the full text of select vacancy announcements. A new database system was put in place for the Voluntary Leave Transfer Program. This system has enabled the staff to keep track of a large number of paper documents, produce on-demand reports, and to provide a variety of automated correspondence. About 250 leave donor requests to 22 recipients were processed.

Personnel has expanded its Internet usage and is changing from "Personnet" to "Cyberfeds" in order to access and research laws, regulations, Comptroller General decisions, etc. The Personal Computer Lab was upgraded and reconfigured with Windows 95 and Windows NT operating systems. Courses are now given in system operation and administration, in Windows software, particularly Word Perfect and Office 97, and in mainframe applications.

There were about 2,100 instances of training for GPO employees, including 1,408 attendees at 39 different courses taught on-site by outside instructors and 17 taught by GPO employees. The remainder went to 154 off-site courses. Mandatory training for all employees was given on the Drug-Free and Alcohol-Free Workplace Programs. The programs were videotaped for use in the field offices. Apprenticeship and craft-related training programs continued in the Binding, Press, and Electronic Photocomposition Divisions, with 42 apprentices nearing graduation.

A Voluntary Early Retirement Program was offered throughout the Agency from November 1, 1996, through September 30, 1997. Fifty-nine applications were received of which 48 were approved for retirement, 6 were disapproved, and 5 withdrew. Scheduled retirement planning seminars had over 150 attendees.

The **Occupational Health and Environmental Services** (OHES) implemented a number of initiatives to include violence prevention, emergency preparedness, accident and injury reduction, and waste reduction. Extensive efforts were undertaken to assist GPO organizations to more efficiently comply with environmental regulations, reduce workers' compensation costs, and limit employee exposure to infectious risks in their work environment.

OHES provided extensive technical advice and guidance to a variety of GPO organizations on diverse issues. Among this assistance was a wide range of personnel selection related items, including structured interviewed questions, work

behavior checklists, rating scales, interviewer script, training, and pilot tests for a variety of GPO job titles, including the Equal Employment Manager, the Inspector General, the Fill-in Bindery Group Chief, and Documents' Supervisory Inventory Management Specialist. In an effort to improve the validity of all future personnel selections in GPO, an *Interviewer's Guide for Conducting Selection Interviews* was developed.

OHES further spent considerable time to help prevent accidents, illnesses, drug and alcohol and mental health problems. GPO's medical staff administered 1,167 influenza vaccinations for GPO employees and continued its efforts with tuberculosis testing. Other sponsored OHES events included the Tenth Annual Health Fair, World AIDS Day, and Federal Fitness Day. OHES established a regular meeting schedule with **Labor and Employee Relations Service** to address significant issues related to reducing injuries and illnesses and the resulting costs of workers' compensation.

Environmental activities included the submission of a detailed application to the District of Columbia for Clean Air operating permits for GPO press equipment, painting operations, gasoline dispensing, and the coordination of the continuing successful compliance with the Clean Water Act. GPO has maintained its wastewater stream within acceptable limits. The District of Columbia Government took GPO off its list of facilities requiring a discharge permit. Because of GPO's ground water remediation program, GPO saved several hundred-thousand dollars in remediation costs.

OHES responded to recent changes in the Resources Conservation and Recovery Act requirements for the removal and disposal of mercury-vapor containing lamps. In lieu of disposing lamps in the landfill and being subject to Superfund Amendment cleanup costs, it was determined to be in the best interest of GPO to dispose of them through a licensed recycling contractor. Low mercury containing lamps, that are Environmental Protection Agency (EPA) compliant, are being procured.

The GPO Fire Marshal has successfully revised our fire alarm procedures. These procedures ensure that all employees in an affected area are provided sufficient notice to protect their lives. **Facilities Engineering Division** is maintaining the fire detection system to ensure proper operation and notification. This effort reduced the number of emergency responses to fire alarms from 60 in FY 1996 to 15 in FY 1997.

The **Office of Administrative Support** provides physical and personnel security, protective services, and automated information systems security; and administers programs on mail management, pay parking, copiers, directives and notices, paperwork and records management, subscriptions, travel management, and internal printing. During FY 1997, an automated system and related equipment for a new Photo Imaging Identification System was acquired and installed. This system represents the state-of-the-art photo imaging at half the cost of the old system. A security services contract for GPO's leased parking lots was issued and is now in operation.

The **Office of Inspector General** is responsible for preventing and detecting fraud, waste, and abuse as well as promoting economy, efficiency, and effectiveness in GPO's programs and operations. The Office of Investigations opened 69 cases and closed 98 cases during the year. Nine were referred to the Department of Justice for criminal prosecution, and four cases were referred for civil prosecution. Investigative savings to the Government exceeded $464,000. The Office of Audits issued nine audit reports which questioned costs totaling about $70,000.

The **Office of General Counsel** represents GPO in all legal matters both internally and in forums outside the agency. This included cases and matters before the Merit Systems Protection Board, Equal Employment Opportunity Commission, General Accounting Office, and GPO's Board of Contract Appeals. In addition to legal representation, the General Counsel responded to Freedom of Information Act requests, processed garnishment notices, and handled all other collection actions filed against GPO employees.

The **Engineering Service** provided support services to all GPO departments as well as maintained the integrity of Central Office building structures and local warehouses. In recent years, its workload averages about 35 Maintenance Job Orders and 20,000 Maintenance Service Calls.

Some major projects included the overhauling of an offset press, installing a pneumatic tube system, replacing rain leaders and windows, installing a new vacuum system to assist in dust control, and performing additional work on the new *Congressional Record* presses.

The **Office of Equal Employment Opportunity** (EEO) provides advice to the Public Printer in establishing, maintaining, and carrying out an effective EEO program, which includes the affirmative employment program, complaints counseling and processing, and the special emphasis program. The latter contains the Federal Women's Program, the Hispanic Employment Program, the Disability Employment Program, and the Community Outreach Program. In the Summer Youth Employment Program, 15 youths were afforded the opportunity to receive practical work experience. GPO's adopted schools are Woodson Senior High School and Sousa Junior High School. During FY 1997, 404 employees were counseled, of which 18 formal discrimination complaints were filed.

The **Office of Planning** evaluates major capital investment proposals and was instrumental in the submission of documentation to the JCP on two significant investments, specifically, the CTP system and a new computer mainframe. Both requests have been approved for GPO action. The latter is critical if many of GPO mainframe systems are to be Year 2000 compliant.

The **Office of Information Resources Management** (OIRM) provides information management services to GPO organizations and performs feasibility studies to determine the need for GPO-wide information systems and programs. OIRM designs, develops, and maintains agency data processing, office automation, local and wide area networks, and telecommunications systems. A new regional procurement office system is in its early stages of development and expansion. Captured data on this system is batched daily and applied to OIRM's mainframe-based Procurement Control Information System. This new regional system is currently operating in three regional offices.

OIRM continues its revisions to GPO's payroll and personnel systems to meet the needs of management. A new personal computer-based system now tracks and reports on workers' compensation case information. GPO will be implementing an Alternative Work Schedule (AWS) in FY 1998. A pilot AWS project was initiated in the **Denver Printing Procurement Office** and OIRM programmed the necessary changes to allow employees to use an AWS arrangement.

The **CBD*Net*** is the result of a strategic alliance between the Department of Commerce and GPO. GPO's employees unique ability to bring together a variety of technological, procurement, dissemination, and support capabilities in a combined package of services now makes the CBD readily accessible over the Internet. The Internet-based URL component of the new CBD on the WWW is **http://cbdnet.access.gpo.gov.**

The **CBD*Net*** has been extraordinarily well received by participating Government agencies and the user community, and was awarded an Association for Federal Information Resources Management (AFFIRM) Leadership Award.

The National Performance Review, under the leadership of the Vice President, presented GPO's **CBD*Net*** Team with its prestigious Hammer Award for outstanding accomplishments in creating **CBD*Net*** and making this publication available free of charge to the public via ***GPO Access***. The Team consisted of over 100 employees (Appendix V) from the following GPO organizations—**Office of the Comptroller, Quality Systems Division, Electronic Photocomposition Division, Graphics System Development Division, Office of Electronic Information Dissemination Services, Office of Planning, Production Department, Electronic Systems Development Division, Printing Procurement Department, Quality Control and Technical Department, Documents Sales Service, Library Programs Service, Office of Budget, and the Institute of Federal Printing and Electronic Publishing.**

GPO Access, administered by **OEIDS**, was chosen as a select site by the editors of the Dow Jones Business Directory and has been included in the National Research Foundation's Small Business Innovative Research Internet Resources Catalog. The ***GPO Access*** Web Site has also been included in the National Research Foundation's Small Business Innovative Research Internet Resources Catalog. The *Weekly Compilation of Presidential Documents* and GPO's "*Core Documents of U.S. Democracy: An Electronic Collection*", now available on ***GPO Access,*** have been chosen as selections for the Scout Report for Social Sciences. Harcourt Brace Professional Publishing selected the ***GPO Access*** GILS site as one of its Top Five Web Sites for a certain period of time during FY 1997. GPO received the AFFIRM Leadership award for creating a single point of entry or access to all components of the GILS.

During FY 1997, representatives from the National Archives and Records Administration (NARA) and the National Archives of Canada visited GPO to gain information about methods and procedures that were employed by the **Office of Administrative Support** to develop GPO's *Comprehensive Records Schedule.* NARA commended GPO for the approach used in the schedule development, which it cited as one of the best in the Federal Government.

Of special note was a DOD's book, *The Chairmanship of the Joint Chiefs of Staff*, for which two **T & D** employees, Janice Sterling and Charlie Jernigan, were honored with letters of appreciation, along with a copy of the book, from the Chairman of the Joint Chiefs of Staff. The letter praised them for their dedication and attention to details during the design and production of the latest edition of the book. **T & D** was also requested by the U.S. Customs Service to create various training items for a special financial conference. GPO employee, Nicholas Freda proposed the theme for the conference, "Puzzled Where You Fit In?" and, with an extremely tight delivery date, developed the puzzle props to assist in the delivery of a very successful training exercise, with the added benefit of a very satisfied customer. On April 18, 1997, he was honored with the presentation of a plaque of appreciation by the U.S. Customs Service.

The Department of Agriculture's National Agricultural Statistics Service recognized GPO employee, Lawrence Grantham, of the **Graphics Systems Development Division**, who played a significant role in the *1997 Agricultural Statistics* publication. Mr. Grantham was acknowledged for his "extra effort and dedication" on the project.

The second-term Inauguration Ceremony for President William J. Clinton and Vice President Albert Gore, Jr. was held at the U.S. Capitol on January 20, 1997. Voluminous material was produced for this event, including invitation packages, directional signs, parking passes, tickets, envelopes, maps, and a program and song sheet.

The Public Printer praised the outstanding effort at the time, and wishes again to repeat the accolade that "once again the men and women of the Government Printing Office have displayed their ability to efficiently provide a myriad of products under limited time restraints and with detailed requirements. This type of effort is only an extension of the fine work they do each day in support of our Government."

PART II

Operating and Financial Performance Measures and Other Significant Indicators

Figures (page 28 to 38)

OPERATING PERFORMANCE MEASURES

Congressional Record Delivery

The *Congressional Record* is an extremely important tool and product of the legislative process, and is a large part of GPO's mission. GPO has established a delivery deadline to Congress of 9:00 a.m. the following day, provided GPO receives copy by midnight, regardless of whether the Senate or the House of Representatives is in session. GPO's actual on-time delivery rate was 73.9 percent in FY 1997, compared with 78.6 percent in FY 1996.

Overtime Management

GPO minimizes the use of overtime. In FY 1997, overtime hours decreased to 185,000 hours from 238,000 hours in FY 1996, or a decrease of 22.3 percent. The cost of overtime in FY 1997 decreased by $1.6 million during this period. GPO was successful in achieving its goal in FY 1997, as actual overtime hours worked were well below the upper limit of 333,000 overtime hours.

Production Chargeable Hours

Chargeable hours decreased to 882,000 in FY 1997 from 955,000 in FY 1996, a decrease of 73,000 hours or 7.6 percent. The results for FY 1997 met GPO's goal of equaling or exceeding the chargeable hours necessary to achieve break-even operations.

On-Time Delivery of Procured Products

The **Printing Procurement Department** contracted with commercial printing firms to ship 192,000 jobs in FY 1997 compared with 180,000 jobs in FY 1996. For FY 1997, GPO's goal was to have at least 95 percent of procured printing orders delivered on time and a quality acceptance rate of at least 99 percent. GPO attained a 94.9 percent on-time delivery rate and a 99.2 percent quality acceptance rate.

FINANCIAL PERFORMANCE MEASURES

Cash Management

Payment Performance — In FY 1997, GPO continued its strong payment performance by taking prompt payment discounts when it was to the Government's advantage. GPO's total purchased printing expense for FY 1997 was $445.5 million after deducting prompt payment discounts of $6.7 million. The resultant 1.5 percent of discounts taken to net purchased printing exceeded GPO's goal of 1.4 percent.

Discounts lost decreased to $127,000 in FY 1997 from $193,000 in FY 1996. The percentages of discounts lost to discounts offered were 1.9 percent and 2.5 percent in FY 1997 and FY 1996, respectively. GPO achieved its goal for FY 1997, which was a maximum of 2.5 percent.

Electronic Payments — The use of electronic funds transfer (EFT) payments resulted in a savings for GPO and the Department of Treasury because paper checks did not have to be produced and processed. In FY 1997, approximately 20,900 monthly payments, or 86 percent, of all GPO payments were made by EFT, compared with 21,500 monthly payments, or 85 percent of all payments in FY 1996. GPO's FY 1997 goal of increasing the percentage of EFT payments to total payments was met.

Debt Management — In FY 1997, GPO's Federal receivables, billed to Federal agencies, amounted to $680.4 million for printing and binding services. Of this amount, $392.8 million, or 57.7 percent, was collected using the Department of the Treasury's On-Line Payment and Collection (OPAC) system. In FY 1997, GPO's average monthly receivables, more than 90 days overdue, were $11.1 million, or 30.8 percent of the monthly average of outstanding receivables. The Department of Defense's (DOD) account at GPO, with an average monthly balance more than 90 days overdue of $9.8 million, or 88.3 percent of all of GPO's delinquent receivables, was by far GPO's largest delinquent account. At the end of FY 1997, DOD owed GPO $4.8 million that was between 31 and 60 days overdue, $1.8 million that was between 61 and 90 days overdue, and $9.8 million that was more than 90 days overdue.

The DOD's slow payment process results from procedures requiring that all GPO invoices pass through duplicate review processes before payment is initiated; also, DOD does not use the OPAC system. The Defense Automated Printing Service (DAPS) bills its customers who review GPO's invoices prior to paying DAPS. After DAPS has been paid, GPO's invoices are sent to Defense

Finance and Accounting Service where they are reviewed a second time before GPO is paid. This additional layer of DOD administration has had a sustained negative impact on GPO's ability to collect from DOD since the inception of DPS/DAPS in October 1992.

GPO has been working with DOD management to resolve this problem, including batching invoices to DAPS. GPO is working with DOD to establish deposit accounts or credit cards as a means of receiving payment from DAPS. GPO is also encouraging DOD to use the OPAC system in conjunction with deposit accounts.

OTHER SIGNIFICANT INDICATORS

GPO experienced a consolidated net income of nearly $7.6 million in FY 1997, compared with a $16.9 million loss in FY 1996. This represents the first year with net income since FY 1990. A significant portion of FY 1997 net income is attributable to the recovery of printing costs from Congress and the Depository Library Program for work performed in prior years.

GPO's **Office of Budget** adjusted the scale of prices upward by an average of 13 percent to assure the proper recovery of cost. For years, GPO was unable to recover the full cost of printing due to a Congressionally mandated freeze on GPO's internal printing plant rates. Congress had appropriated sufficient funds to cover all the cost but GPO was precluded from billing the total cost due to the freeze. In FY 1997, GPO was able to bill for the prior years' work, which totaled $12.8 million. Since recovery of the full cost was not assured in prior years, the associated revenue was not accrued in those years and, accordingly, the recovered funds are reflected as part of current year income.

GPO's overall total revenue from all sources has been declining in recent years. Sources include the Congress, Federal agencies, publications sales from the general public, reimbursable services, and miscellaneous revenues. To compensate for less revenue, GPO has made significant strides in reducing its workforce and operating costs through normal separations, early retirements, and employee buyouts. In FY 1993, GPO's personnel compensation and benefit cost totaled $235.8 million; in FY 1997, $207.4 million, a reduction of $28.4 million or 12 percent. The latest costs are inclusive of the effect of the four intervening employee pay adjustments of different types.

Full-time equivalent staffing has declined 1,162 from 4,761 to 3,599, a drop of nearly 25 percent. As GPO transitions into the electronic information age, traditional craft employment has experienced a 27.5 percent reduction. Blue-collar workers have diminished to a level below 2,000 for the second consecutive year. Since FY 1993, journeymen craftsmen have declined 330 or about 50 percent. In FY 1997, the number of white- and blue-collar workers was approximately equal. The trend over the last five years has been toward more white-collar workers, which aligns with the overall transition occurring in the nature of the work. Two out of every three employees who separated during this five-year period have been either production or administrative support employees.

GPO's internal printing operations generated revenue of $198.0 million, slightly less than the five-year annual revenue average of about $199.5 million or less than one percent, despite significant workload volume decreases. Each year since FY 1993, central office work orders received have declined from a high of 33,000 in FY 1993 to a low of 19,700 in FY 1997, a drop of 40 percent.

During this period, Congressional orders decreased about 32 percent, although the percentage of internal printing work for the Congress increased from 70 percent to 80 percent of total in-house production. **The Press Division,** whose major work includes the printing of the *Congressional Record* and the *Federal Register*, saw its volume output drop from 9.2 billion equivalent production units to 4.7 billion, a decrease of nearly 50 percent. New presses were acquired several years ago to enhance the efficiency and quality of printing these two publications. The press runs for the *Congressional Record* and the *Federal Register* have declined to about 9,500 and 22,500, respectively. In FY 1993, press runs were 18,900 and 32,700 for these publications.

GPO's internal printing also includes the production of postcards and passports. About 296.5 million postcards and 7.5 million passports were produced in FY 1997. These two products account for about $8.0 million annually. Postcard production has been relatively constant in the last few years; while passports have grown significantly.

GPO administers an effective, economical, and efficient printing procurement program using

the services of private sector printers. Procurement revenue has varied over the last five years. In FY 1997, revenue fell to $488.3 million, representing the first year since FY 1983 that revenue has been below $500 million. The principal revenue sources for this program are Executive Branch agencies. Many of these agencies have been procuring their printing from sources other than GPO, which had an adverse effect on GPO's workload. GPO work orders have declined from 278,800 in FY 1993 to 197,800 in FY 1997, a drop of nearly 30 percent. A shift in the number of procurement orders has occurred with regional offices now accounting for 70 percent of total printing contracts compared to 60 percent in FY 1993. Only four offices, **St. Louis, Seattle, San Antonio,** and **San Diego**, have a workload at least equal to or greater than in FY 1993. From a procurement revenue perspective, the same shift has occurred. Regional offices now account for about 40 percent of total revenue, whereas in FY 1993, it earned less than 30 percent of total revenue.

GPO's **Office of the Superintendent of Documents** includes the distribution of publications to Federal depository libraries and the sale of products to the public. Revenues from both operations amounted to $98.2 million in FY 1997, compared with $101.8 million the previous year, and $110.3 million in FY 1993.

Funding for the depository libraries has remained relatively constant, except in FY 1995, when additional funds were provided to initiate an extensive new electronic information dissemination program. In response to ***GPO Access*** legislation, the Congress provided the financial means to assist in program planning and implementation.

The Sales Program has seen a continuing decline in revenue, down $13.8 million from the FY 1993 level. This involves a central office mail and telephone order operation, sales of consumer type publications from Pueblo, CO, and a network of 24 bookstores in major cities around the country. Bookstore sales represent about 20 percent of the program revenue. Titles available for sale have decreased from 16,000 in FY 1993 to 11,900 in FY 1997. This decline was caused by various reasons—less titles being printed, conversion to electronic products and online documents obtained through the Internet, and an improved inventory management activity. Of significance is the fact that many former subscribers to publications are obtaining their products or requirements from the free ***GPO Access*** online program.

Paid subscribers have declined from about 650,000 in FY 1993 to 438,000 in FY 1997, a reduction of 212,000 or 33 percent. Overall publications sold have decreased by 43 percent since FY 1993 with the most significant decrease in *Federal Register* publications, which have dropped by 3.3 million or nearly 55 percent. From the introduction of ***GPO Access*** in FY 1994, online retrievals of the *Federal Register* have escalated during the ensuing period. The number of retrievals was about 2.0 million in FY 1995; 12.0 million in FY 1996; and 20.0 million in FY 1997. Current forecast expects this number to reach 30 million in FY 1998. GPO has had to maintain a reasonable balance in sales activities with what is now available online.

Although bookstore revenue has been relatively constant due to increased publication prices and larger dollar orders, customers have been less frequent with current customer count reduced from 330,000 in FY 1993 to 197,000 in FY 1997. In the Washington, DC area, since FY 1993, bookstore orders have decreased 50 percent, while in the field bookstores, the decrease has averaged about 38 percent.

The **FDLP** is seeing a great transition from publications to electronic information with the advent of GPO's electronic access program in June 1994. In FY 1997, actual retrievals reached the level of about 3.8 million per month. The availability of free access, initiated in December 1995, has led to a major increase in retrievals. There are now 70 online databases involving 20 Federal agencies now available for downloading information. Tangible electronic products, which principally included copies of CD-ROMs and magnetic tapes in FY 1993 (before ***GPO Access***), represented only .7 percent of the program copy distribution; today, they represent nearly 3 percent. But now there is more access via the Internet since the mix includes online databases.

Figure 1

Consolidated Revenues

(in Millions of Dollars)

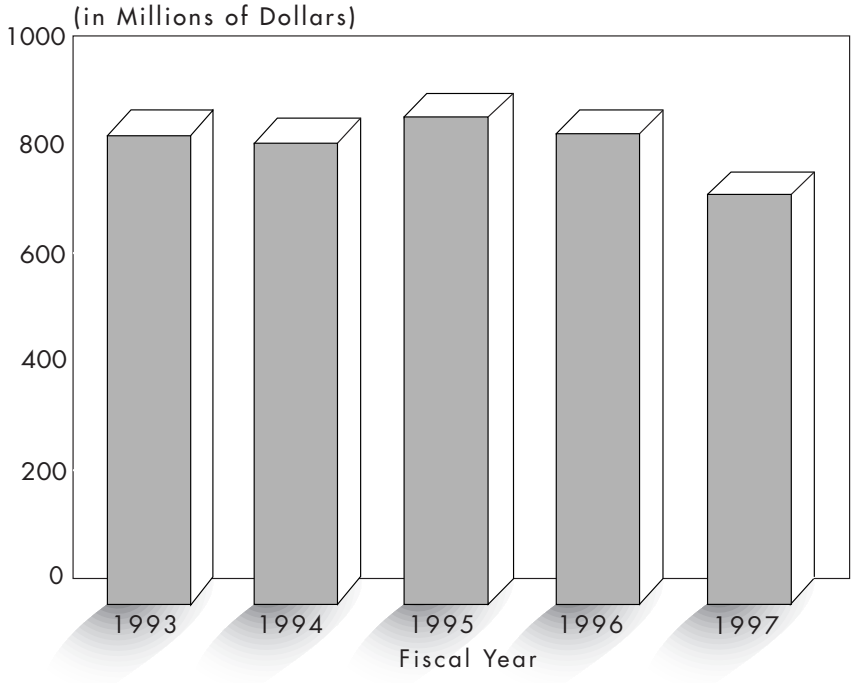


Figure 2

Consolidated Net Income/Loss

Percent of cost recovered

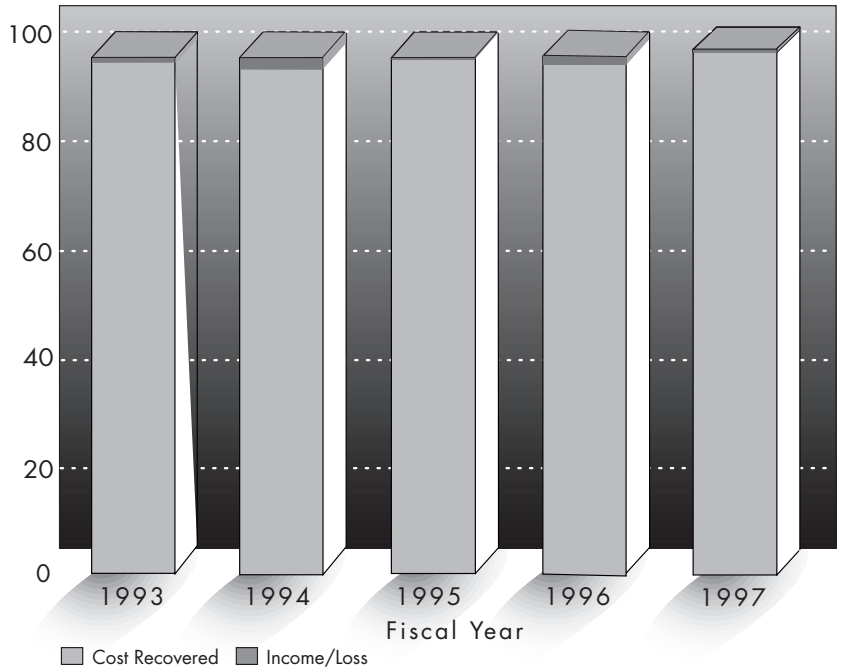


Figure 3

GPO In-plant Press Output

Equivalent Units Produced

(Billions)

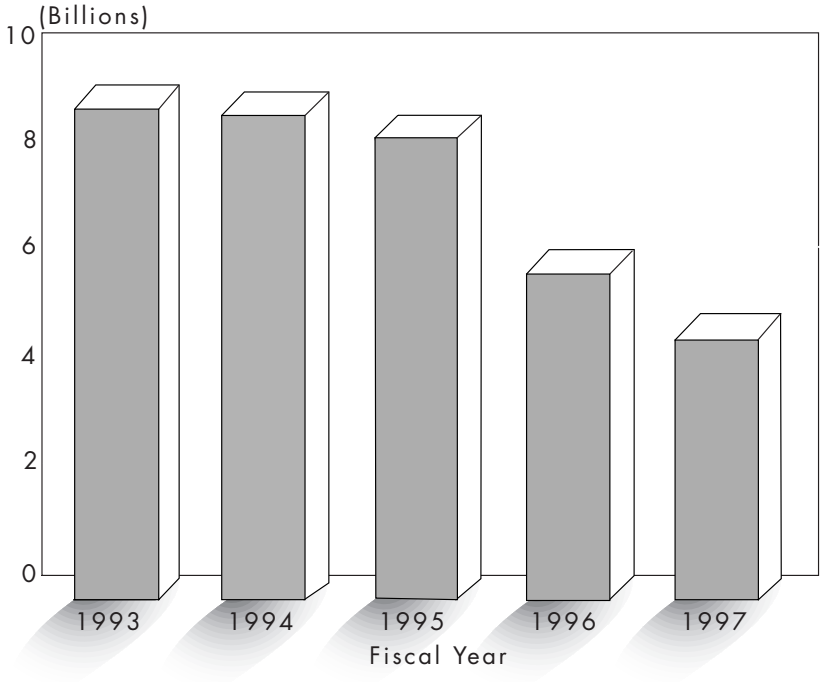


Figure 4

Production Department

Orders Processed

(in Thousands)

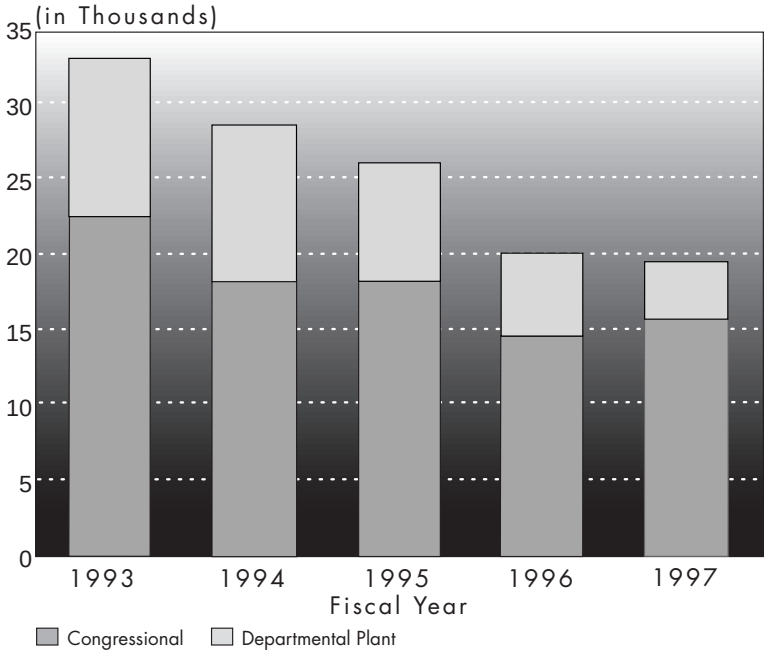


Figure 5

Printing Procurement Program

Orders Processed

(in Thousands)

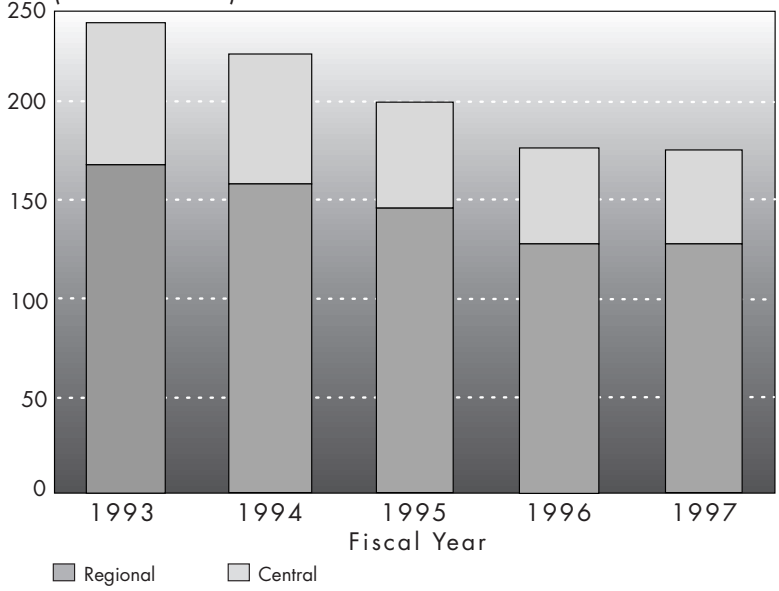


Figure 6

Superintendent of Documents

GPO Access

(in Thousands)

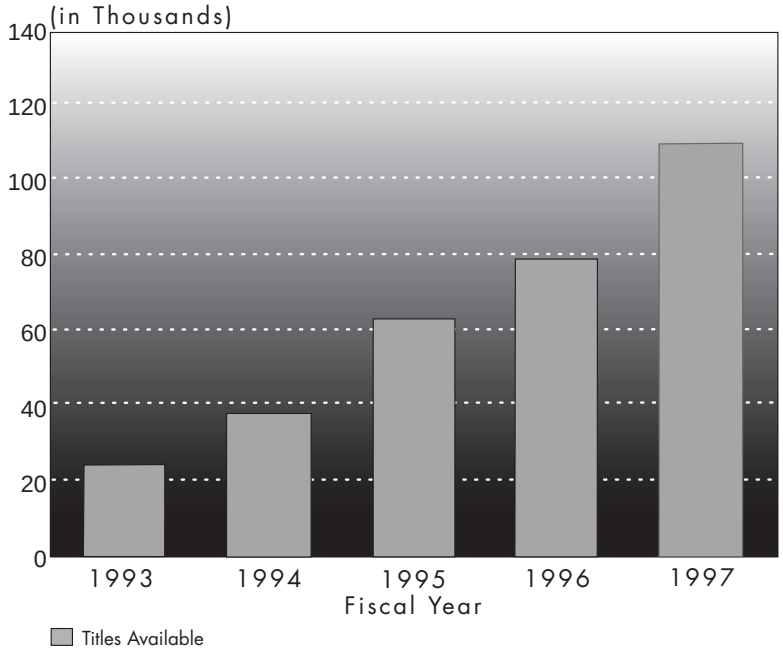


Figure 7

Superintendent of Documents

Sales Program Workload (in Thousands)

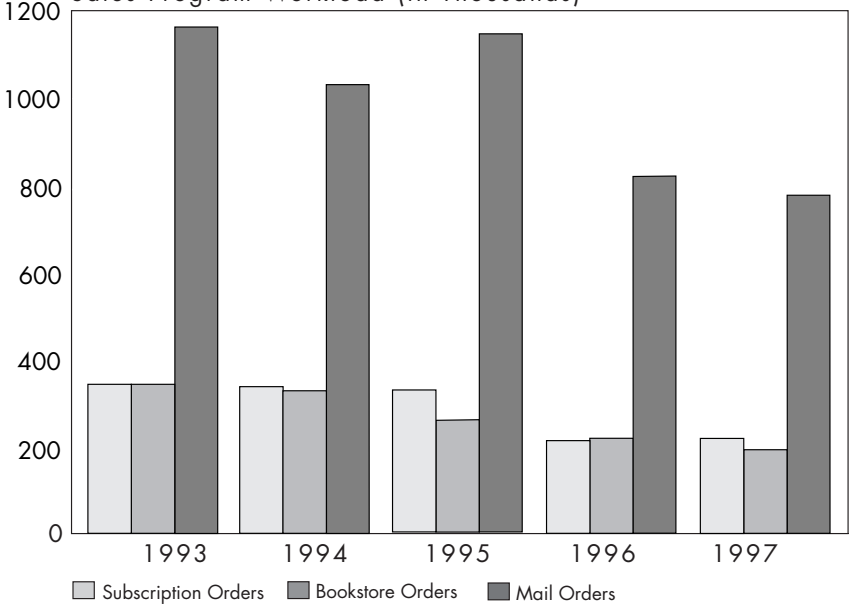


Figure 8

Superintendent of Documents

Federal Depository Library Distribution

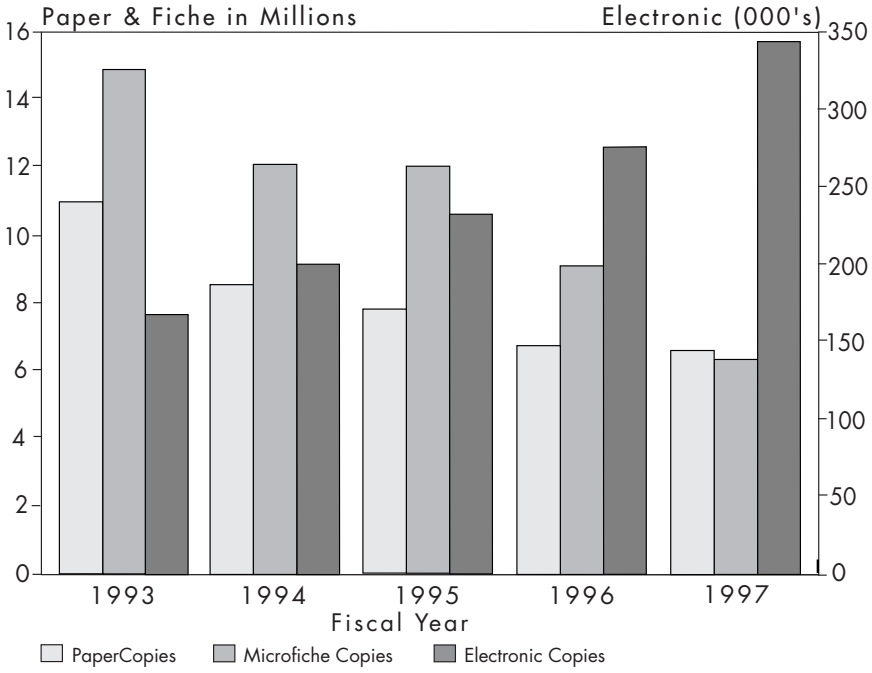


Figure 9

Congressional Hearings

Original Pages Produced

(In Thousands)

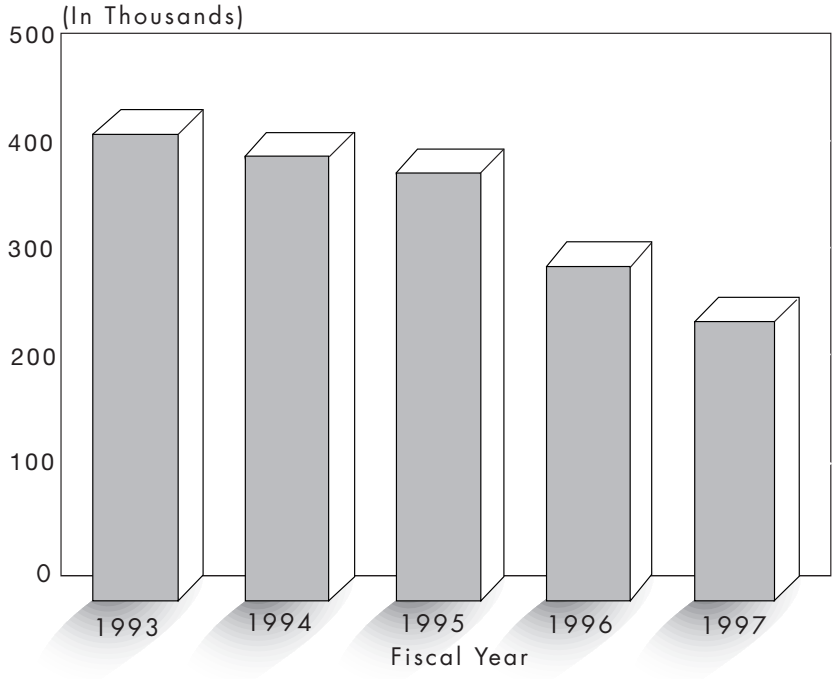


Figure 10

Bills, Resolutions & Amendments

Original Pages Produced

(in Thousands)

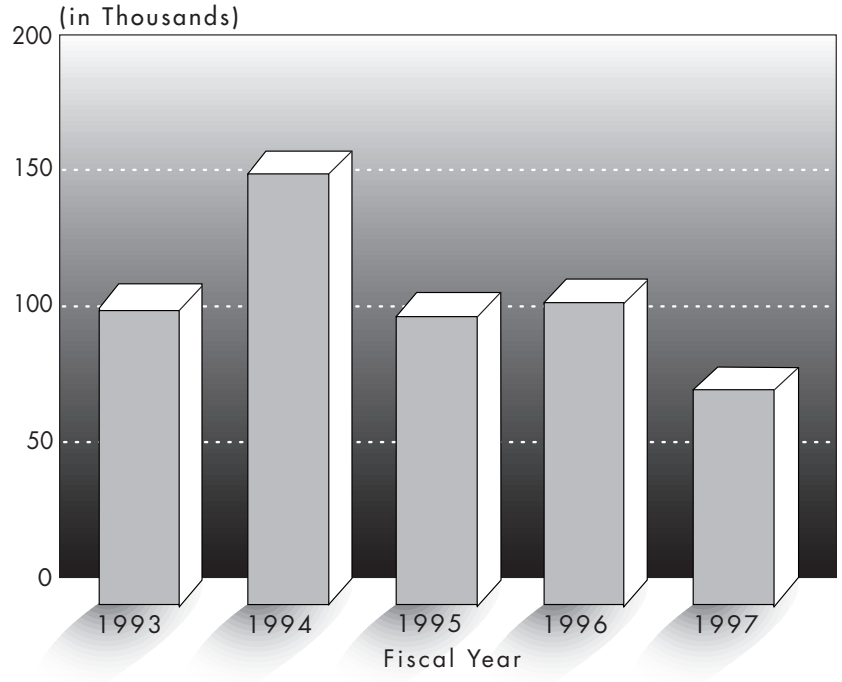


Figure 11

Congressional Record Pages

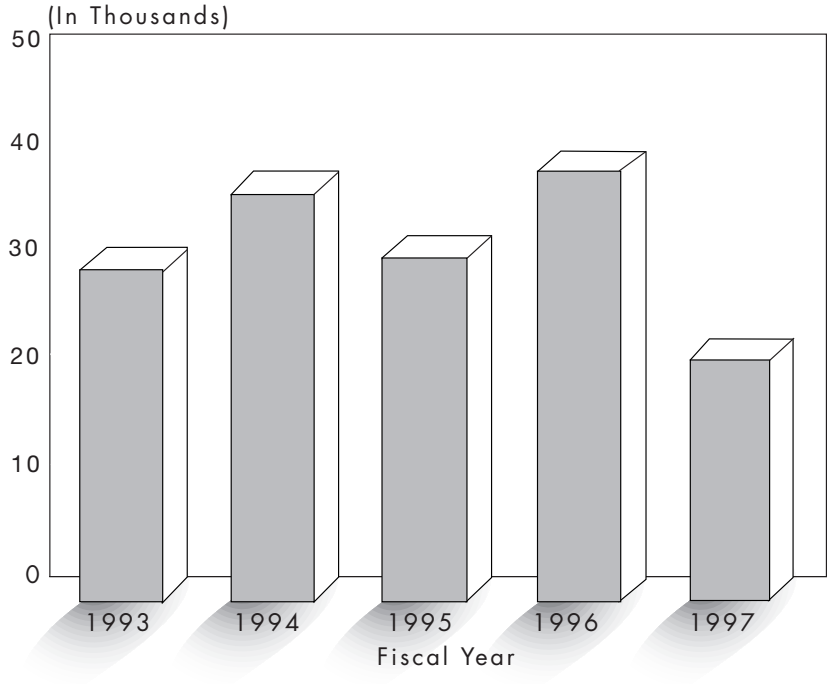


Figure 12

Congressional Record

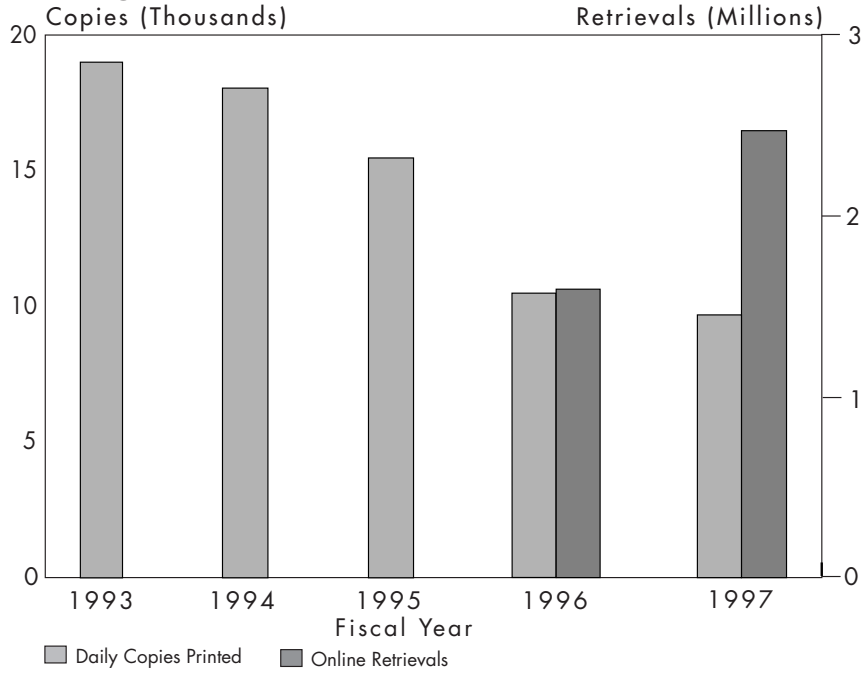
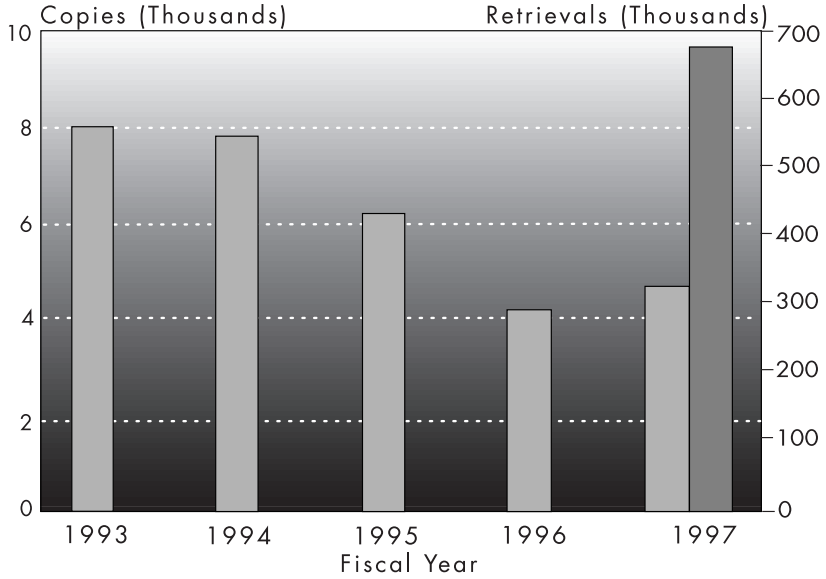


Figure13

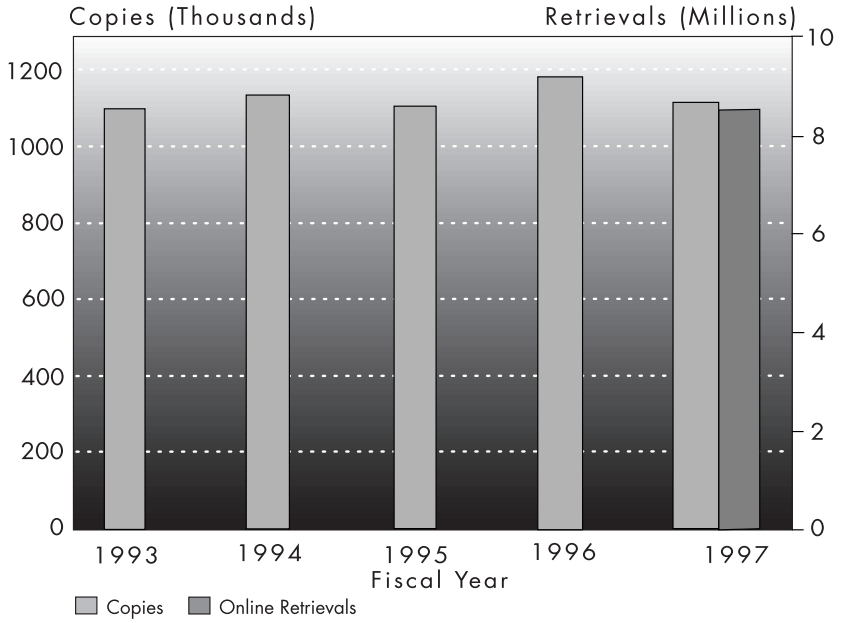
Budget of the United States



Note: Distributed through the Superintendent of Documents

Figure 14

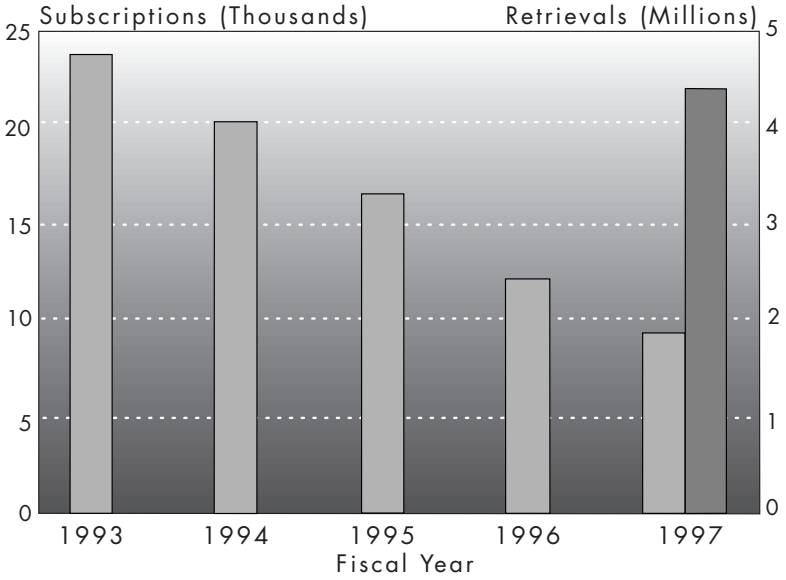
Code of Federal Regulations



Note: Distributed through the Superintendent of Documents

Figure 15

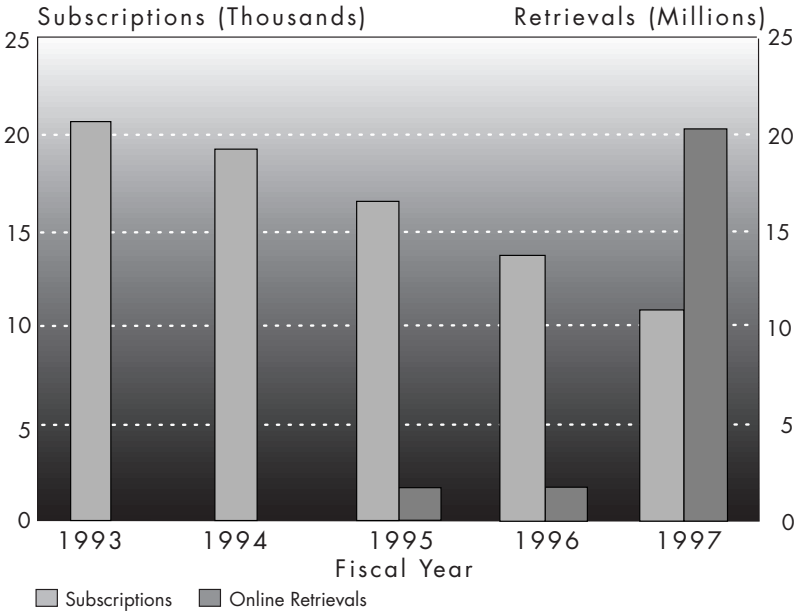
Commerce Business Daily



Note: Distributed through the Superintendent of Documents

Figure 16

Federal Register



Note: Distributed through the Superintendent of Documents

Figure 17
Postcards
Produced
(in Millions)

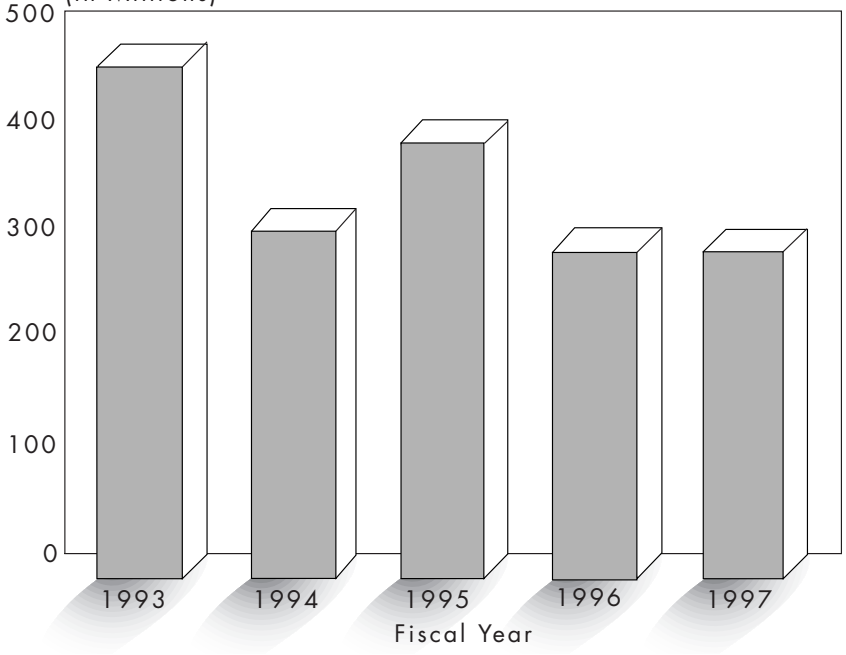


Figure 18
Passports
Produced
(in Millions)

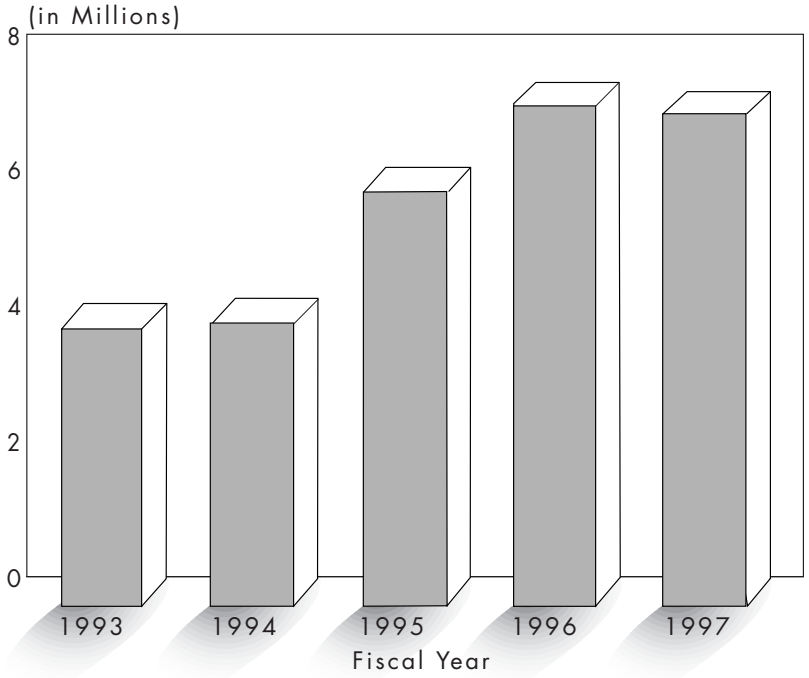


Figure 19

GPO Staffing Levels

(On Board as of September 30)

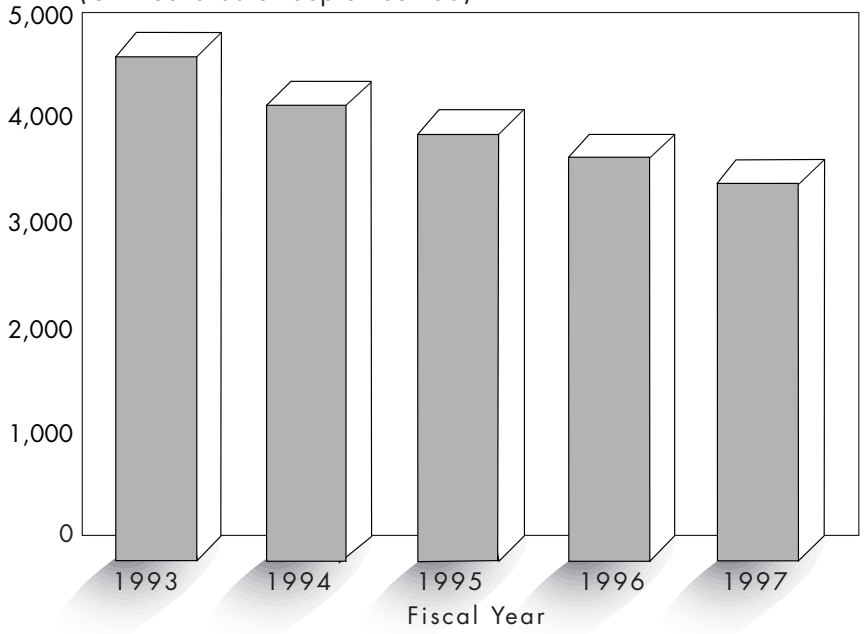


Figure 20

GPO Staffing Mix

White Collar vs Blue Collar

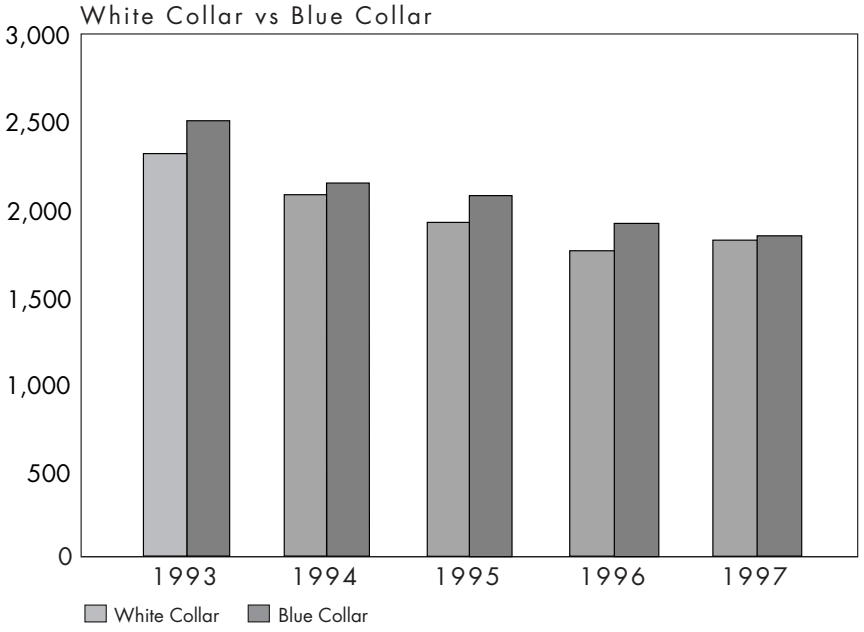


Figure 21

GPO FTE Levels

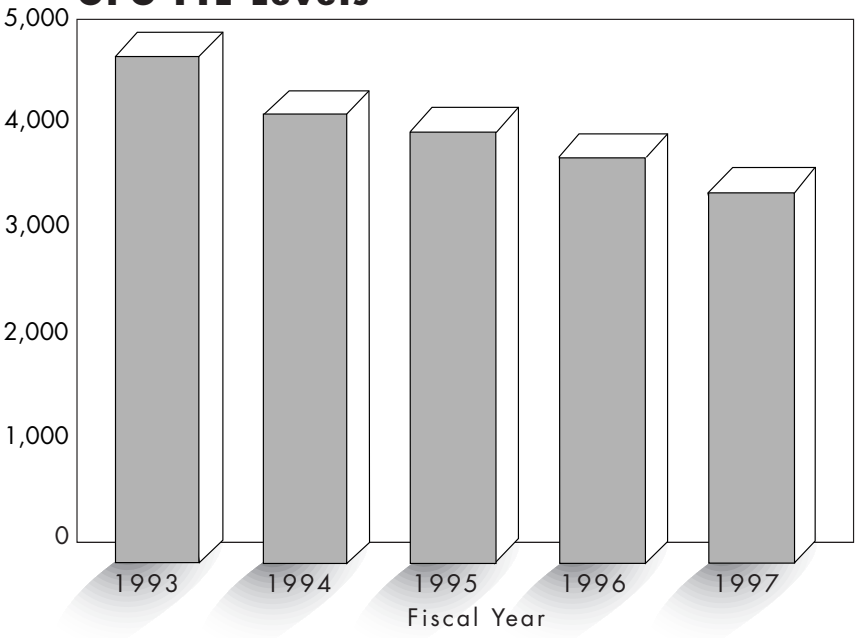
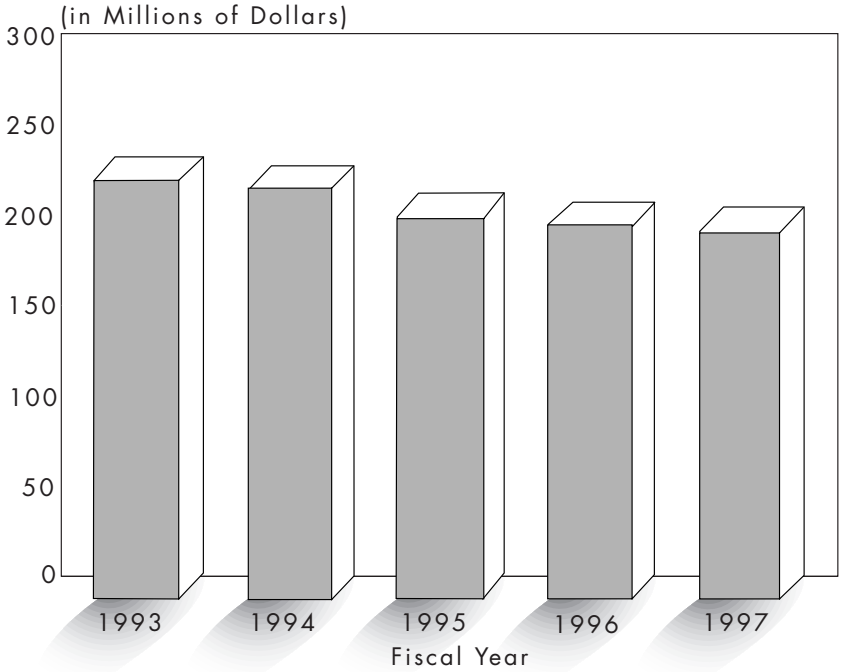


Figure 22

GPO Personnel Expense

Compensation & Benefits

(in Millions of Dollars)



KPMG Peat Marwick LLP

2001 M Street, N.W.
Washington, DC 20036

INDEPENDENT AUDITORS' REPORT

The Public Printer:

We have audited the accompanying consolidated balance sheet of the United States Government Printing Office (the GPO) as of September 30, 1997, and the related consolidated statements of revenues and expenses and cash flows for the year then ended. We have also examined management's assertions, included in the accompanying statement of assurance to us dated June 12, 1998, regarding the effectiveness of the GPO's internal controls over financial reporting that were in place as of September 30, 1997. The objective of our audit was to express an opinion on the fair presentation of the GPO's consolidated financial statements. The objective of our examination of management's assertions regarding internal controls over financial reporting was to express an opinion on management's assertions. In connection with our audit, we also tested the GPO's compliance with certain provisions of applicable laws and regulations.

In our opinion:

- The GPO's consolidated financial statements as of and for the year ended September 30, 1997, are presented fairly, in all material respects, in conformity with generally accepted accounting principles.

- The GPO management has fairly stated, in all material respects, its assertions that internal controls in place as of September 30, 1997, provide reasonable assurance that assets were safeguarded against loss from unauthorized acquisition, use, or disposition; that controls were effective in assuring that transactions were executed in accordance with laws governing the use of budget authority and with other laws and regulations that have a direct and material effect on the financial statements; and, that transactions were properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability for assets.

We noted no instances of reportable noncompliance with laws and regulations we tested.

Our conclusions and the scope of our work are discussed in more detail below.

OPINION ON FINANCIAL STATEMENTS

We have audited the accompanying consolidated balance sheet of the GPO as of September 30, 1997, and the related consolidated statements of revenues and expenses and cash flows for the year then ended. These consolidated statements are the responsibility of the GPO's management. Our responsibility is to express an opinion on these consolidated statements based on our audit.

In our opinion, the accompanying 1997 consolidated financial statements present fairly, in all material respects, the financial position of the United States Government Printing Office as of September 30, 1997, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

The GPO's consolidated financial statements for the year ended September 30, 1996, presented for comparative purposes, were not audited, and accordingly, we do not express an opinion on them.

Our audit was performed for the purpose of forming an opinion on the GPO's consolidated financial statements taken as a whole. The consolidating and supplemental information on pages 30 through 39 are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in our audit of the fiscal year 1997 consolidated financial statements and, accordingly, we express no opinion on it.

The information contained in the performance measures section has not been audited and, accordingly, we express no opinion on it.

OPINION ON MANAGEMENT'S ASSERTIONS ABOUT THE EFFECTIVENESS OF INTERNAL CONTROLS OVER FINANCIAL REPORTING

We have examined management's assertions, included in its statement of assurance to us dated June 12, 1998, that internal controls designed by management provide reasonable, but not absolute, assurance that as of September 30, 1997, the following objectives were met:

- assets were safeguarded against loss from unauthorized acquisition, use, or disposition;
- transactions were executed in accordance with laws governing the use of budget authority and with other laws and regulations that have a direct and material effect on the financial statements; and
- transactions were properly recorded, processed, and summarized to permit the preparation of reliable financial statements and maintain accountability for assets.

Although internal controls should be improved as discussed below, in our opinion, management's assertions that internal controls in place as of September 30, 1997, provide reasonable assurance that assets were safeguarded against loss from unauthorized acquisition, use or disposition; that controls were effective in assuring material compliance with laws governing the use of budget authority and with laws and regulations that had a direct and material effect on the financial statements; and that transactions were properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability for assets, are fairly stated in all material respects, based upon criteria established under OMB Circular A-123, *Management Accountability and Control* (Revised, June 1995).

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls that, in our judgment, could adversely affect the GPO's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition that precludes the entity's internal controls from providing reasonable assurance that material misstatements in the financial statements will be prevented or detected on a timely basis. We noted certain matters involving the internal controls over financial reporting that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants.

Our consideration of internal controls would not necessarily disclose all internal control matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. Deficiencies in the design and or operations of the GPO's EDP general controls are considered a reportable condition. This condition has been previously reported to management in prior years' audit reports.

The reportable condition on the GPO's EDP general controls relates to the following areas:

- **Logical Access**
  - We noted instances where access controls require modification. Access controls should provide reasonable assurance that computer resources (data files, application programs, and computer-related facilities and equipment) are protected against unauthorized modification, disclosure, loss, or impairment. These controls include controls over physical access to computer resources, and controls that prevent unauthorized access to sensitive files.

    Examples of weaknesses noted include:
    - Adequate segregation of duties is lacking in the administration of mainframe security and the controls of application changes.
    - Certain vulnerabilities exist with respect to unauthorized access to systems.
- **Application Change Control and Systems Development**
  - We noted instances where controls over the modification of application software programs are deficient. These controls should be designed to ensure that only authorized programs and modifications are implemented. Without proper controls, there is a risk that security features could be inadvertently or deliberately omitted or "turned off" or that processing irregularities or malicious code could be introduced.

    Examples of weaknesses noted include:
    - Lack of adequate change request and approval documentation
    - Lack of centralized coordination of program changes
    - No formal approval of, or requirement to utilize, the draft System Development Life Cycle methodology.
- **Service Continuity**
  - Losing the capability to process, retrieve, and protect information maintained electronically can significantly impact an agency's ability to accomplish its mission. For

this reason, an agency should have (1) procedures in place to protect information resources and minimizes the risk of unplanned interruptions and (2) a plan to recover critical operations should interruptions occur. We noted that inadequate contingency and back-up planning exists for the financial management and text processing EDP systems. There is no formal written contingency plan for systems and business operations, and production application backups are not rotated off-site.

- **Entity-Wide Security Program**
  - We noted that there are several areas regarding a security program that are inadequate. The program should establish a framework for assessing risk, developing and implementing effective security procedures, and monitoring the effectiveness of these procedures. Without a well designed program, security controls may be inadequate; responsibilities may be unclear, misunderstood, and improperly implemented; and controls may be inconsistently applied.

    Examples of weaknesses noted include:
    - There is no up-to-date comprehensive data security plan, policies and procedures, or an information technology strategic plan.
    - Comprehensive risk assessments are not performed on a periodic basis.
    - Employee background investigations are missing or out-of-date.
    - There is no information technology steering committee.

We recommend that the GPO develop a formal action plan to review and revise its EDP general controls. This plan should address each of the four areas discussed above as well as other areas that impact the general EDP control environment, set forth appropriate corrective action steps, assign responsibilities to employees, and establish target completion dates for each action. This plan should be adopted by top management of the GPO and provide for periodic reviews of progress towards achievement of corrective actions.

This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the GPO's consolidated financial statements as of and for the year ended September 30, 1997.

We also noted other matters involving the internal controls and their operation that we do not consider to be reportable conditions. These matters include comments relating to the significant risks and potential impact of possible Year 2000-induced information system failures of core business processes at the GPO, and our assessment of the current inadequacy of management's remediation plans to address the adverse effects of the Year 2000 issue. These matters, along with further technical details and related recommendations of the reportable condition will be reported to the GPO's management in a separate letter.

COMPLIANCE WITH LAWS AND REGULATIONS

As part of obtaining reasonable assurance about whether the GPO's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under generally accepted auditing standards.

RESPONSIBILITIES

Management's Responsibility. Management is responsible for:

- Preparing the consolidated financial statements and supplemental schedules referred to above in conformity with generally accepted accounting principles, and for preparing the performance measures;
- Maintaining adequate internal controls designed to fulfill control objectives; and
- Complying with applicable laws and regulations.

Auditors' Responsibility. Our responsibility is to express an opinion on the consolidated financial statements as of September 30, 1997, based on our audit. Standards, identified below, require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

We are also responsible for expressing an opinion, based on our examination, on whether management's assertions regarding the effectiveness of internal controls are fairly stated, in all material respects, based on criteria established under OMB Circular A-123, *Management Accountability and Control* (Revised, June 1995).

As part of obtaining reasonable assurance about whether the consolidated financial statements are free of material misstatement, we were also responsible for reporting any instances of material noncompliance with certain provisions of laws and regulations.

To fulfill these responsibilities, we:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessed the accounting principles used and significant estimates made by GPO management;
- Evaluated the overall financial statement presentation;
- Assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements;

- Obtained an understanding of the internal controls over financial reporting;
- Obtained an understanding of the internal controls related to performance measures reported in the Overview of the GPO's Annual Financial Report;
- Assessed the design of performance measure controls and whether they had been placed in operation;
- Tested and evaluated the design and operating effectiveness of relevant internal controls over significant cycles, classes of transactions, and account balances;
- Tested compliance with certain provisions of laws and regulations that may materially affect the financial statements; and
- Performed such other procedures as we considered necessary in the circumstances.

Because of inherent limitations in internal controls, fraud may occur and not be detected. Also projections of any evaluation of internal controls over financial reporting to future periods are subject to the risk that the internal control procedures may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

We conducted our audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We conducted our examination of management's assertions regarding the effectiveness of the GPO's internal controls over financial reporting in place as of September 30, 1997, in accordance with standards established by the American Institute of Certified Public Accountants. We believe that our audit and examination provide a reasonable basis for our opinions.

Distribution. This report is intended solely for the information and use of the Public Printer, the Joint Committee on Printing, and the GPO management, and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

AGENCY COMMENTS AND EVALUATION

GPO management is preparing a comprehensive new instruction to address the reportable condition regarding EDP general controls.

KPMG Peat Marwick LLP

June 12, 1998
Washington, D.C.

U.S. Government Printing Office

Consolidated Balance Sheets

As of September 30, 1997 and 1996
(Dollars in thousands)

Assets

	1997	1996 (Unaudited)
Current Assets		
Funds with U.S. Treasury (Note 2D)	$173,155	$157,080
Accounts receivable, net (Note 4)	143,151	156,256
Inventories, net (Note 2E)	23,480	26,219
Prepaid expenses	202	347
Total current assets	339,988	339,902
Property, Plant, and Equipment (Notes 2F & 5)		
Land and buildings	18,633	18,633
Equipment and building improvements	175,729	167,787
Total property, plant, and equipment	194,362	186,420
Less: Accumulated depreciation and amortization	(121,601)	(114,608)
Net property, plant, and equipment	72,761	71,812
Total assets	$412,749	$411,714

The accompanying notes are an integral part of these consolidated financial statements.

U.S. Government Printing Office

Consolidated Balance Sheets

As of September 30, 1997 and 1996
(Dollars in thousands)

Liabilities and Equity of the U.S. Government

	1997	1996 (Unaudited)
Current Liabilities		
Accounts payable and accrued expenses (Note 6)	$ 84,778	$ 80,274
Deferred revenue (Note 7)	29,480	37,294
Accrued annual leave (Note 2G)	11,270	11,070
Total current liabilities	125,528	128,638
Other Liabilities		
Workers' compensation liability (Notes 2J and 8)	31,772	27,537
Total other liabilities	31,772	27,537
Total liabilities	157,300	156,175
Commitments and Contingencies (Note 9)		
Equity of the U.S. Government		
Revolving Fund (Note 10)	198,880	191,832
Appropriated Funds (Note 11)	56,569	63,707
Total equity of the U.S. government	255,449	255,539
Total liabilities and equity of the U.S. government	$412,749	$411,714

The accompanying notes are an integral part of these consolidated financial statements.

U.S. Government Printing Office

Consolidated Statements of Revenues and Expenses

For the Fiscal Years Ended September 30, 1997 and 1996

(Dollars in thousands)

	1997		1996 (Unaudited)	
	Amount	Percent of Revenues	Amount	Percent of Revenues
Revenues				
Printing and binding	$572,106	75.9%	$631,582	77.2%
Sales of publications	70,324	9.3	70,470	8.6
Appropriations	107,020	14.2	112,052	13.7
Reimbursements	4,850	0.6	4,425	0.5
Total revenues	754,300	100.0	818,529	100.0
Expenses				
Printing and reproduction	427,343	56.8	491,289	60.0
Personnel compensation and benefits	207,371	27.5	207,376	25.4
Supplies and materials	41,811	5.5	49,056	6.0
Rents, communications, and utilities	30,486	4.0	35,180	4.3
Publications sold	18,175	2.4	22,163	2.7
Depreciation and amortization	8,477	1.1	8,208	1.0
Other services	4,974	0.7	8,483	1.0
Surplus publications	2,509	0.3	8,710	1.1
Travel and transportation	5,585	0.7	4,975	0.6
Total expenses	746,731	99.0	835,440	102.1
Net Income (Loss)	$ 7,569	1.0%	$(16,911)	(2.1)%

The accompanying notes are an integral part of these consolidated financial statements.

U.S. Government Printing Office

Consolidated Statements of Cash Flows

For the Fiscal Years Ended September 30, 1997 and 1996
(Dollars in thousands)

	1997	1996 (Unaudited)
Cash Flows from Operating Activities		
Net income (loss)	$ 7,569	$ (16,911)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Depreciation and amortization	8,477	8,208
Depreciation expense funded from appropriated capital	(444)	(444)
Gain on disposal of property, plant, and equipment	(11)	(86)
Changes in assets and liabilities:		
(Increase) decrease in assets—		
Accounts receivable	13,106	13,859
Inventories	2,739	6,958
Prepaid expenses	145	(82)
Increase (decrease) in liabilities—		
Accounts payable and accrued expenses	4,503	938
Deferred revenue	(7,814)	(1,173)
Accrued annual leave	200	(154)
Workers' compensation liability	4,235	2,622
Total adjustments	25,136	30,646
Net cash provided by operating activities	32,705	13,735
Cash Flows from Investing Activities		
Capital expenditures	(9,570)	(4,445)
Proceeds from sale of property, plant, and equipment	78	167
Net cash provided by operating activities	(9,492)	(4,278)
Cash Flows from Financing Activities		
Increase in unexpended appropriations	309	333
Funds returned to U.S. Treasury from:		
Congressional Printing and Binding Appropriation	(7,447)	—
Salaries and Expenses Appropriation	—	(789)
Net cash used in financing activities	(7,138)	(456)
Net Increase (Decrease) in Funds with U.S. Treasury	16,075	9,001
Funds with U.S. Treasury, beginning of year	157,080	148,079
Funds with U.S. Treasury, end of year	$173,155	$157,080

The accompanying notes are an integral part of these consolidated financial statements.

U.S. Government Printing Office

Notes to Consolidated Financial Statements

September 30, 1997 and (Unaudited) 1996

1. ORGANIZATION:

The U.S. Government Printing Office (GPO) was established by the public printing and documents statutes of Title 44 of the U.S. Code. Congress enacted this legislation to provide to the Federal government an economic and efficient means for the production and procurement of congressional and agency printing and binding, and for the dissemination of information to the public. The Public Printer, appointed by the President of the United States with the advice and consent of the U.S. Senate, oversees the operations of GPO. GPO discharges its responsibilities through the operation of a Revolving Fund and congressional appropriations.

2. SIGNIFICANT ACCOUNTING POLICIES:

A. Basis of Accounting

The accompanying consolidated financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

B. Basis of Consolidation

The accompanying consolidated financial statements of GPO include the accounts of all funds under GPO control that have been established and are maintained to account for the resources of GPO. All significant intra-agency balances and transactions have been eliminated in consolidation. Revenue and expense eliminations for the years ended September 30, 1997 and 1996, consisted of the following services.

	(Dollars in thousands)	
	1997	1996
Printing and reproduction	$113,944	$122,212
Data processing	2,878	2,029
Miscellaneous	3,418	1,692
Total	$120,240	$125,933

In addition to the above, there is an elimination within the In-house Printing Program of revenues and expenses for services and other internal transactions (e.g., internal-use forms, electronic repairs) provided to and by the In-house Printing Operations. This elimination was $5,264,000 and $4,402,000 for the years ended September 30, 1997 and 1996, respectively.

Also provided are consolidating and supplemental unaudited schedules that present GPO's financial position, results of operations, and cash flows by fund type and by program within each fund. GPO operations are financed through the operation of a Revolving Fund and a General Fund. Interfund transactions and balances are eliminated in consolidation.

Revolving Fund accounts are established by law to finance a continuing cycle of operations with receipts derived from operations. These accounts are used to finance two major GPO programs: Printing and Binding Operations and Sales of Publications Operations.

Printing and Binding Operations' accounts record transactions related to printing and binding, and distribution services. Sales of Publications Operations' accounts are used to record transactions related to the sales of publications and their distribution to the public.

General Fund accounts record financial transactions arising under annual congressional appropriations under two major programs: the Salaries and Expenses Appropriation and the Congressional Printing and Binding Appropriation.

The Salaries and Expenses Appropriation account records transactions for expenses incurred by the Superintendent of Documents for depository library distributions, international exchange distributions, other statutory distribution of publications, and for the cataloging and indexing of government publications.

The Congressional Printing and Binding Appropriation account is used to record printing

and binding performed for Congress and for printing and binding publications authorized by law to be distributed without charge to recipients.

To the extent feasible, general and administrative expenses have been allocated among the various expense categories based on the estimated level of effort associated with each program.

C. Revenue Recognition and Expended Appropriations

In-house Printing and Binding—By law, GPO must be reimbursed by the party requesting its services for all printing and binding work. Consequently, all Revolving Fund revenues from in-house printing and binding work (work not commercially procured) are recognized as the work is performed by GPO.

The fiscal year 1997 total GPO and in-house printing revenue includes $12.8 million of revenue from unexpended appropriations in prior years. The $12.8 million represents the recovery of costs of performing work for the Congress during fiscal years 1994 and 1995 totaling $11.5 million, and for Depository Libraries during fiscal years 1994, 1995, and 1996 totaling $1.3 million. These funds had been appropriated and obligated but were not billed and collected at that time due to a restriction on increasing GPO prices, as required by law.

Commercially Procured Printing and Binding—Revolving Fund revenues from commercially procured printing and binding are recognized on the date the contract requirements are fulfilled, which is generally the date of shipment by the commercial contractor to the requesting agency.

Distributing and Selling Publications—Revolving Fund revenues from distributing and selling publications are recognized when the publications have been shipped or when the services have been performed.

Appropriation Revenues—Appropriation revenues are recorded when the qualifying expenses are incurred. The amount of appropriations expended and the programs funded by appropriations are presented in Note 11A. Unexpended appropriations are recorded as a component of Equity of U.S. Government (see Note 11B).

Deferred Revenues—Deferred revenues result from the receipt of customer remittances for products or services that will be delivered or provided in the future. Deferred revenues are received from several sources which include: deferred subscription revenue, customer deposits—held on account, customer deposits—unfilled orders, and advanced billings to Federal agencies.

The deferred subscription revenue is received for products such as the *Congressional Record,* the *Federal Register,* and the *Commerce Business Daily.* Customer deposits—held on account represents amounts received from customers for deposit in pre-established accounts to provide the customer the convenience of sending periodic payments to pay for publications ordered, rather than remitting payments for every item ordered. These are used by bookdealers, and other customers who order on a frequent basis. The category, customer deposits—unfilled orders represents funds received for publications not available for immediate shipment. The revenue for these categories is recognized at the time the products (subscriptions, publications, etc.) are delivered.

Finally, advance billings to Federal agencies are advance payments made by agencies to cover the cost of producing large printing orders. This revenue is recognized as work is completed.

D. Funds with U.S. Treasury

Funds with U.S. Treasury represent all unexpended balances in GPO's accounts with the Department of the Treasury. A breakdown of items included in this balance as of September 30, 1997 and 1996 follows. In 1997, the U.S. General Accounting Office (GAO) defined restricted funds with U.S. Treasury for GPO as funds with U.S. Treasury held for customer deposit accounts and employees accrued salaries and annual leave and cannot be used other than for those specific purposes. GPO had restricted funds with U.S. Treasury of $28.7 million and $28.3 million at September 30, 1997 and 1996, respectively.

All appropriated funds were either expended or obligated at September 30, 1997 and 1996 (see Note 11). Obligated and unobligated appropriation balances are canceled after 5 years.

	(Dollars in thousands) 1997	1996
Revolving fund	$106,114	$89,132
Appropriations:		
1993	1,521	3,872
1994	4,181	12,808
1995	8,836	15,456
1996	10,030	35,028
1997	41,848	—
Total appropriations	66,416	67,164
On-hand and in-transit	625	784
Total	$173,155	$157,080

E. Inventories

Inventories of publications held for sale are valued at the lower of cost, using the weighted average cost method, or market, and are shown net of an allowance for surplus publications. The allowance for surplus publications is established for the estimated value of potentially obsolete or excess publications held in inventory.

Paper, materials, and supplies inventory includes the cost of production material (e.g., blank paper, spare parts, ink, and book cloth), as well as the cost of administrative-use supplies. This inventory is valued at the lower of cost, using the weighted moving average cost method, or market, net of an allowance for materials and supplies obsolescence. There is no provision for paper obsolescence due to the frequency of use. The components of inventories as of September 30, 1997 and 1996, are as follows.

	(Dollars in thousands) 1997	1996
Publications for sale	$10,523	$12,771
Allowance for surplus publications	(2,526)	(4,263)
Publication for sale, net	7,997	8,508
Paper	7,281	9,456
Materials and supplies	9,949	10,134
Allowance for obsolescence	(1,747)	(1,879)
Paper, materials, and supplies, net	15,483	17,711
Inventories, net	$23,480	$26,219

F. Property, Plant, and Equipment

Property and equipment purchases and additions are valued at cost. Printing equipment transferred to GPO from other Federal agencies is valued in accordance with JCP Regulation Number 26, *Government Printing and Binding Regulations.* This valuation approximates historical net cost.

Major alterations and renovations are capitalized while normal maintenance and repair costs are expensed as incurred.

Depreciation and amortization of property and equipment is calculated on a straight-line basis over their respective estimated useful lives. The range of estimated useful lives of GPO assets is as follows.

Category	Estimated Useful Life
Buildings and improvements	42 to 50 years
Plant machinery and equipment	5 to 20 years
Office machinery and equipment	5 years
Computer hardware	5 years
Computer software	3 years
Furniture and fixtures	5 years
Vehicles	3 to 6 years

Leasehold improvements are amortized over the lesser of their useful lives or lease terms.

G. Annual, Sick, and Other Types of Leave

Annual leave is accrued as a liability when earned, and the liability reduced when leave is used. Each year the annual leave liability is adjusted to reflect current pay rates. At September 30, 1997, the liability for accrued annual leave was $11,270,000 compared with $11,070,000 at September 30, 1996.

Sick leave and other types of non-vested leave are expensed when taken. There is no limit on the amount of sick leave that may be accumulated, and no payment is made for unused sick leave.

H. Accounting for Intra-agency Activities

Other Federal agencies make financial decisions and report certain financial matters on behalf of the entire Federal government, including matters in which individual agencies may be an indirect party. Federal agencies are required to

record or report only those financial matters for which they are directly responsible (*GAO's Policies and Procedures Manual for Guidance of Federal Agencies,* Title 2, "Accounting"). Financial matters maintained or reported by other Federal agencies in which GPO is indirectly involved include employee benefit plans (see Note 3) and certain legal situations (see Note 9C).

I. Statements of Cash Flows

The statements of cash flows identify cash receipts and payments and classify them into operating, investing, and financing activities. The disclosure of this information is intended to help assess the ability of GPO to generate funds from current operations, to identify financing acquired from outside sources, and to identify the major nonoperating (investing) uses of funds. For purposes of these statements, cash is considered to be Funds with U.S. Treasury, as defined in Note 2D.

J. Workers' Compensation Liability (WCL)

The WCL is the estimated liability for future compensation and medical benefits that GPO is or will be obligated to pay. GPO discounted the value of estimated future payments to reflect the time value of money and increased future payments for estimated cost of living adjustments and consumer price index increases. The probability of future payments were based on historical benefit payment patterns combined with current information related to individual benefit claims.

K. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, as well as the disclosure of contingent assets and liabilities at the date of the financial statements, and the amount of revenues and expenses reported during the reporting period. Actual results could differ from these estimates.

L. Reclassification of Fiscal Year 1996 Balances

Certain reclassifications have been made to fiscal year 1996 balances to present them consistently with the fiscal year 1997 financial statements.

3. EMPLOYEE BENEFIT PLANS:

GPO funds a portion of pension contributions for its employees under the Civil Service Retirement System (CSRS) and the Federal Employees Retirement System (FERS), and also makes payroll deductions from employees for their pension contribution. GPO is not required to disclose the unfunded pension liability and post-employment benefits relative to its employees as discussed in Note 3D below. The U.S. Office of Personnel Management is responsible for government-wide reporting of FERS and CSRS assets, accumulated plan benefits, and unfunded liabilities.

A. Civil Service Retirement System

The majority of GPO's employees were covered by the CSRS, a defined benefit plan, during fiscal years ending September 30, 1997 and 1996. Total GPO matching contributions (7.5 percent for *Congressional Record* indexers, investigators, and law officers, and 7 percent for all other employees covered under this plan) to CSRS for all eligible employees were approximately $8.4 million and $8.7 million for the years ended September 30, 1997 and 1996, respectively.

B. Federal Employees Retirement System

On January 1, 1987 the FERS, a defined contribution plan, commenced pursuant to Public Law 99-335. Employees hired after December 31, 1983 were automatically covered by FERS and Social Security, while employees hired prior to January 1, 1984, were able to choose between joining this plan or remaining in CSRS. Unlike CSRS, FERS offers the Federal Government's Thrift Savings Plan (TSP), which requires GPO to contribute 1 percent of an enrolled employee's base pay, and additionally to match voluntary employee contributions up to 4 percent of base pay.

For the years ended September 30, 1997 and 1996, total GPO (employer) contributions to FERS (16.9 percent for *Congressional Record* indexers, 24.3 percent for investigators and law

officers, and 11.4 percent for all other employees covered under this plan) were $4.6 million and $4.5 million, respectively. Additional contributions of GPO's share to the TSP for the years ended September 30, 1997 and 1996, totaled $1.5 million in each year.

C. Social Security System

GPO also makes matching contributions to the Social Security Administration (SSA) under the Federal Insurance Contributions Act (FICA). For employees covered by FERS, GPO contributes matching amounts of 6.2 percent of gross pay (up to $65,400) to SSA's Old-Age, Survivors, and Disability Insurance (OASDI) Program. Additionally, GPO makes matching contributions for all employees of 1.45 percent of gross pay to SSA's Medicare Hospital Insurance Program. Payments to these programs for the years ended September 30, 1997 and 1996, totaled $5.3 million and $5.2 million, respectively.

D. Pension and Other Post-Employment Benefits Provided by Others

Statement of Federal Accounting Standards No. 5, Accounting for Liabilities of the Federal Government, requires federal agencies that follow Federal Accounting Standards to recognize their share of the "normal cost" of pension and other post-employment benefits provided by others. To the extent that normal cost exceeds current contribution, the standard requires recognizing additional expense offset by an imputed financing source revenue.

As a legislative branch agency, GPO has elected to prepare its financial statements on the basis of generally accepted accounting principles rather than federal accounting standards and accordingly has reflected only the current cost of these programs in its financial statements since OPM is responsible for funding the normal cost component.

4. ACCOUNTS RECEIVABLE:

Accounts receivable as of September 30, 1997 and 1996, consisted of the following.

	(Dollars in thousands)	
	1997	1996
Federal agencies:		
Unbilled completed work	$107,445	$100,222
Unbilled work in process	18,357	12,625
Billed completed work	16,400	42,674
Subtotal	142,202	155,521
Other receivables:		
The public	1,735	1,526
GPO employees	1,029	1,057
Subtotal	2,764	2,583
Total accounts receivable	144,966	158,104
Allowance for doubtful accounts	(1,815)	(1,848)
Total accounts receivable, net	$143,151	$156,256

The majority of GPO's accounts receivable are due from other Federal agencies. Unbilled completed work results from the delivery of goods or the performance of services for which bills have not been prepared. At September 30, 1997, this balance included: unbilled commercial printing of $52.4 million; unbilled paper mill-to-customer agency shipments of $875,000; finished work in the process of being billed of $45.4 million; and finished work for which invoices have not been prepared of $8.8 million.

Unbilled work in process represents the amount of work performed on customer orders as of September 30, 1997 and 1996, that by law must be reimbursed by GPO customers.

Employees' accounts receivable for fiscal year 1997 includes $949,000 and $80,000 owed by current and former employees, respectively, who were advanced annual and sick leave. Leave indebtedness for current employees will be repaid by these employees in biweekly installments or by other GPO employees on their behalf, through the donated leave program.

5. PROPERTY, PLANT, AND EQUIPMENT:

Property, plant, and equipment as of September 30, 1997 and 1996 consisted of the following.

	(Dollars in thousands)			
	Acquisition Value	Accumulated Depreciation & Amortization	1997 Net Book Value	1996 Net Book Value
Land	$ 9,977	$ —	$ 9,977	$ 9,977
Buildings	8,656	8,656	—	—
Building improvements	55,033	34,651	20,382	22,248
Leasehold improvements	1,267	929	338	336
Plant machinery and equipment	80,811	55,751	25,060	27,697
Office machinery and equipment	17,296	12,381	4,915	3,407
Computer software	12,999	5,538	7,461	3,440
Furniture and fixtures	2,623	880	1,743	1,812
Vehicles	3,276	2,815	461	446
Capital improvements in process	—	—	—	—
Software development in process	2,424	—	2,424	2,449
Total	$194,362	$121,601	$72,761	$71,812

6. ACCOUNTS PAYABLE AND ACCRUED EXPENSES:

Accounts payable and accrued expenses were composed of the following as of September 30, 1997 and 1996.

	(Dollars in thousands)	
	1997	1996
Accounts payable:		
Commercial printing	$50,630	$48,294
U.S. Government agencies	17,805	15,868
Other	6,512	6,583
Total accounts payable	74,947	70,745
Accrued salaries and wages	9,032	8,727
State and local payroll taxes	799	802
Total accounts payable and accrued expenses	$84,778	$80,274

7. DEFERRED REVENUE:

As of September 30, 1997 and 1996, deferred revenue consisted of the following.

	(Dollars in thousands)	
	1997	1996
Deferred subscription revenue	$16,175	$18,101
Customer deposits—held on accounts	7,883	7,725
Customer deposits—unfilled orders	1,433	2,813
Advanced billings to Federal agencies	3,989	8,655
Total	$29,480	$37,294

Customer deposits for printing and binding represent amounts received in advance from Federal agencies to cover future printing requirements. This is $526,000 of the $7.9 million from customer deposits held on accounts. At the time a customer cancels a subscription or closes a deposit account, the customer's unused account balance is refunded.

8. SUMMARY OF SIGNIFICANT ASSUMPTIONS FOR WORKERS' COMPENSATION LIABILITY (WCL):

Projected annual benefit payments have been discounted to present value using the Office of Management and Budget's economic assumptions for 10-year Treasury notes and bonds. Interest rate assumptions utilized for discounting purposes in 1997 were as follows: 1998, 6.24%; 1999, 5.82%; 2000, 5.60%; 2001, 5.45%; 2002 and thereafter, 5.40%.

Wage inflation factors (cost of living adjustment or COLA) and medical inflation factors (consumer price index medical or CPIm) were used to calculate the estimated future compensation and medical payments. Retention rates were developed using data provided by the Department of Labor to estimate the claims that would continue being paid in the future. The retention rate of 92.75% was applied to current claims in addition to future COLAs and CPIms. The COLAs and CPIms used in the calculation were:

	1998	1999	2000 and thereafter
COLA	2.4%	2.6%	2.5%
CPIm	4.0%	4.1%	4.1%

The future payments were estimated over the life expectancy of each claimant. The life expectancy rates were based on annuity tables prepared by the Internal Revenue Service and used to estimate the expected remaining life of federal retirees for determining reportable taxable pension benefits.

The WCL is approximately $31.8 million and $27.5 million at September 30, 1997 and 1996, respectively.

9. COMMITMENTS AND CONTINGENCIES:

A. Operating Leases

As of September 30, 1997, GPO was committed to various non-cancelable operating leases primarily covering warehouse, office, and retail space. Some of these leases contain escalation clauses and renewal options. A schedule of future minimum rental payments required under operating leases by type, which have initial or remaining non-cancelable lease terms in excess of one year, follows.

	(Dollars in thousands)			
Fiscal Year	Warehouse	Office	Retail	Total
1998	$2,260	$ 434	$240	$2,934
1999	2,203	363	234	2,800
2000	1,576	248	211	2,035
2001	214	175	130	519
2002	—	115	53	168
2003 and beyond	—	—	—	—
Total minimum lease payments	$6,253	$1,335	$868	$8,456

Rent expenses for the years ended September 30, 1997 and 1996, were $6,099,000 and $6,550,000, respectively.

B. Commitments

Some of GPO's orders for goods and services have been placed, but have not been delivered at fiscal year-end. Total undelivered orders for all GPO activities were approximately $111.5 million and $108.6 million as of September 30, 1997 and 1996, respectively.

C. Contingencies

GPO is a party to various administrative proceedings, legal actions, and claims brought by or against it. In the opinion of GPO management and legal counsel, the ultimate resolution of these proceedings, actions, and claims will not materially affect the financial position or results of operations of GPO.

Occasionally, GPO may be the named party, but another agency may administer and litigate the case. Amounts to be paid under any decision, settlement, or award pertaining thereto may be funded by those agencies. In most cases, tort claims are administered and resolved by the U.S. Department of Justice, and any amounts necessary for resolution are obtained from a Special Judgment Fund maintained by the Department of the Treasury. Amounts paid from this fund on behalf of the GPO were $131,000 and $80,000 for the years ended September 30, 1997 and 1996, respectively, and are not reflected in the GPO's consolidated financial statements.

10. REVOLVING FUND:

A. Cumulative Results of Operations

Cumulative results of operations for the Revolving Fund include net operating results since its inception, reduced by funds returned to the Department of the Treasury by legislative rescissions, and by transfers to other Federal agencies.

B. Invested Capital

Invested Capital represents Federal government resources directly appropriated to GPO by Congress to invest in GPO assets, primarily: land, buildings, equipment, and working capital.

The Revolving Fund was established in 1953 with appropriated funds of $33.8 million, and buildings and land with a fair market value of $415,000. Subsequently, Congress provided additional funding to GPO for working capital ($58 million since 1953) and land and other improvements ($17.5 million since 1971).

Increases to Invested Capital are also recorded when printing equipment is donated to GPO. Invested Capital is reduced over the useful life of the donated asset or when retired. The net book value of assets donated to GPO from other agencies was $273,000 and $349,000 in fiscal years ending September 30, 1997 and 1996, respectively.

GPO received $12.9 million of Revolving Fund appropriations during the 1970's for an air-conditioning system which was recorded as Invested Capital. Invested Capital is reduced annually by $444,000 to reflect the air-conditioning system's depreciation.

C. Summary of Revolving Fund Activity

Below is a summary of activity for the Revolving Fund portion of Equity of U.S. Government in fiscal years ending September 30, 1997 and 1996. See Note 11 for Appropriated Funds summary.

	(Dollars in thousands)		
	Cumulative Results of Operations	Invested Capital	Total Revolving Fund
Revolving Fund balance, September 30, 1995	$108,012	$101,208	$209,220
Donated equipment, net (see Note 10)	—	(33)	(33)
Reclassification to transfer depreciation expense for air-conditioning system	—	(444)	(444)
Net loss for fiscal year ending September 30, 1996	(16,911)	—	(16,911)
Revolving Fund balance, September 30, 1996	91,101	100,731	191,832
Donated equipment, net (see Note 10)	—	(77)	(77)
Reclassification to transfer depreciation expense for air-conditioning system	—	(444)	(444)
Net income for fiscal year ending September 30, 1997	7,569	—	7,569
Revolving Fund balance, September 30, 1997	$ 98,670	$100,210	$198,880

11. APPROPRIATED FUNDS:

A. Expended Appropriations

Total appropriations initially made available for fiscal years ending September 30, 1997 and 1996, were $81,669,000 and $83,770,000 for Congressional Printing and Binding, and $29,077,000 and $30,307,000 for Salaries and Expenses of the Superintendent of Documents, respectively.

Expended appropriations for program operations for the years ending September 30, 1997 and 1996, were as follows.

	(Dollars in thousands) 1997	1996
Congressional printing and binding:		
Congressional Record products	$ 23,559	$ 26,817
Miscellaneous publications and printing and binding	20,703	18,458
Hearings	15,400	11,178
Bills, resolutions, and amendments	10,138	11,279
Details to Congress	2,225	3,107
Other	10,517	11,567
Total congressional printing and binding	82,542	82,406
Salaries and expenses:		
Depository library distribution	23,986	27,119
Cataloging and indexing	3,112	3,186
By-law distribution	458	505
International exchange	340	528
Total salaries and expenses	27,896	31,338
Total expended appropriations	$110,438	$113,744
Reconciliation of expended appropriations to the consolidated statements of revenues and expenses:		
Total expended appropriations	$110,438	$113,744
Eliminations (Intra-agency)	(3,418)	(1,692)
Consolidated revenues from appropriations	$107,020	$112,052

B. Unexpended Appropriations

As of September 30, 1997, GPO had unexpended appropriations that were obligated for Salaries and Expenses and Congressional Printing and Binding services of $21,916,000 and $34,653,000, respectively. At September 30, 1996, these amounts were $20,734,000 and $42,973,000, respectively.

12. RELATED-PARTY TRANSACTIONS:

The Refectory Cafe, Ltd. (RCL), a non-profit corporation chartered in the District of Columbia in 1985, operated the GPO Cafeteria (Cafeteria) until November 18, 1994. The members of the Board of Directors of the RCL, who were appointed by a former Public Printer, were the current Public Printer, the former Deputy Public Printer, and one senior-level GPO manager.

From its incorporation through November 18, 1994, the Cafeteria sustained cumulative losses of approximately $600,000. In fiscal year 1995, GPO paid approximately $100,000 to satisfy the RCL's creditors, as the Cafeteria was unable to meet these obligations. In fiscal year ending September 30, 1997, GPO and Massachusetts Mutual Life Insurance Company, the RCL's Pension Plan trustee, settled with all vested former Cafeteria employees. After liquidation of the Pension, $140,000 was deposited in the GPO Revolving Fund to offset GPO's expenditures in fiscal years 1995 and earlier.

13. CONCENTRATION OF CREDIT RISK:

The GPO's financial instruments, none of which are held for trading purposes, consist primarily of cash and cash equivalents, accounts receivable, and accounts payable at September 30, 1997 and 1996. The GPO estimates that the fair value of financial instruments at September 30, 1997 and 1996, to be carrying value. The GPO cash and cash equivalents are held by the U.S. Treasury; accounts receivable are primarily due from various U.S. Government agencies; and the accounts payable are primarily due to various commercial vendors.

14. MAJOR CUSTOMERS:

GPO's primary customers are Federal agencies. Revenues from those customers representing 10% or more of GPO's revenues are as follows.

	(Dollars in thousands)			
	1997		1996	
	Amount	Percent	Amount	Percent
Department of Defense	$156,618	20.8%	$177,710	21.7%
Department of U.S. Treasury	$88,024	11.7%	$130,432	15.9%
Congress	$75,368	10.0%	$82,122	10.0%

U.S. Government Printing Office

Consolidating Balance Sheet by Fund Type

As of September 30, 1997

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Assets							
Current Assets							
Funds with U.S. Treasury	$ 76,733	$30,006	$24,305	$42,111	$ 173,155	$ —	$ 173,155
Accounts receivable, net:							
From other Federal agencies	155,824	2,477	387	—	158,688	(17,872)	140,816
From the public	960	394	—	—	1,354	—	1,354
From GPO employees	982	—	—	—	982	—	982
Inventories:							
Publications for sale, net	—	7,996	—	—	7,996	—	7,996
Paper	7,281	—	—	—	7,281	—	7,281
Materials and supplies, net	8,202	—	—	—	8,202	—	8,202
Prepaid expenses	202	—	—	—	202	—	202
Total current assets	250,184	40,873	24,692	42,111	357,860	(17,872)	339,988
Property, Plant, and Equipment							
Land and buildings	18,633	—	—	—	18,633	—	18,633
Building improvements	55,033	—	—	—	55,033	—	55,033
Leasehold improvements	1,267	—	—	—	1,267	—	1,267
Plant machinery and equipment	80,811	—	—	—	80,811	—	80,811
Office machinery and equipment	17,296	—	—	—	17,296	—	17,296
Computer software	12,999	—	—	—	12,999	—	12,999
Furniture and fixtures	2,623	—	—	—	2,623	—	2,623
Vehicles	3,276	—	—	—	3,276	—	3,276
Capital improvements in process	—	—	—	—	—	—	—
Software development in process	2,424	—	—	—	2,424	—	2,424
Less: Accumulated depreciation and amortization	(121,601)	—	—	—	(121,601)	—	(121,601)
Net property, plant, and equipment	72,761	—	—	—	72,761	—	72,761
Total assets	$ 322,945	$40,873	$24,692	$42,111	$ 430,621	$(17,872)	$ 412,749

U.S. Government Printing Office

Consolidating Balance Sheet by Fund Type

As of September 30, 1997

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Liabilities and Equity of the U.S. Government							
Current Liabilities							
Accounts payable and accrued expenses	$ 85,297	$ 7,119	$ 2,776	$ 7,458	$102,650	$(17,872)	$ 84,778
Deferred revenue	4,503	24,977	—	—	29,480	—	29,480
Accrued annual leave	11,270	—	—	—	11,270	—	11,270
Total current liabilities	101,070	32,096	2,776	7,458	143,400	(17,872)	125,528
Other Liabilities							
Workers' compensation liability	31,772	—	—	—	31,772	—	31,772
Total other liabilities	31,772	—	—	—	31,772	—	31,772
Total liabilities	132,842	32,096	2,776	7,458	175,172	(17,872)	157,300
Commitments and contingencies (Note 9)							
Equity of the U.S. Government							
Revolving fund	190,103	8,777	—	—	198,880	—	198,880
Appropriated funds	—	—	21,916	34,653	56,569	—	56,569
Total equity of the U.S. Government	190,103	8,777	21,916	34,653	255,449	—	255,449
Total liabilities and equity of the U.S. Government	$322,945	$40,873	$24,692	$42,111	$430,621	$(17,872)	$412,749

U.S. Government Printing Office

Consolidating Schedule of Revenues and Expenses by Fund Type

For the Year Ended September 30, 1997

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Revenues							
Printing and Binding	$688,928	$ —	$ —	$ —	$688,928	$(116,822)	$572,106
Sales of Publications	—	70,324	—	—	70,324	—	70,324
Appropriations	—	—	27,896	82,542	110,438	(3,418)	107,020
Reimbursements	—	4,850	—	—	4,850	—	4,850
Total Revenues	688,928	75,174	27,896	82,542	874,540	(120,240)	754,300
Expenses							
Printing and reproduction	445,517	573	12,654	82,542	541,286	(113,944)	427,342
Personnel compensation and benefits	169,063	31,986	8,630	—	209,679	(2,307)	207,372
Supplies and materials	39,897	1,533	508	—	41,938	(127)	41,811
Rents, communications, and utilities	15,099	14,239	1,517	—	30,855	(369)	30,486
Publications sold	—	18,175	—	—	18,175	—	18,175
Depreciation and amortization	6,867	1,214	396	—	8,477	—	8,477
Other services	4,187	1,385	2,895	—	8,467	(3,493)	4,974
Surplus publications	—	2,509	—	—	2,509	—	2,509
Travel and transportation	2,283	2,006	1,296	—	5,585	—	5,585
Total Expenses	682,913	73,620	27,896	82,542	866,971	(120,240)	746,731
Net Income	$ 6,015	$ 1,554	$ —	$ —	$ 7,569	$ —	$ 7,569

U.S. Government Printing Office

Consolidating Schedule of Cash Flows by Fund Type

As of September 30, 1997

(Dollars in thousands)

(Unaudited)

	Revolving Fund		General Fund				
	Printing and Binding Operations	Sales of Publications Operations	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total Before Eliminations	Eliminations	Consolidated
Cash Flows from Operating Activities							
Net Income	$ 6,015	$ 1,554	$ —	$ —	$ 7,569	$ —	$ 7,569
Adjustments to net income:							
Depreciation and amortization	8,477	—	—	—	8,477	—	8,477
Depreciation expense funded from appropriated capital	(444)	—	—	—	(444)	—	(444)
Gain on disposal of property, plant, and equipment	(11)	—	—	—	(11)	—	(11)
Changes in assets and liabilities:							
(Increase) decrease in assets-							
Accounts receivable	7,986	(598)	(46)	—	7,342	5,764	13,106
Inventories	2,229	510	—	—	2,739	—	2,739
Prepaid expenses	145	—	—	—	145	—	145
Increase (decrease) in liabilities-							
Accounts payable and accrued expenses	4,000	(168)	(736)	7,172	10,268	(5,764)	4,503
Deferred revenue	(4,140)	(3,674)	—	—	(7,814)	—	(7,814)
Accrued annual leave	200	—	—	—	200	—	200
Workers' compensation liability	4,235	—	—	—	4,235	—	4,235
Total adjustments	22,677	(3,930)	(782)	7,172	25,136	—	25,136
Net cash provided by (used in) operating activities	28,692	(2,376)	(782)	7,172	32,705	—	32,705
Cash Flows from Investing Activities							
Capital expenditures	(9,570)	—	—	—	(9,570)	—	(9,570)
Proceeds from sale of property, plant, and equipment	78	—	—	—	78	—	78
Net cash used in investing activities	(9,492)	—	—	—	(9,492)	—	(9,492)
Cash Flows from Financing Activities							
Increase in unexpended appropriations	—	—	1,181	(873)	309	—	309
Funds returned to U.S.Treasury from:							
Congressional Printing and Binding Appropriation	—	—	—	(7,447)	(7,447)	—	(7,447)
Salaries and Expenses Appropriation	—	—	—	—	—	—	—
Net cash provided by (used in) financing activities	—	—	1,181	(8,320)	(7,138)	—	(7,138)
Net Increase (Decrease) in Funds with U.S. Treasury	19,200	(2,376)	399	(1,148)	16,075	—	16,075
Funds with U.S. Treasury, beginning of year	57,535	32,382	23,904	43,259	157,080	—	157,080
Funds with U.S. Treasury, end of year	$76,735	$30,006	$24,303	$42,111	$173,155	$ —	$173,155

U.S. Government Printing Office

Supplemental Schedule of Appropriated Funds

For Years Ended September 30, 1997 and 1996

(Dollars in thousands)

(Unaudited)

	Salaries and Expenses Appropriation	Congressional Printing and Binding Appropriation	Total General Fund	
			1997	1996
Appropriations, beginning of year (on cash basis)	$23,907	$43,258	$ 67,165	$ 65,549
Funds Provided—Appropriations	29,077	81,669	110,746	114,077
Total funds available	52,984	124,927	177,911	179,626
Funds Applied				
Obligated appropriations:				
Current year	19,059	49,839	68,898	79,049
Prior years	9,620	25,530	35,150	32,623
Funds returned to U.S.Treasury	—	7,447	7,447	789
Total funds applied	28,679	82,816	111,495	112,461
Appropriations, end of year (on cash basis)	24,305	42,111	66,416	67,165
Adjustments				
Intra-agency accounts receivable	387	—	387	341
Intra-agency accounts payable	(2,776)	(7,458)	(10,234)	(3,799)
Appropriations, end of year (on accrual basis)	$21,916	$34,653	$ 56,569	$ 63,707

U.S. Government Printing Office

Supplemental Schedule of Balance Sheets for Revolving Fund

As of September 30, 1997 and 1996

(Dollars in thousands)

(Unaudited)

	Printing and Binding Operations		Sales of Publications Operations		Total Revolving Fund 1997			Total Revolving Fund 1996		
	1997	1996	1997	1996	Before Eliminations	Elimin-ations	Consolidated	Before Eliminations	Elimin-ations	Consolidated
Assets										
Current Assets										
Funds with U.S. Treasury	$ 76,733	$57,534	$30,006	$32,381	$106,739	$ —	$106,739	$ 89,915	$ —	$ 89,915
Accounts receivable	157,766	165,750	2,871	2,273	160,637	(17,873)	142,764	168,023	(12,108)	155,915
Inventories	15,483	17,712	7,996	8,507	23,479	—	23,479	26,219	—	26,219
Prepaid expenses	202	347	—	—	202	—	202	347	—	347
Total current assets	250,184	241,343	40,873	43,161	291,057	(17,873)	273,184	284,504	(12,108)	272,396
Property, Plant, and Equipment										
Land and buildings	18,633	18,633	—	—	18,633	—	18,633	18,633	—	18,633
Building improvements	55,033	54,915	—	—	55,033	—	55,033	54,915	—	54,915
Leasehold improvements	1,267	1,298	—	—	1,267	—	1,267	1,298	—	1,298
Plant machinery and equipment	80,811	82,758	—	—	80,811	—	80,811	82,758	—	82,758
Office machinery and equipment	17,296	15,088	—	—	17,296	—	17,296	15,088	—	15,088
Computer software	12,999	7,258	—	—	12,999	—	12,999	7,258	—	7,258
Furniture and fixtures	2,623	2,439	—	—	2,623	—	2,623	2,439	—	2,439
Vehicles	3,276	1,582	—	—	3,276	—	3,276	1,582	—	1,582
Capital improvements in process	—	—	—	—	—	—	—	—	—	—
Software development in process	2,424	2,449	—	—	2,424	—	2,424	2,449	—	2,449
Less: Accumulated depreciation and amortization	(121,601)	(114,608)	—	—	(121,601)	—	(121,601)	(114,608)	—	(114,608)
Net property, plant, and equipment	72,761	71,812	—	—	72,761	—	72,761	71,812	—	71,812
Total assets	$322,945	$313,155	$40,873	$43,161	$363,818	$(17,873)	$345,945	$356,316	$(12,108)	$344,208

U.S. Government Printing Office

Supplemental Schedule of Balance Sheets for Revolving Fund

As of September 30, 1997 and 1996

(Dollars in thousands)

(Unaudited)

	Printing and Binding Operations		Sales of Publications Operations		Total Revolving Fund 1997			Total Revolving Fund 1996		
	1997	1996	1997	1996	Before Eliminations	Elimin-ations	Consolidated	Before Eliminations	Elimin-ations	Consolidated
Liabilities and Equity of the U.S. Government										
Current Liabilities										
Account payable and accrued expenses	$ 85,297	$ 81,296	$ 7,119	$ 7,287	$ 92,416	$ (17,873)	$ 74,543	$88,583	$(12,108)	$ 76,475
Deferred revenue	4,503	8,644	24,977	28,650	29,480	—	29,480	37,294	—	37,294
Accrued annual leave	11,270	11,070	—	—	11,270	—	11,270	11,070	—	11,070
Total current liabilities	101,070	101,010	32,096	35,937	133,166	(17,873)	115,293	136,947	(12,108)	124,839
Other Liabilities										
Workers' compensation liability	31,772	27,537	—	—	31,772	—	31,772	27,537	—	27,537
Total current liabilities	31,772	27,537	—	—	31,772	—	31,772	27,537	—	27,537
Total liabilities	132,842	128,547	32,096	35,937	164,938	(17,873)	147,065	164,484	(12,108)	152,376
Equity of the U.S. Government										
Revolving fund	190,103	184,608	8,777	7,224	198,880	—	198,880	191,832	—	191,832
Appropriated funds	—	—	—	—	—	—	—	—	—	—
Total equity of the U.S. Government	190,103	184,608	8,777	7,224	198,880	—	198,880	191,832	—	191,832
Total liabilities and equity of the U.S. Government	$322,945	$313,155	$40,873	$43,161	$363,818	$ (17,873)	$345,945	$356,316	$(12,108)	$344,208

U.S. Government Printing Office

Consolidating Schedule of Revenues and Expenses by Major Program

For the Years ended September 30, 1997 and 1996

(Dollars in thousands)

(Unaudited)

	Printing and Binding Operations		Information Dissemination Operations		Congressional Printing and Binding		Other Operations		Total GPO Before Eliminations		Eliminations		Total GPO	
	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996
Revenues:														
Printing and binding	$670,694	$733,700	$ —	$ —	$ —	$ —	$2,635	$4,741	$673,329	$738,441	$(116,822)	$(124,241)	$556,507	$614,200
Sales of blank paper	15,221	16,605	—	—	—	—	—	—	15,221	16,605	—	—	15,221	16,605
Sales of waste and scrap	378	777	—	—	—	—	—	—	378	777	—	—	378	777
Sales of publications	—	—	70,324	70,470	—	—	—	—	70,324	70,470	—	—	70,324	70,470
Appropriations	—	—	27,896	31,338	82,542	82,406	—	—	110,438	113,744	(3,418)	(1,692)	107,020	112,052
Reimbursements	—	—	4,850	4,425	—	—	—	—	4,850	4,425	—	—	4,850	4,425
Total revenues	686,293	751,082	103,070	106,233	82,542	82,406	2,635	4,741	874,540	944,462	(120,240)	(125,933)	754,300	818,529
Expenses:														
Printing and reproduction	445,517	513,452	13,228	17,643	82,542	82,406	—	—	541,287	613,501	(113,944)	(122,212)	427,343	491,289
Personnel compensation and benefits	168,692	170,062	40,615	38,450	—	—	371	492	209,678	209,004	(2,307)	(1,628)	207,371	207,376
Supplies and materials	39,872	46,709	2,041	2,402	—	—	25	31	41,938	49,142	(127)	(86)	41,811	49,056
Rents, communications, and utilities	14,412	17,512	15,756	17,219	—	—	687	710	30,855	35,441	(369)	(261)	30,486	35,180
Publications sold	—	—	18,175	22,163	—	—	—	—	18,175	22,163	—	—	18,175	22,163
Depreciation and amortization	6,236	5,449	1,610	2,145	—	—	631	614	8,477	8,208	—	—	8,477	8,208
Other services	3,788	3,813	4,280	4,267	—	—	399	2,149	8,467	10,229	(3,493)	(1,746)	4,974	8,483
Surplus publications	—	—	2,509	8,710	—	—	—	—	2,509	8,710	—	—	2,509	8,710
Travel and transportation	2,283	2,493	3,302	2,482	—	—	—	—	5,585	4,975	—	—	5,585	4,975
Total expenses	680,800	759,490	101,516	115,481	82,542	82,406	2,113	3,996	866,971	961,373	(120,240)	(125,933)	746,731	835,440
Net Income (Loss)	$ 5,493	$ (8,408)	$1,554	$(9,248)	$ —	$ —	$ 522	$ 745	$ 7,569	$(16,911)	$ —	$ —	$ 7,569	$(16,911)

U.S. Government Printing Office

Supplemental Schedule of Revenues and Expenses for Printing and Binding Operations

For the Years ended September 30, 1997 and 1996

(Dollars in thousands)

(Unaudited)

	Plant Printing Operations		Regional Printing		Total In-House Printing				Purchased Printing				Total Printing and Binding Operations			
	1997	1996	1997	1996	1997	Percent of Revenues	1996	Percent of Revenues	1997	Percent of Revenues	1996	Percent of Revenues	1997	Percent of Revenues	1996	Percent of Revenues
Revenues																
Printing and binding	$180,266	$170,996	$2,171	$ 3,081	$182,437	92	$174,077	91	$488,257	100	$559,623	100	$670,694	98	$733,700	98
Sales of blank paper	15,221	16,605	—	—	15,221	8	16,605	9	—	—	—	—	15,221	2	16,605	2
Sales of waste and scrap	378	777	—	—	378	—	777	—	—	—	—	—	378	—	777	—
Total revenues	195,865	188,378	2,171	3,081	198,036	100	191,459	100	488,257	100	559,623	100	686,293	100	751,082	100
Expenses																
Printing and reproduction	—	—	—	—	—	—	—	—	445,517	92	513,452	92	445,517	65	513,452	69
Personnel compensation and benefits	133,241	134,630	1,595	2,811	134,836	68	137,441	71	33,856	7	32,621	6	168,692	25	170,062	22
Supplies and material	38,297	44,819	539	848	38,836	20	45,667	24	1,036	—	1,042	—	39,872	6	46,709	6
Rents, communications, and utilities	6,234	6,758	370	1,023	6,604	3	7,781	4	7,808	2	9,731	2	14,412	2	17,512	2
Depreciation and amortization	5,759	4,940	107	207	5,866	3	5,147	3	370	—	302	—	6,236	1	5,449	1
Other services	3,029	3,103	56	151	3,085	2	3,254	2	703	—	559	—	3,788	1	3,813	1
Travel and transportation	798	697	65	58	863	—	755	—	1,420	—	1,738	—	2,283	—	2,493	—
Total expenses	187,358	194,947	2,732	5,098	190,090	96	200,045	104	490,710	101	559,445	100	680,800	99	759,490	101
Net Income (Loss)	$ 8,507	$ (6,569)	$ (561)	$(2,017)	$ 7,946	4	$ (8,586)	(4)	$ (2,453)	(1)	$ 178	—	$ 5,493	1	$ (8,408)	(1)

U.S. Government Printing Office

Supplemental Schedule of Revenues and Expenses for Information Dissemination

For the Years ended September 30, 1997 and 1996

(Dollars in thousands)

(Unaudited)

	Sales of Publications Programs				Agency Distribution Services				Salaries and Expenses Programs				Total Information Dissemination			
	1997	Percent of Revenues	1996	Percent of Revenues	1997	Percent of Revenues	1996	Percent of Revenues	1997	Percent of Revenues	1996	Percent of Revenues	1997	Percent of Revenues	1996	Percent of Revenues
Revenues																
Sales of publications	$70,324	100	$70,470	100	$ —	—	$ —	—	$ —	—	$ —	—	$70,324	68	$ 70,470	67
Appropriations	—	—	—	—	—	—	—	—	27,896	100	31,338	100	27,896	27	31,338	29
Reimbursements	—	—	—	—	4,850	100	4,425	100	—	—	—	—	4,850	5	4,425	4
Total revenues	70,324	100	70,470	100	4,850	100	4,425	100	27,896	100	31,338	100	103,070	100	106,233	100
Expenses																
Printing and reproduction	429	1	465	1	144	3	97	2	12,654	45	17,081	55	13,227	13	17,643	17
Personnel compensation and benefits	29,495	41	28,776	42	2,491	51	2,269	51	8,630	32	7,405	23	40,616	39	38,450	37
Supplies and materials	1,411	2	1,756	2	122	3	155	4	508	2	491	2	2,041	2	2,402	2
Rents, communications, and utilities	12,179	16	13,773	20	2,060	43	1,964	45	1,517	5	1,482	5	15,756	15	17,219	16
Publications sold	18,175	25	22,163	31	—	—	—	—	—	—	—	—	18,175	18	22,163	21
Depreciation and amortization	1,110	2	852	1	104	2	80	2	396	1	1,213	4	1,610	2	2,145	2
Other services	1,263	2	1,190	2	122	3	142	3	2,895	10	2,935	9	4,280	4	4,267	4
Surplus publications	2,509	4	8,710	12	—	—	—	—	—	—	—	—	2,509	2	8,710	8
Travel and transportation	1,960	3	1,693	2	46	1	58	1	1,296	5	731	2	3,302	3	2,482	2
Total expenses	68,531	97	79,378	113	5,089	105	4,765	108	27,896	100	31,338	100	101,516	98	115,481	109
Net Income (Loss)	$ 1,793	3	$ (8,908)	(13)	$ (239)	(5)	$ (340)	(8)	—	—	—	—	$ 1,554	2	$ (9,248)	(9)

United States Government Printing Office
Washington, DC 20401

OFFICE OF THE PUBLIC PRINTER

June 12, 1998

KPMG Peat Marwick LLP
2001 M Street NW.
Washington, DC 20036

Dear Sir/Madam:

In connection with your examination of our assertion regarding internal controls over financial reporting of the U.S. Government Printing Office (GPO), as of September 30, 1997, we make the following representations:

1. GPO's managers are responsible for ensuring the existence and effective operation of an internal controls over the day-to-day operations, which are reflected in financial reporting that includes the operation of a Revolving Fund and two separate Congressional appropriation accounts.

2. Management has evaluated the effectiveness of internal controls over financial reporting for the aforementioned entity as of September 30, 1997, as part of the evaluation performed using the guidance of Office of Management and Budget (OMB) Circular No. A-123 (Revised, June 1995), "Management Accountability and Control." Based on that evaluation, management believes that, as of September 30, 1997, GPO maintained effective internal controls over financial reporting, the objectives of which are to provide management with reasonable, but not absolute assurance that:

   - Assets were safeguarded against loss from unauthorized acquisition, use or disposition;

   - Transactions were executed in accordance with laws governing the use of budget authority and with other laws and regulations that have a direct and material effect on the financial statements; and,

- Transactions were properly recorded, processed, and summarized to permit the preparation of reliable financial statements and maintain accountability for assets.

There have been no changes subsequent to September 30, 1997, that would significantly affect internal controls over financial reporting.

Sincerely,

MICHAEL F. DiMARIO
Public Printer

PART IV

Abbreviations and Special Recognition

APPENDIX IV:

Abbreviations

ALA
American Library Association

ASCII
American Standard Code for Information Interchange

AFFIRM
Association for Federal Information Resources Management

AWS
Alternative Work Schedules

CFR
Code of Federal Regulations

CBD
Commerce Business Daily

CBDNet
Commerce Business Daily on the Internet

CD-ROM
Compact Disc-Read Only Memory

CTP
Computer-to-Plate

DAPS
Defense Automated Printing Service

DOD
Department of Defense

DARD
Departmental Account Representative Division

DEC
Digital Equipment Corporation

DTD
Document Type Definition

EFT
Electronic Funds Transfer

EPA
Environmental Protection Agency

EEO
Equal Employment Opportunity

FBB
Federal Bulletin Board

FDLP
Federal Depository Library Program

FTP
File Transfer Protocol

FY
Fiscal Year

GILS
Government Information Locator Service

GPO
Government Printing Office

IPS
Integrated Processing System

JCP
Joint Committee on Printing

JNCI
Journal of the National Cancer Institute

LPS
Library Programs Service

NASA
National Aeronautics and Space Administration

NARA
National Archives and Records Administration

NT
New Technology

OHES
Occupational Health and Environmental Services

OEIDS
Office of Electronic Information Dissemination Services

OIRM
Office of Information Resources Management

OPAC
On-Line Payment and Collection

OSTI
Office of Scientific and Technical Information

OCLC
Online Computer Library Center, Inc.

PURL
Persistent Uniform Resource Locator

PDF
Portable Document Format

PRF
Publications Reference File

QATAP
Quality Assurance Through Attributes Program

SGML
Standard Generalized Markup Language

T&D
Typography and Design Division

URL
Uniform Resource Locator

WAIS
Wide Area Information Server

WWW
World Wide Web

APPENDIX V:
National Performance Review
GPO 1997 HAMMER AWARD RECIPIENTS - CBD*Net* PROJECT

Albritton, Azalea
Anderson, Michael
Arneson, Meredith L.
Atkinson, Clifton L.
Austin, Jack
Austin, Raymond
Baker, Brian
Barlow, Paul J.
Barnes, Terri R.
Barrante, Anthony F.
Bartosz, Donald
Belton, Beverly
Blakley, Maureen
Blocker, Byron C.
Boesch, William L. Jr.
Bohman, Joe
Boyd, Frank J.
Brown, DuWayne
Byers, James H.
Cameron, James T.
Chacon, Herman
Chapman, John D.
Cheaves, Margo
Contee, Melissa
Copley, Kevin D.
Davis, Richard G.
Duncan, Russell A.
Echino, George E.
Edmonds, Esther
Emery, Michael C.
Engle, Gilbert J.
Evans, Linda W.
Evans, Thomas C. III
Foote, Leonard W.
Frierson, Robert M. Jr.
Fuller, Arthur L. Jr.
Gant, Alan W.
Giannini, Paul J.
Grasso, Richard Jr.
Graves, Patricia
Grennon, William J.
Guy, William M.
Haught, Kathy
Hipsley, Robert L.
Hix, Jim
Holmes, Clifton N. Jr.
Holmes, Mary
Holstein, R. Bruce
Huber, Theresa L.
Johnson, Barbara
Kaloz, Antoinette J.
Kelley, Wayne P.
Key, Robin
Kulnis, Daniel J.
Kunz, Elizabeth A.
Ladd, Donald L.
Leeds, Richard Jr.
Lloyd, Connie
Lomascolo, John
Long, Linda
Love, Alfred
Luhn, Donald
MacBride, Douglas R.
Malina, June
Martin, Earl D.
Massey, Charlotte L.
McCoy, Aaron L.
Meade, Clyde B.
Mehlberg, Martin H.
Minter, Sheron W.
Morton, Roy W.
Nagle, Marlene B.
Nepi, Thomas E.
Oates, Norman
Olds, Manny
Palmer, Steven R.
Perlman, Gerald L.
Petrasek, Robert A.
Randall-Scott, Christine
Reeves, Joel E.
Rickett, James E.
Ries, Victoria A.
Robinson, Hugo
Rollert, Donald
Rosa, Renee
Satterwhite, Diana
Schmidt, Martin
Schutte, Lois
Schwenk, Robert E.
Simms, Charles
Simms, Holly
Smith, D. Lynn
Smith, Johnie
Smith, Thomas
Spatz, Paul
Sumpter, Geraldine
Thoman, L. Joseph
Thomas, Donna
Todd, John
Turner, Karen
Turney, David
Ullrich, Mary
Vance, June
Wilkins, Robin
Wittek, Mari
Wright, Frank
Young, Dannie E. Sr.

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