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BOOK REVIEW


The Comptroller General of the United States, the Honorable Joseph Campbell, formerly Vice President and Treasurer of Columbia University, has produced a monument to clarity in the form of his first Annual Report to the Congress of the United States. It will be remembered that Mr. Campbell, after serving on the Atomic Energy Commission, was appointed to this most important office by President Eisenhower on December 14, 1954. The Comptroller-General serves for fifteen years, or during good behavior. He directs the United States General Accounting Office in Washington and, for that purpose, maintains twenty-one branch offices in the principal cities of the United States and in France, England, Germany, Italy and Spain. It requires 5,776 persons to carry on adequately the business of these offices.

For the benefit of the many who do not exactly know what the General Accounting Office actually does, Mr. Campbell, at the outset, explains that its purpose is to assure "that the financial transactions of the Federal Government are carried out in accordance with law" and that "Congress is provided with a source of information relating to the receipt, disbursement and application of Federal funds." It is then explained that to carry out these responsibilities, the activities of the office "fall into four main categories, auditing, investigation, accounting and legal." The office of the General Counsel is one of the largest divisions, with 113 lawyers. There are, in addition, 343 legally trained staff members assigned to various other sections of the organization.

The report is divided into ten chapters touching upon the relation of the General Accounting Office to the various departments of Government. Assistance to Congress and its Committees, assistance to the Department of Defense, the Department of the Interior, the Department of Agriculture and many others, is set forth in detail.

Of course, Chapter Ten on Legal Activities and the Settlement of Claims, is the chapter most interesting to lawyers, and if the present plans of the Comptroller-General materialize, it may well have a particular interest to the law students now enrolled throughout the nation.

In the matter of legal activities, the author states that "one of the primary functions of the office of Comptroller General is the rendering of decisions on the interpretation of Statutes involving collection and expenditure of public money." By law today, decisions by the Comptroller-General are authorized and required to be rendered in advance, upon request, to the heads of departments and to disbursing and certifying officers. Mr. Campbell points out that this final authority has been "compared to that of Appellate Courts, but it should be noted that the decisions of the office are binding on the Executive branch, not on Congress or the Courts."

To give a clear idea of the tremendous scope of the work of this department alone, it is noted that "during the fiscal year of 1955, 5,529 decisions were rendered
on matters presented by every branch of the government—legislative, executive, and judicial—every department and most of the agencies. The decisions covered all fields of the law.” To the lawyer to whom opinion writing appeals, here is a real variety of subject matter which would never occur even in the average large law firm. The subjects concern the Department of the Army, Sea Transportation Service, Post Office Department, the Committee on Government Operations, the Department of Justice, and many others.

Next there is the great field of the Settlement of Claims. Mr. Campbell includes a hopeful line for the layman, when he writes, “Since the General Accounting Office is a part of the legislative branch of the Government, accountable only to the Congress, the claimant can be assured of impartial consideration and a fair settlement of his claim regardless of the issues or offices involved, generally without the expense of litigation”; a most gratifying assurance in these days of time-consuming litigation.

It is possible that in the not too distant future, the Comptroller-General may decide to recruit more aggressively from the several law schools throughout the country, high ranking graduates, who would be given an opportunity to work in the various departments of the legal department and become fully conversant with its work and problems. Such a legal experience, it is predicted, would become a much sought after opportunity, quite equal to the variety of experience in a large metropolitan law office.

If it seems unusual to recommend the reading of any government report for pleasure, then this writer accepts the challenge, and highly recommends the reading of this report both for pleasure and profit.

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