

went on to demonstrate, as an illustration, that the "duplication of assignments of comptroller-type functions between the Assistant Secretary (Financial Management) and the military comptroller in the Department of the Army and the Department of the Air Force are numerous." The Navy, however, "has combined the functions of comptroller in one office, * * *" thus demonstrating "the feasibility, and avoidance of duplicative assignment of functions, * * *." The report suggested that other functions could be consolidated and recommended that "the secretariats and service military staffs should be integrated to the extent necessary to eliminate duplication."

In a 1976 report titled *Suggested Improvements in Staffing and Organization of Top Management Headquarters in the Department of Defense*, the General Accounting Office concluded that, although the Blue Ribbon Defense Panel had not demonstrated that actual duplication existed, "the proposal that the secretariats and service military staffs be integrated to the extent necessary to eliminate duplication is sound."

Also in 1976, the Defense Manpower Commission addressed the issue of duplication in the Department of Defense. Its report pointed out that the Office of the Secretary of Defense should be taken into account as a third layer (in addition to service secretariats and military headquarters staffs) in any examination of overlapping Pentagon headquarters. The commission concluded that two layers should be sufficient:

Three layers at the Department of Defense (DOD) executive level involved in manpower and personnel policy, planning and programming, and to some extent operations, appear to be excessive. Given the basic nature of the Department of Defense, two layers * * * should suffice
* * *

The 1978 *Departmental Headquarters Study* also called for realignment of the military headquarters staffs. It concurred with the collective conclusion of previous studies, pointing out that layering is a serious organizational flaw that results in excessive, time-consuming, redundant review levels. The *Departmental Headquarters Study* also broached the subject of civilian control in its call for "greater recognition of the [service] Secretary's authority and position, concurrent with more explicit accountability." Its recommendations included "selective integration" of the service secretariats and military headquarters staffs through

(1) integration of the "Research and Engineering Staffs now separately reporting to the Assistant Secretary and Service Chief, allowing for joint responsibilities to the Service Secretary and Service Chief * * *."

(2) "common access for both the Service Secretary and the Service Chief to the * * * Systems Analysis, Inspector General, and Audit Service Capabilities" of each military department;

(3) elimination of assistant secretaries for manpower, reserve affairs, and logistics in each military department, "placing reliance for conduct of these functions on the respective Service Chiefs and on the OSD staffs in these two functional areas."