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ENERGY MANAGEMENT

Department of Energy's Efforts to Manage Overtime Costs Have Been Limited



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The Honorable Mike Synar
Chairman, Environment, Energy
and Natural Resources Subcommittee
Committee on Government Operations
House of Representatives

The Honorable David E. Skaggs
House of Representatives

Department of Energy (DOE) employees are entitled to direct pay or compensatory time for overtime work that is essential and cannot be accomplished during regular working hours.¹ This report responds to your concerns about how much DOE has paid its federal employees in overtime over the last several years and whether such costs are justified. As agreed with your offices, we are providing information on DOE's (1) overtime costs for calendar years 1989 through 1993 and (2) efforts to manage overtime and minimize costs.

Results in Brief

DOE's direct overtime costs for federal employees almost doubled from \$15.5 million in 1989 to \$30.4 million in 1992. In 1993, DOE's direct overtime costs were \$26.5 million. In addition, DOE pays, on average, another \$1.5 million per year in indirect overtime costs that result from its share of Social Security contributions and in payments for unused compensatory time.² DOE has paid overtime for a variety of activities, ranging from carpet installation to the transport and escort of special nuclear materials.

DOE's efforts to manage overtime and minimize costs have been limited. First, written justifications for overtime are often vague and reviewed only by the employees' immediate supervisors. Thus, some questionable overtime work, such as driving DOE officials to the airport from their homes on weekends, continues without detailed scrutiny to ensure that this work is essential or cost-effective. Second, although federal agencies may, in some cases, require that employees take compensatory time rather than receive pay for overtime, DOE does not require them to take

¹Compensatory time is an alternative to paid compensation for an employee who works overtime. The employee is compensated by being authorized to take paid leave during regular work hours that is equal to the number of overtime hours worked.

²DOE's policy establishes a time limit of 1 year within which compensatory time must be used. If the compensatory time is unused after 1 year, the employee is paid for the unused time at his or her overtime rate.

compensatory time. Furthermore, if compensatory time is taken and not used within a year, DOE pays for the unused compensatory time at the overtime rate. Finally, contrary to DOE's policy, employees' annual leave is not always planned to minimize the use of overtime. We identified instances in which, in the same day, employees took annual leave, worked several regular hours, and then worked overtime after regular working hours.

Background

In general, DOE's policy requires that overtime be held to a minimum and used only when essential work cannot be accomplished during regular working hours. DOE requires overtime to be scheduled and approved in advance to the maximum extent possible. In addition, overtime should be minimized through careful planning of work and scheduling of annual leave and other absences. To document compliance with its overtime policies, DOE requires that an overtime request and authorization form be completed; the form records the advanced scheduling of overtime, the actual overtime worked, and the justification for the overtime worked for every 2-week pay period. In addition, a record of an employee's actual hours—including overtime hours worked and the form of compensation (compensatory time or direct payment)—is kept on the employee's time and attendance form for each pay period.

DOE's policies and procedures for compensating employees for overtime worked must fall within the parameters established by title 5 of the U.S. Code, which provides guidelines for the administration of all federal employees' pay—including overtime pay.³ In general, employees are paid for overtime at 1-1/2 times their hourly rate of basic pay, but they may request compensatory time for irregular or occasional overtime—overtime work that is not part of their regularly scheduled workweek. However, the overtime pay guidelines differ somewhat for employees who are exempt from the Fair Labor Standards Act and are paid yearly salaries exceeding \$30,000.⁴ These higher-paid employees are subject to a paid overtime limit of about \$22 an hour.⁵ In addition, when overtime for exempt employees whose yearly salaries exceed \$40,000 is not part of their regularly scheduled workweek, an agency can require that compensatory time be taken. However, DOE's overtime policy does not require higher-paid

³Certain federal employees may be paid overtime under the Fair Labor Standards Act (FLSA).

⁴Executive, administrative, or professional employees are exempt from coverage under FLSA, and their overtime is computed under the provisions of title 5 of the U.S. Code.

⁵Employees whose basic rate of pay exceeds the minimum rate of a GS-10 (\$30,603 in 1993) receive overtime computed at that GS-10 rate.

employees to accept compensatory time if their overtime is not regularly scheduled, although they may request compensatory time. In addition, all DOE employees, including higher-paid employees, are paid at their overtime rate for any compensatory time that remains unused after 1 year.

In 1989, DOE's Inspector General (IG) issued a report on overtime that made a number of recommendations to substantially reduce overtime costs. In general, the IG recommended that the agency (1) better document in writing that overtime was approved, actually worked, and necessary; (2) require that higher-paid employees receive compensatory time as an alternative to direct payment for overtime worked; and (3) prohibit the approval of overtime and annual leave within the same workweek so that annual leave did not unnecessarily increase overtime.

In response to the IG's recommendations, DOE established an overtime approval and authorization form to provide written documentation on the approval of overtime, the actual overtime hours worked, and the justification for the overtime. However, DOE did not concur with the IG's recommendation that higher-paid employees should receive compensatory time in lieu of pay for overtime. DOE said that since higher-paid employees are limited to \$22 an hour for overtime pay, many of these employees are earning less than their regular hourly rate for overtime hours worked and that the agency is getting a bargain for the employees' time. Furthermore, if overtime is required, the supervisor and the employee should decide whether direct payment or compensatory time should be provided. Finally, DOE did not agree that annual leave should not be approved in the same week that an employee works overtime. DOE said that various circumstances could require overtime and annual leave in the same week without the overtime being worked as a result of the annual leave.

DOE's Overtime Costs Have Grown

DOE's total direct overtime costs almost doubled from \$15.5 million in 1989 to \$30.4 million in 1992. In 1993, the agency's overtime costs dropped slightly to \$26.5 million. In addition, the agency annually pays another estimated \$1.5 million in indirect overtime costs from the resulting increase in its share of Social Security contributions and in payments for unused compensatory time. Within the agency, 62 different organizations contribute to the total costs for overtime; their activities range from escorting vehicles carrying special nuclear materials to preparing travel vouchers and ordering supplies.

DOE's Direct Overtime Costs Almost Doubled in 3 Years

When the IG reviewed overtime in 1989, DOE paid its employees \$15.5 million in direct overtime wages. However, over the next 3 years the annual amount of direct overtime costs rose 96 percent, to \$30.4 million in 1992. During this same period, total paid overtime hours grew by 58 percent, from 769,512 in 1989 to 1,212,821 in 1992. Most recently, DOE's overtime costs dropped to \$26.5 million in 1993, largely on the basis of a decrease of \$3.5 million in overtime costs at the Bonneville Power Administration (BPA).⁶ Table 1 shows the growth in DOE's direct overtime costs since 1989.

Table 1: DOE's Direct Overtime Costs

Dollars in millions

Calendar year	Direct overtime costs	Paid overtime hours
1989	\$15.5	769,512
1990	\$17.9	825,820
1991	\$23.8	1,022,673
1992	\$30.4	1,212,821
1993	\$26.5	1,029,677

Indirect Costs Add to Overtime Expenditures

In addition to the direct costs of overtime, DOE pays some indirect costs for its share of Social Security contributions associated with the overtime paid to employees. The indirect cost paid varies, depending on whether the employee working overtime is subject to the Federal Employees Retirement System or the Civil Service Retirement System. On the basis of retirement system information provided to us by DOE, we determined that in 1993, the agency paid an estimated \$1 million in indirect costs for its share of Social Security contributions, in addition to the total direct overtime costs of \$26.5 million.

Another source of indirect overtime costs is unused compensatory time. DOE employees may choose to take compensatory time in lieu of direct payment for irregular or occasional overtime work. However, if compensatory time remains unused after 1 year, an employee is paid for those unused hours at an overtime rate. In 1993, DOE paid employees an additional \$490,357 for 23,092 hours of unused compensatory time.

⁶According to BPA officials, the decrease in overtime was part of an effort to reduce operating costs to address a deteriorating financial condition.

Activities Driving Overtime Costs Vary Widely

The organizations and types of activities contributing to DOE's overtime costs vary significantly. The overtime costs incurred at DOE organizations range from annual overtime costs of less than \$10,000, at several offices, such as the Office of Arms Control and Nonproliferation, to annual overtime costs of over \$9 million, at the BPA. (See app. II for a list of overtime costs for major DOE offices in 1993.)

Two DOE organizations, BPA and the Albuquerque Field Office, account for over 60 percent of DOE's total overtime costs. Over 90 percent of the overtime costs at Albuquerque can be attributed to a program that provides couriers who transport and escort special nuclear material throughout the country. At BPA, the types of activities driving overtime differ significantly from those at most DOE organizations. BPA is basically an electric utility responsible for electrical service throughout the Pacific Northwest; its typical overtime activities therefore include emergency electrical repairs.

Within the organizations, the types of activities driving overtime can vary significantly. For example, at the Rocky Flats Field Office, most overtime work included activities such as conducting plutonium remediation, providing on-site duty officers, training radiation workers, and preparing briefings and reports. However, in some cases employees worked overtime to process payroll information, prepare travel vouchers, and order supplies. Within DOE's Office of Human Resources and Administration at headquarters, employees worked overtime to install carpeting, provide drivers for senior DOE officials, staff the mail room, and provide courier service.

DOE's Efforts to Manage Overtime and Minimize Costs Have Been Limited

DOE's efforts to manage overtime and minimize costs have been limited by (1) vague written justifications for overtime and a lack of review beyond the level of the employees' immediate supervisors, (2) no requirement to use compensatory time as an alternative to direct payment and a policy that pays employees for unused compensatory time at the overtime rate, and (3) failure to plan annual leave to minimize the use of overtime.

Vague Justification for and Limited Review of Overtime

A lack of both detailed justification for overtime and upper-level management review limits DOE's efforts to manage overtime and minimize costs. The agency's policy states that overtime should be limited to "essential" work that cannot be completed during regular working hours. DOE, on its overtime request and authorization form, requests that

supervisors provide a written justification or explanation for the overtime they approve. However, many of the explanations provided at the offices we reviewed were vague and added little value to the management of overtime. For example:

- Office of Administrative Services. The same explanation—"support required by office"—was routinely provided as the justification for all the overtime worked.
- Logistics Operations Branch. Explanations included "special project" and "supervisory duties."
- Logistics Management Division. The explanation was the same for all those employees who claimed an estimated 14,000 hours of overtime in 1992: "dispatch vehicles, standby for and transporting VIPS, backup driver, courier duty, maintenance, and burn bag detail."
- Rocky Flats Office. Explanations for overtime in one pay period in 1993 included "inadequate number of staff at present time," "compliance issues," and "complete activities that cannot be accomplished during normal working hours."

Although DOE asks supervisors to provide written justification for all overtime worked, it has no guidance on what constitutes sufficient justification to demonstrate that the overtime work is "essential." In addition, although some offices may request higher-level review, DOE does not require that the justification for overtime be reviewed at a level above an employee's immediate supervisor. As a result, supervisors are basically writing the justifications to themselves. DOE supervisors responsible for approving employees' overtime at the offices we reviewed said that anything can be written to justify overtime. The overtime request and authorization form is simply a formality that adds little value to their management of overtime. The DOE officials responsible for developing and reviewing DOE offices' budgets—including overtime budgets—confirmed that they do not examine any of the detailed justifications provided for actual overtime worked. Nor have these officials conducted any assessments or studies on the use of and need for overtime within the agency. According to these officials, the overtime budgets are mostly based on past cost history and do not require detailed justification.

The lack of detailed written justifications and reviews beyond the level of the immediate supervisors does not place DOE in a strong position to weigh the relative importance of the different activities that drive overtime throughout the agency. Many of the offices we visited attributed the need for overtime to an inadequate level of staffing to meet increasing work

requirements. However, DOE is not in a position to assess what types of activities are driving overtime to determine whether additional staff should be hired or work requirements should be reduced. As a result, some questionable overtime work continues without detailed scrutiny to ensure that it is essential or cost-effective. For example, DOE drivers provide weekend car service for up to 45 senior DOE officials at headquarters. These assignments include picking officials up at their homes and driving them to the local airport. Although the actual trip may take less than an hour, any employee called in on a weekend receives a minimum of 4 hours of overtime. In addition, a minimum of two drivers are called in for any trip—one to actually drive and the other to staff the motor pool office and serve as backup. As a result, trips in the Washington, D.C., metropolitan area can cost DOE over \$150 for 8 hours of overtime plus the costs of operating the vehicles. Comparable cab fare ranges from \$15 to \$40.

Overtime Costs for Higher-Paid Employees Could Be Reduced

DOE could reduce its overtime costs by requiring compensatory time as an alternative to paying overtime wages to higher-paid employees—those with regular annual salaries in excess of \$40,000.⁷ Specifically, when overtime is irregular or occasional—not part of an employee's regularly scheduled workweek, with specific days and hours scheduled in writing before the workweek—DOE may require that compensatory time be granted to its higher-paid employees.⁸

The extent to which savings will be realized, however, will depend on how DOE manages the activities driving overtime. If the agency simply hires additional staff to perform these activities, then overall costs could actually increase. However, if the agency eliminates some activities or is able to offset peak work demands by requiring that compensatory time be taken when the work demand recedes, savings can be realized. Current agency policy does not provide its managers with the option of requiring its higher-paid officials to take compensatory time.

By providing compensatory time instead of paid compensation to its higher-paid employees, DOE may realize cost savings because these employees earn a large amount of overtime. Overall, in 1993 higher-paid employees earned an estimated \$4.7 million (about 18 percent) of the total

⁷Employees must be "exempt" from FLSA. An exempt employee is defined as someone in an executive, administrative, or professional position, as classified by the agency.

⁸When overtime is part of an employee's regularly scheduled workweek, the employee must be paid for overtime.

\$26.5 million that DOE paid in overtime. At some offices, the percentage of overtime earned by higher-paid employees is even greater. For example, higher-paid employees earned 85 percent (\$417,578 of \$490,644) of the total paid overtime at the Rocky Flats Field Office in 1992.⁹ Compensatory time could be provided instead of direct payment to higher-paid employees for any overtime that was irregular or occasional.

While DOE has no overall data on how much overtime is irregular or occasional, we found that overtime is often not regularly scheduled. For example, 21 of 33 higher-paid employees at the Rocky Flats Field Office worked unscheduled overtime during a 2-week period. Furthermore, of the remaining 12 employees who had scheduled overtime in advance, we believe that in every case the overtime was, in actuality, irregular. In this regard, supervisors at Rocky Flats, without knowing how much overtime would be needed or when it would be needed, routinely approved a schedule of overtime that far exceeded actual needs. In our example, the 12 employees with scheduled overtime were scheduled for a total of 383 hours of overtime; however, they actually worked only 108 hours, often at times that were different from the scheduled times.

According to an Office of Personnel Management official, many federal agencies do not pay their higher-paid employees for overtime because of budget constraints. In many cases, these agencies require that compensatory time be granted to higher-paid employees as a means of reducing costs. At one time, DOE required its higher-paid employees to take compensatory time. However, according to DOE's Office of Personnel Policy, the agency discontinued this practice because higher-paid employees would often not use their compensatory time within a year and would be paid for the unused compensatory time at the overtime rate anyway. However, federal personnel regulations do not require DOE to pay its higher-paid employees for unused compensatory time. Furthermore, an agency may provide that employees who fail to use compensatory time within a fixed time limit will lose the compensatory time without payment, unless they could not use the compensatory time because of work circumstances beyond their control.

When the IG raised these same issues in 1989, DOE responded that since higher-paid employees are limited to \$22 an hour for overtime pay, many of these employees are earning less than their regular hourly rate for overtime hours worked and that the agency is getting a bargain for the

⁹DOE officials at Rocky Flats noted that almost 90 percent of their employees are higher-paid and that most of their overtime work requires higher-paid employees. Thus, they would expect most overtime to be worked by higher-paid employees.

employees' time. Supervisors we spoke with added that those employees who must work overtime are often too busy to take their own annual leave, let alone compensatory hours. If overtime is required, the employees should decide whether they want direct payment or compensatory time. However, an agency that requires the use of compensatory time and sets a time limit for its use may make exceptions when work circumstances beyond the control of the employees prevent them from using compensatory time.

Annual Leave Is Not Planned to Minimize Overtime

Annual leave is not planned to minimize overtime despite DOE's policy that overtime should be limited through careful scheduling of leave and other absences. Specifically, the DOE order on leave administration states that

"except to meet specific management requirements and bona fide employee emergencies, annual leave should not be approved for an employee when such approval will require that employee to work overtime shortly before or after the requested absence, e.g., on the same day or following day."

However, we found a lack of awareness of this overtime-related requirement and a failure to follow it at the offices we reviewed. For example:

- Logistics Management Division. Of 19 employees who claimed overtime in 1992, we found that 18 took annual leave either the day before, the same day, or the day after working overtime at least once during the year.
- Logistics Operations Branch. Of 15 employees who claimed overtime in 1992, 12 took annual leave the day before, the same day, or the day after working overtime at least once during the year.
- Rocky Flats Field Office. Of 60 employees who worked overtime during a 2-week period in 1993, 15 took annual leave the day before, the same day, or the day after working overtime.
- Office of Administrative Services. Of 10 employees who worked overtime in 1992, 4 took annual leave the day before, the same day, or the day after working overtime at least once during the year.

Noncompliance with this requirement on scheduling leave can lead to potential abuses. For example, we identified employees who took annual leave the first 4 hours of a work day, worked 4 regular hours, and then worked an additional 4 hours at an overtime rate that was above their regular rate. As a result, these employees were paid at the overtime rate for half of an actual 8-hour day of work.

Many DOE supervisors at the offices we reviewed were not aware of this requirement. A major factor contributing to the lack of awareness is that the requirement is not included in DOE's policies on overtime but is contained in a separate policy on leave administration. However, the supervisors we interviewed did not believe that taking overtime and annual leave close together was necessarily wrong. The officials said that various circumstances may require overtime to be worked close to the time an employee takes annual leave but that this proximity does not mean that the annual leave caused the overtime. However, the officials agreed that the routine use of annual leave and overtime on the same day is an abuse that should not be allowed.

Conclusions

With the increase in DOE's overtime costs, it is important that the agency put itself in the best position to manage overtime and minimize its costs—especially in light of tighter budgets throughout the federal government. DOE can further strengthen and more effectively implement its overtime policies in three areas.

First, although DOE instituted an overtime authorization and approval form in response to the IG's 1989 report, the agency did not go far enough in documenting the justification for overtime. No guidance exists as to what constitutes adequate justification for overtime, nor is the justification reviewed from an agencywide perspective by management. As a result, some questionable overtime work—such as providing weekend car service for senior DOE officials—has become institutionalized within the agency.

Second, DOE does not provide its managers with the option of requiring higher-paid employees to accept compensatory time instead of payment for irregular or occasional overtime. Although the IG made a similar recommendation in 1989, DOE did not concur because it thought that overtime pay for higher-paid employees was a bargain and that the decision on how to compensate employees for overtime should be left to the employees and their immediate supervisors. However, in our view DOE managers should have the option of requiring the use of compensatory time because of the potential cost savings. This practice is commonly used by other federal agencies as a means to minimize overtime costs but is not an option available in DOE.

Finally, DOE did not agree with the recommendation in the IG's 1989 report that annual leave and overtime should not be approved in the same week because various circumstances could require overtime and annual leave in

the same week without necessarily causing the overtime. However, the routine scheduling of overtime and annual leave on the same day that we identified is an obvious abuse of overtime and unnecessarily increases its use.

Recommendations

To put DOE in a better position to manage overtime and minimize costs, we recommend that the Secretary of Energy take the following actions:

- Revise the agency's overtime policy guidance to more specifically define what constitutes adequate written justification to demonstrate that overtime is needed and cost-effective. Also, such justification should be reviewed periodically by DOE management to assess overall trends and ensure that the types of activities driving overtime are essential from an agencywide perspective.
- Develop a more restrictive policy on overtime payments to higher-paid employees. Specifically, for higher-paid employees, amend DOE's policy to allow DOE managers the option of requiring that compensatory time be granted for irregular or occasional overtime and that payments for unused compensatory time after a specified time be eliminated, unless the employee had no chance to use the compensatory time because of work demands. DOE should also ensure that supervisors are not routinely scheduling excessive amounts of overtime.
- Ensure more effective implementation of DOE's policy on overtime and annual leave by clarifying and increasing awareness of the requirement that annual leave and overtime should not be planned and approved close together (e.g., on the same day or the following day). This could be accomplished by ensuring that all overtime requirements are included in a single overtime policy directive and by periodically monitoring the implementation of this policy.

Agency Comments

We discussed the information in this report with DOE officials, including the Deputy Director of the Office of Human Resources and Administration, and with personnel specialists and managers within the Office of Personnel Policy and at DOE's Rocky Flats Field Office. These officials generally agreed with the facts as presented. However, the officials wanted to emphasize that the primary cause of overtime is an inadequate number of staff available to meet ever-increasing work requirements and that the only way to reduce overtime is to reduce work requirements or increase staffing levels. In our view, more adequate information on the type of work driving overtime, along with more detailed review and analysis by higher

levels of DOE management, will put DOE in a better position to weigh the trade-off between increasing staffing levels or reducing work requirements to reduce overtime. As agreed with your offices, we did not obtain written agency comments on a draft of this report.

We conducted this review at DOE headquarters and the Rocky Flats Field Office between September 1993 and July 1994 in accordance with generally accepted government auditing standards. To obtain information for this report, we reviewed federal personnel statutes and guidance and DOE orders and employee records, interviewed DOE program officials and contractors, and discussed overtime policies with Office of Personnel Management and personnel specialists in other federal agencies. (See app. I for a more detailed discussion of our scope and methodology.)

As arranged with your offices, unless you publicly announce the contents earlier, we plan no further distribution of this report until 30 days after the date of this letter. At that time, we will provide copies of the report to the Secretary of Energy; the Director, Office of Management and Budget; interested congressional committees; and other interested parties. We will also make copies available to others on request.

Please call me at (202) 512-3841 if you or your staff have any questions. Major contributors to this report are listed in appendix III.

Sincerely yours,



Victor S. Rezendes
Director, Energy and
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Contents

Letter	1
Appendix I Objectives, Scope, and Methodology	16
Appendix II DOE's Direct Overtime Costs in Total Dollars by Office for 1993	17
Appendix III Major Contributors to This Report	18
Table	Table 1: DOE's Direct Overtime Costs 4

Abbreviations

BPA	Bonneville Power Administration
DOE	Department of Energy
FLSA	Fair Labor Standards Act
GAO	General Accounting Office

Objectives, Scope, and Methodology

Our objectives in this review were to provide information on (1) the amount of overtime expense for federal employees incurred throughout the Department of Energy (DOE) and (2) how well DOE manages overtime and minimizes its costs.

For our first objective, we obtained and reviewed payroll data for 1989 through 1993 from DOE's Office of Payroll to determine how much overtime expense the agency had incurred for federal employees and how much each DOE office had incurred. In addition, we obtained the same detailed information from the Bonneville Power Administration, which has a payroll system separate from DOE's.

For our second objective, we obtained and reviewed all federal government and DOE policies pertaining to overtime for DOE employees. We discussed these policies with officials from DOE's Office of Personnel Policy and the Office of Personnel Management as well as with personnel specialists at other federal agencies and individual DOE managers at the offices we examined. We also examined employees' time and attendance records in detail at several units within DOE's Office of Human Resources and Administration at headquarters and at DOE's Rocky Flats Field Office in order to assess the implementation of the agency's overtime policies. These offices were selected because of their relatively high use of overtime.

DOE's Direct Overtime Costs in Total Dollars by Office for 1993

DOE office	1993 costs
Bonneville Power Administration	\$9,083,774
Albuquerque	7,183,588
Western Area Power Administration	3,145,429
Headquarters' Administration and Management	1,423,542
Environmental Restoration & Waste Management	819,921
Savannah River	530,097
Rocky Flats	389,032
Southwestern Power Administration	356,547
Environment Safety & Health	286,463
Defense Programs	270,730
Richland	269,413
Oak Ridge	195,830
Office of the Secretary	136,977
Idaho	131,624
Others	2,315,782
Total	\$26,538,749

Source: DOE's and the Bonneville Power Administration's Payroll Information Systems.

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