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MANAGING FOR RESULTS

Status of the Government
Performance and Results Act

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Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss the efforts that federal agencies are making in implementing the requirements of the Government Performance and Results Act (GPRA). As you know, this landmark legislation seeks to fundamentally change the focus of federal management and accountability from a preoccupation with inputs and processes to a greater focus on the outcomes that are being achieved. A focus on outcomes--in essence, a return-on-investment in federal programs--is especially important in the current environment in which the federal government faces severe and continuing budget pressure.

In our statement before this Subcommittee last week, we discussed how leading organizations use performance information to help achieve desired outcomes and improve processes.¹ My statement today will discuss our preliminary observations on the status of the implementation of GPRA--the federal government's central goal-setting and performance measurement statutory initiative. My comments are based on our initial work at the 24 major executive departments and agencies and other work we and others have done in this area. I will discuss five emerging challenges to the effective governmentwide implementation of GPRA. Our work and reports on leading state, foreign, and private sector management reform efforts have underscored the importance of meeting these challenges if GPRA is to be effectively implemented.² These five key challenges are

- developing and sustaining top management commitment to GPRA,
- building the capacity of agencies to implement GPRA and use the resulting performance information,
- creating incentives to implement GPRA and change the focus of management and accountability,
- integrating GPRA into daily operations, and
- building a more effective congressional oversight approach.

¹Managing for Results: Critical Actions for Measuring Performance (GAO/T-GGD/AIMD-95-187, June 20, 1995).

²Managing for Results: State Experiences Provide Insights for Federal Management Reforms (GAO/GGD-95-22, Dec. 21, 1994), Managing for Results: Experiences Abroad Suggest Insights for Federal Management Reforms (GAO/GGD-95-120, May 2, 1995), and Organizational Culture: Techniques Companies Use to Perpetuate or Change Beliefs and Values (GAO/NSIAD-92-105, Feb. 27, 1992).

Working with this Subcommittee and other committees and subcommittees, we will continue to monitor agencies' efforts in meeting GPRA's requirements and report to Congress as required by the act.

OVERVIEW OF GPRA REQUIREMENTS

GPRA establishes a legislative framework for having agencies set strategic goals, measure performance, and report on the degree to which goals were met. GPRA requires each agency to submit to the Office of Management and Budget (OMB) and Congress a strategic plan by September 30, 1997, covering at least 5 years, for the agency's program activities. In this plan, an agency is to lay out its mission, long-term goals and objectives, and strategies for achieving those goals and objectives. To be updated at least every 3 years, the plan is to serve as the starting point and basic underpinning of the agency's goal-setting and performance measurement process.

GPRA then requires each agency to submit to OMB, beginning for fiscal year 1999, an annual program performance plan. The first plans are to be submitted in the fall of 1997. The annual performance plan is to provide the direct linkage between the long-term strategic goals outlined in the agency's strategic plan and what managers and employees do day to day. In essence, this plan is to contain annual performance goals to gauge the agency's progress toward accomplishing its longer term strategic goals and identify the performance measures the agency will use to assess its progress.

Finally, by March 31, 2000, GPRA requires that each agency submit an annual program performance report to the President and Congress covering the previous fiscal year. This report is to provide important feedback to managers, policymakers, and the public on what was actually accomplished in the agency for the resources spent. The report is to have two primary elements: (1) a discussion of actual performance achieved compared to the goals laid out in the annual performance plan and (2) actions needed to achieve unmet goals.

INITIAL GPRA IMPLEMENTATION THROUGH PILOTS

Under GPRA, OMB is to select at least 10 agencies to pilot GPRA's performance planning and reporting requirements for one or more of the agencies' major functions and operations, in fiscal years 1994 through 1996. However, as an indication of the significant support for GPRA across the federal government, 71 pilots are now under way across most major federal agencies. While 77 pilots were designated by OMB, 4 pilots have withdrawn (and 2 more are planning to do so) because they overestimated their current abilities to meet the goal-setting and performance measurement requirements of GPRA, changed the focus of the participating agency away from the

original focus of the pilot, or because of other reasons, according to agency officials.³ We will continue to review the reasons these pilots withdrew or are withdrawing.

The 71 ongoing pilot participants range from individual programs to entire agencies, such as the Social Security Administration, the Internal Revenue Service, and the Defense Logistics Agency. Equally important, the pilots also cover a range of government activities and functions, including military operations in the Air Force Air Combat Command in the Department of Defense; regulatory programs, such as those conducted by the Occupational Safety and Health Administration in the Department of Labor; intergovernmental programs, such as those conducted by the Office of Child Support Enforcement in the Department of Health and Human Services; and businesslike functions, such as those conducted by the United States Mint in the Department of the Treasury.

As required, all of the pilots submitted performance plans to OMB for fiscal years 1994 and 1995. The initial set of 52 pilots selected in January 1994 also were required to submit their annual program performance reports to OMB by March 31, 1995. By mid-June 1995, 34 of these pilots had submitted their reports.⁴ We are now reviewing these reports to determine the degree to which they follow their respective performance plans and will provide the Subcommittee with a fuller assessment of the plans and reports in the coming months.

In crafting GPRA, Congress recognized that managerial accountability for results is linked to managers having sufficient flexibility, discretion, and authority to accomplish desired results. Thus, a second part of the pilot phase of GPRA is to pilot the effects of providing managers of federal programs with increased managerial flexibility in exchange for the potential of improved performance. During this phase, OMB may approve waivers from certain types of nonstatutory administrative procedural requirements for agencies. GPRA authorizes agencies to apply for managerial flexibility waivers in their annual performance plans beginning with fiscal year 1999. The

³An initial set of 52 pilots was selected in January 1994. Since then, an additional 25 pilots have been announced. The four pilots that have withdrawn for fiscal year 1996 are the General Service Administration's Information Resources Management Service, the Merit Systems Protection Board, the National Science Foundation's Education and Training Program, and the National Archives and Records Administration. The two programs that are planning to withdraw are the Department of Agriculture's Cooperative State Research, Education and Extension Service and the Department of Education's Office of Post Secondary Education.

⁴Of the 18 pilots that did not submit reports, 5 withdrew or were planning to do so. Of the remaining 13 pilots, some were still working on their reports, while others were negotiating or had reached agreement with OMB on how and when they would report.

nonstatutory requirements that OMB can waive under GPRA generally involve the allocation and use of resources, such as restrictions on shifting funds among items within a budget account. Such items may include, for example, contractual services and supplies, personnel compensation, personnel benefits, equipment, land, and structures.

Under GPRA, OMB is to designate the participants for a second set of pilots to focus on managerial accountability and flexibility for fiscal years 1995 and 1996. Of these pilots, GPRA requires that at least five agencies participate and that all of the participants be drawn from the first set of pilots working on performance planning and reporting. However, as of today's hearing--about three-fourths of the way through fiscal year 1995--OMB had not yet designated any of the managerial accountability and flexibility pilots. OMB officials said that the delay is due to a number of reasons. These reasons include priority being given to other GPRA work at OMB and the "limited" nature of the waiver nominations submitted by the agencies. OMB officials said that they are concerned as to whether five worthy candidates can be designated for the managerial flexibility pilots from the eight agencies that requested one or more waivers.

Our discussions with officials at OMB and in agencies suggest that a number of reasons may have contributed to the limited number of waiver nominations. For example, officials at a couple of agencies said that they had found that constraints to managerial flexibility that they had confronted originated within their own agencies and were not necessarily imposed upon them by central management agencies. Thus, they were able to address these issues without having to request a waiver. We are continuing to look at the reasons that the managerial flexibility pilots are not progressing as envisioned by GPRA and will report to the Subcommittee on our results.

GPRA also calls for a third set of pilot projects. Beginning in fiscal year 1998, a set of pilots are to be established to test the results of performance budgeting--linking proposed spending with expected performance levels. OMB is to designate at least five agencies as pilots in performance budgeting for fiscal years 1998 and 1999. At least three of these pilot agencies are to be selected from the first set of pilots working on performance planning and reporting.

AGENCIES' EFFORTS IN PREPARING FOR EFFECTIVE GOVERNMENTWIDE IMPLEMENTATION OF GPRA

Our work suggests that because of the time needed for agencies to set strategic goals, develop outcome-oriented performance measures, and gather and use performance information, agency components that are not participating in the pilots nevertheless need to begin now to prepare for governmentwide GPRA implementation in 1997. OMB also recognizes the long lead time needed for agencies to identify stakeholders and reach consensus on outcome-oriented goals. As a result, OMB has been strongly encouraging agencies to begin implementing GPRA requirements in their components that are not participating pilots well before 1997.

Our ongoing review of agencies' initial efforts to prepare for and implement GPRA suggests that the five emerging challenges I mentioned at the outset of my statement will need to be addressed if GPRA is to be successfully implemented governmentwide. Of these important challenges, developing and sustaining top management and congressional commitment clearly are the most important. Building capacity, creating incentives, and integrating GPRA into daily operations will be extremely difficult if the top leadership in an agency and Congress do not have an active, consistent, and continuing role in implementing GPRA and making it a success.

Developing and Sustaining Top Management Commitment

Our work has shown that the active involvement of agencies' top officials in setting goals, measuring performance, and using performance information is critical because these officials are best positioned to address the multiple competing stakeholder and customer demands that confront many federal programs. These officials also control the resources necessary to implement the actions that are needed to achieve agreed-upon strategic goals and objectives. As a result, strategic plans and performance measures that do not have the active support of top management will likely be of little or no value to an agency or Congress.

According to officials in most agencies, top managers appear to at least verbally support making the management changes envisioned by GPRA. In some cases, officials said that top managers' support for the strategic planning required by GPRA already has shown results. For example, officials at the departments of Energy and Education and at the National Aeronautics and Space Administration (NASA) said that strategic planning was used to make decisions about such things as priorities, allocation of scarce resources, and restructuring to achieve Energy's, Education's, and NASA's respective missions. The officials also said that their senior managers were using strategic plans and performance measurement information to respond to questions from, for example, the administration and Congress about the departments' and agency's basic missions, long-term objectives, and the major programs necessary to achieve those objectives. By ensuring clarity on an agency's mission and goals, the agency's top management can better set priorities and guide the agency during periods of downsizing and reorganization as well as during the normal course of operations.

However, sustaining that level of top management support will be a major challenge for many agencies because of the generally high turnover rate among political appointees. We have found that the median tenure of top political appointees in large agencies is about 2 years. We also have found that some positions are vacant longer than they are filled.⁵ Officials at a couple of agencies said that turnover among political appointees

⁵Political Appointees: Turnover Rates in Executive Schedule Positions Requiring Senate Confirmation (GAO/GGD-94-115FS, Apr. 21, 1994).

has hindered past long-term planning efforts. In fact, turnover among the political leadership already has begun to affect the implementation of GPRA during the pilot phase. For example, according to a Department of Labor official, disruption from political turnover at the Department contributed to the late submission of the Department's fiscal year 1994 GPRA pilot performance reports.

Turnover among political appointees is not the only problem. Another problem is getting the top management that is in place actively involved in implementing GPRA. For example, an official at the Federal Emergency Management Agency (FEMA) said that while senior management officials appeared to support the principles of planning and performance measurement, some of these officials were not actively involved in developing the goals and performance measures for the fiscal year 1995 GPRA pilot performance plan. As a result, some managers did not agree with the measures that were developed, and therefore some of the measures were not being implemented. Since that time, according to the FEMA official, FEMA has started to build better support and more active involvement in implementing GPRA among its senior leadership. As a result, performance measures in FEMA's current pilot performance plan have a greater chance of being fully implemented, according to this official.

GPRA, with its statutory planning and reporting requirements, provides at least the possibility that the commitment of agencies' top management to it will be sustained across the tenures of various political appointees. But, for this to happen most effectively, top career officials must join with political appointees in assuming a leadership role in implementing GPRA. A committed career leadership can help ensure that the goal-setting and performance measurement processes encompassed by GPRA will have some continuity even with political turnover.

Building Capacity to Implement GPRA and Use Performance Information

One of the most important areas in which top management can clearly demonstrate commitment to GPRA is by ensuring that their agencies have the capacity to make the needed changes and effectively manage toward achieving desired outcomes. In our testimony before this Subcommittee last week and in numerous other reports and testimonies, we have noted that urgent attention is needed to strengthen the systems and processes agencies have for generating and using financial and program information.⁶ This information is critical for sound decisionmaking. Equally important is the government's need to build the knowledge and skills of its management and staff in setting goals, measuring performance, and using performance information to improve

⁶Managing for Results: Steps for Strengthening Federal Management (GAO/T-GGD/AIMD-95-158, May 9, 1995) and GAO/T-GGD/AIMD-95-187, June 20, 1995. Also see our reports and testimonies included in footnotes and the Related GAO Products section of this statement.

performance.⁷ The Office of Personnel Management (OPM) estimated in 1993 that there were more than 300,000 managers in the federal government who would need to be trained in GPRA.

Our work has shown that one area sorely in need of capacity building is the ability of agencies to conduct systematic program evaluation.⁸ Performance information provides valuable data on the degree to which an outcome has been attained, but it does not identify the extent to which an agency's actions caused an outcome to occur. Program evaluation is critical for agencies to determine the reason their goals are or are not being met and the actions needed to meet unmet goals.

Our review of leading state and foreign governments found that they recognized the need to develop their expertise in a variety of areas as they implemented their management reforms.⁹ These areas include performance measurement, the use of performance information, and program evaluation. The governments found that agencies needed several years of experience before they felt comfortable with measuring their performance correctly and using performance information effectively. Similarly, our review of successful private sector organizations has shown that training and capacity building were critical to the success of their efforts.¹⁰ As a result, these successful governments and private organizations made substantial investments in providing training to staff at all levels in their organizations, from the top management to the line staff who implemented programs on a day-to-day basis.

In Australia, for example, the government spends about 5 percent of its public service personnel budget on training, according to a recent report by Dr. Donald F. Kettl for the Brookings Institution's Center for Public Management.¹¹ In contrast, the U.S.

⁷GPRA requires OPM, in consultation with the Director of OMB and the Comptroller General of the United States, to develop a strategic planning and performance measurement training component for its management training program and otherwise provide managers with an orientation on the development and use of strategic planning and program performance measurement. At the request of OPM, we provided assistance in the development of its GPRA training course and continue to provide support to its training efforts.

⁸Program Evaluation Issues (GAO/OCG-93-6TR, Dec. 1992).

⁹GAO/GGD-95-22, December 21, 1994, and GAO/GGD-95-120, May 2, 1995.

¹⁰GAO/NSIAD-92-105, February 27, 1992.

¹¹Dr. Donald F. Kettl, Reinventing Government? Appraising the National Performance Review, The Brookings Institution, Center for Public Management, Washington, D.C., August 19, 1994.

federal government invested only about 1.3 percent of its personnel budget in training in fiscal year 1991, according to Dr. Kettl.

It seems reasonable to assume that in the current environment of severe resource constraints, maintaining existing federal training budgets will be a formidable challenge for many agencies and that major increases in federal training budgets are not likely. Thus, agencies will need to seek new, creative, and less costly ways to build their capacities to implement GPRA and to use the resulting performance information to improve their programs. According to agency officials, several agencies have provided orientations on GPRA to senior managers and select groups within the agency. In some cases, such as the departments of Health and Human Services and the Interior, in-house coordinators are leading training efforts and serving as mentors on GPRA. However, most agencies have not yet developed or implemented an agencywide training strategy that identifies who needs to be trained, on what, how, and when. The absence of training and capacity-building strategies in many agencies is a source of some concern because of the size and scope of the training and capacity-building effort that appear needed.

Creating Incentives to Implement GPRA and Encourage a Focus on Results

The federal government presently has a mixed system of incentives that does not necessarily encourage agencies to set ambitious, outcome-oriented goals and measure and report performance accurately. In public organizations, the use of performance measurements and reporting can result in sharpened public criticism, over-emphasis on inputs and processes, and reductions in dollar and staffing authorizations. This too often leads federal managers to focus on ensuring that their programs rigidly adhere to prescribed processes, at the expense of focusing on outcomes. However, Congress recognized in passing GPRA that managerial flexibility and authority are important to identifying innovative ways to "do more with less". To better achieve congressional intent, the federal government will need to create internal and external incentives that encourage and reinforce a focus on outcomes.

Officials in a number of federal agencies said that one of the single most important incentives to changing behavior in their agencies so that managers and staff focus more on achieving desired outcomes will be the degree to which top leadership actively demonstrates its support for such change. Our work has shown that when top officials publicly focus on strategic goals, demand outcome-oriented information, and make decisions guided by that information, this sends a clear message throughout an agency that it is not doing business as usual. As I will discuss in a moment, Congress has an equally important role in instilling a focus on outcomes in federal agencies.

In our statement before this Subcommittee last week, we noted that our work has shown that there is as yet no consensus on the best approach for holding individuals accountable for results. While a focus on outcomes is critical for assessing the overall

worth of an effort, line managers and staff understandably may be reluctant to commit to achieving outcomes that they do not totally control for fear that negative performance information will be used against them. Our work has shown that leading state and foreign governments--that in some cases have been seeking to make their governments more outcome-focused for a decade or more--continue to grapple with these same issues.

GPRA's intent to focus management and accountability on outcomes, coupled with the significant downsizing taking place across the federal government, may require a fundamental rethinking of how the public service system should operate. To help address this challenge, we recently convened a 2-day symposium of 32 officials from leading organizations in the private sector and from federal, state, local, and foreign governments. The connection between effectively managing staff and implementing GPRA was noted at the symposium. At the request of Congress, we are using the results of that symposium to develop a framework of key principles that could be considered as a starting point for discussing changes to the public service.

Integrating GPRA Into Daily Operations

Our work has shown that if planning and performance measurement are going to provide information that is both useful and used, they must be integrated with daily operations in the agencies. In our statement before this Subcommittee last week, we noted that even the best performance information is of limited value if it is not used to identify performance gaps, set improvement targets, and improve results. Our work on leading organizations in the private sector and in state and foreign governments has shown that these organizations recognize that it is not enough just to measure outcomes. Such organizations recognize that they also need to continuously assess their core processes that contribute to achieving their desired outcomes.

Our work reviewing goal-setting and performance measurement efforts in the federal government suggests that most federal agencies still have a long way to go before they will be able to identify and use outcome information as intended by GPRA. For example, officials at federal research agencies, including the Department of Energy and NASA, said that it is difficult to develop meaningful measures for basic research programs whose outcomes may not be achieved for more than 20 years. Officials at many agencies believe it will take several years of experience in developing performance measures and collecting and using performance information before the agencies are comfortable that their measures are useful for assessing the progress made toward achieving their long-term outcomes.

In addition, the experiences of FEMA provide an example of how agencies will need to adjust their program activities to ensure that the activities produce the desired outcomes. One of FEMA's desired outcomes is to help individuals and communities recover from natural disasters. During the midwestern floods in 1993, FEMA discovered that many of the victims did not have flood insurance. The lack of flood

insurance meant that most flood victims had to rely on taxpayer-supported federal disaster assistance funds, which were not intended to cover all losses from the floods. According to FEMA, its average individual family grant in the midwestern floods was between \$2,000 and \$3,000, and its maximum individual family grant was \$11,900. The maximum amount of Small Business Administration loans were \$1.5 million for businesses and for individuals, \$100,000 for real property, and \$20,000 for personal property. Further, disaster loan recipients had to repay those loans with interest, on top of their existing mortgages. However, for those who were insured through the self-supporting National Flood Insurance Program, the average flood insurance claim paid was about \$25,000--more than double the amount of FEMA's maximum disaster grant. As a result of this experience, FEMA launched an effort to increase the number of flood insurance policyholders--a program area that had not been a traditional focus but that is now understood as being important to achieving FEMA's desired outcome of helping individuals and communities recover from natural disasters while at the same time reducing the cost of that assistance.

OMB's review of the pilots' initial set of performance plans underscored the amount of progress that agencies will need to make before the goal-setting and performance measurement requirements of GPRA can be used to drive daily operations in the federal government. OMB found that in about 20 percent of the performance plans, the goals and measures were not precise enough to be useful in management or budgeting. For example, OMB noted that some agencies' performance goals lacked the numerical values and baselines that will be important for the agencies to assess performance and target those areas most in need of improvement.

Building a More Effective Congressional Oversight Approach

Congress, as a prime user of performance and financial information, has a major stake in ensuring that GPRA is effectively implemented. This is especially true if performance information developed under GPRA is to be used to inform resource allocation decisions, as is intended by the act. OMB has sought to expand the amount and prominence of performance information in helping to guide executive branch budget decisions. This effort is serving as a major impetus to accelerate agencies' GPRA efforts. However, our work at several states regarded as leaders in using performance information in their executive-legislative budget process suggests that developing performance measures that are credible enough to influence executive and legislative budget decisions will be a significant challenge.¹²

As a result, agencies' GPRA efforts will be further reinforced if Congress too shows a knowledgeable interest in performance information in its oversight of agencies and their

¹²Performance Budgeting: State Experiences and Implications for the Federal Government (GAO/AFMD-93-41, Feb. 17, 1993).

budgets. This hearing, as the first congressional oversight hearing to focus exclusively on the status of GPRA implementation, is an important step in reinforcing to the agencies the importance that Congress places on setting outcome-oriented goals, measuring performance, and using performance for decisionmaking and accountability.

Congress needs to take more steps in this regard. One key step to sharpening agencies' focus on outcomes would be for congressional committees of jurisdiction to hold comprehensive oversight hearings--annually or at least once during each Congress--using a wide range of program and financial information. Agencies' program performance information that will be generated under GPRA and the audited financial statements that are being developed to comply with the Government Management Reform Act should serve as the basis for these hearings, with additional information from GAO and other congressional agencies, the Inspectors General, and agencies' own program evaluations and audits. The information should provide Congress with a comprehensive picture of what each agency is achieving and at what cost.

In summary, Mr. Chairman, GPRA provides a legislative framework for changing the basic orientation of federal management and accountability to a greater focus on achieving outcomes. But to be successful, GPRA will require that top officials in federal agencies assume personal leadership for its implementation. Agencies will also need to build capacity and provide incentives for focusing on results and to integrate GPRA into their daily operations. In recent appearances before this Subcommittee, I have discussed the need for federal agencies to make substantial improvements in their performance. GPRA, if successfully implemented, provides the framework for making these needed improvements.

This concludes my prepared statement, Mr. Chairman. My colleagues and I would be pleased to answer any questions.

RELATED GAO PRODUCTS

Government Reform: Goal-Setting and Performance (GAO/AIMD/GGD-95-130R, Mar. 27, 1995).

Government Reform: Using Reengineering and Technology to Improve Government Performance (GAO/T-OCG-95-2, Feb. 2, 1995).

Reengineering: Opportunities to Improve (GAO/AIMD-95-67R, Jan. 6, 1995).

Reengineering Organizations: Results of a GAO Symposium (GAO/NSIAD-95-34, Dec. 13, 1994).

Management Reform: Implementation of the National Performance Review's Recommendations (GAO/OCG-95-1, Dec. 5, 1994).

Financial Management: CFO Act Is Achieving Meaningful Progress (GAO/T-AIMD-94-149, June 21, 1994).

Executive Guide: Improving Mission Performance Through Strategic Information Management and Technology (GAO/AIMD-94-115, May 1994).

Management Reforms: Examples of Public and Private Innovations to Improve Service Delivery (GAO/AIMD/GGD-94-90BR, Feb. 11, 1994).

Improving Government: Actions Needed to Sustain and Enhance Management Reforms (GAO/T-OCG-94-1, Jan. 27, 1994).

Improving Government: Measuring Performance and Acting on Proposals for Change (GAO/T-GGD-93-14, Mar. 23, 1993).

Government Management Issues (GAO/OCG-93-3TR, Dec. 1992).

Performance Measurement: An Important Tool in Managing for Results (GAO/T-GGD-92-35, May 5, 1992).

Program Performance Measures: Federal Agency Collection and Use of Performance Data (GAO/GGD-92-65, May 4, 1992).

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