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Travel System Checklist

Systems Reviewed Under the Federal
Financial Management Improvement
Act of 1996



Exposure Draft

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Section 101
of the National Labor Relations Act



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PREFACE

The Federal Financial Management Improvement Act (FFMIA) of 1996, requires, among other things, that agencies implement and maintain management systems that comply with federal financial management systems requirements. These requirements are detailed in the Financial Management Systems Requirements series issued by the Joint Financial Management Improvement Program (JFMIP) and in the Office of Management and Budget (OMB) guidance referred to in those documents.

To help agencies review their financial management systems and assist auditors with their responsibilities under FFMIA,¹ we have developed eight checklists, which we are issuing concurrently for comment as exposure drafts. Seven of the checklists reflect the system requirements defined by JFMIP. The eighth checklist, based on the JFMIP framework document, describes a single integrated financial management system and is primarily a reference tool rather than a standard-setting document.

As more system requirements are issued, we intend to develop additional checklists. When these checklists are issued in final form, they will be available on the Internet on GAO's Home Page (www.gao.gov).

Additional copies of the exposure draft of this checklist can be obtained from Room 1100, 700 4th St. NW, U.S. General Accounting Office, Washington, D.C. 20548, or by calling (202) 512-6000. Please send comments by February 28, 1998 to Robert W. Gramling, Director, Corporate Audits and Standards, Accounting and Information Management Division, at

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¹The final form of this checklist will be included in GAO's Financial Audit Manual.

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Abbreviations

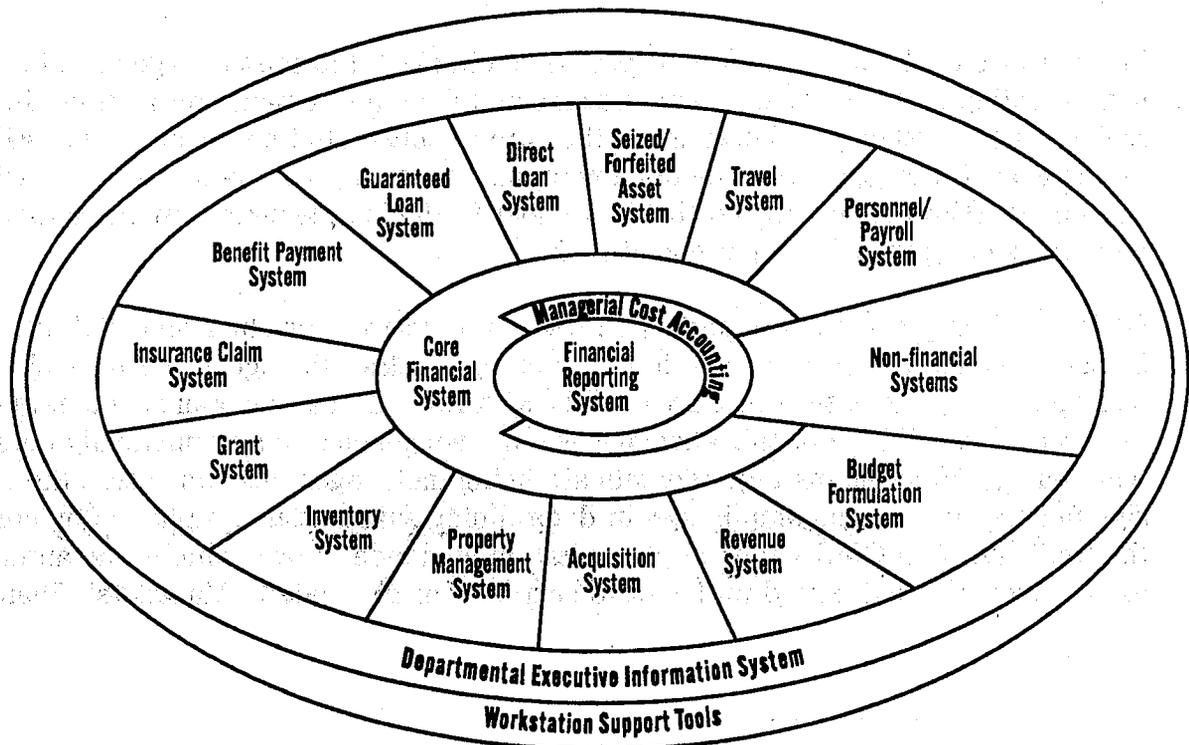
ATM	automatic teller machine
ETF	electronic funds transfer
FFMIA	Federal Financial Management Improvement Act of 1996
GSA	General Services Administration
GTR	government transportation request
JFMIP	Joint Financial Management Improvement Program
JFTR	Joint Federal Travel Regulations
M&IE	meals and incidental expenses
OMB	Office of Management and Budget
POV	privately owned vehicle
RIT	relocation income tax allowance
NARA	National Archives and Records Administration
WTA	withholding tax allowance

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OVERVIEW

The Federal Financial Management Improvement Act (FFMIA) of 1996, requires, among other things, that agencies implement and maintain financial management systems that comply with federal financial management systems requirements. These system requirements are detailed in the Financial Management Systems Requirements series issued by the Joint Financial Management Improvement Program (JFMIP) and Office of Management and Budget (OMB) Circular A-127, Financial Management Systems. The JFMIP requirements documents identify (1) a framework for financial management systems, (2) core financial systems requirements, and (3) 16 other systems supporting agency operations. Figure 1 illustrates how these elements fit together in an agency systems architecture.

Figure 1: Agency Systems Architecture



Source: JFMIP Federal Financial Management System Requirements documents.

To date, JFMIP has issued the framework and core documents and 6 of the 16 systems identified in the architecture.²

GAO is issuing this and seven other checklists that correspond to the JFMIP documents as part of its Financial Management Series. GAO will issue other checklists as additional systems requirements are defined.

Authoritative Guidance

OMB Circular A-127 and OMB's Implementation Guidance for the Federal Financial Management Improvement Act (FFMIA) of 1996, issued September 9, 1997, provide the basis for assessing compliance with the FFMIA requirement for agencies to implement and maintain financial management systems that comply substantially with federal requirements. OMB's September 1997 implementation guidance identifies various criteria that an agency must meet to be in substantial compliance with these requirements.

The source of all the questions in this checklist is the JFMIP's Federal Financial Management System Requirements Travel System Requirements (FFMRS-3, January 1991).

Purpose of This Guide and How to Use It

The purpose of this document is to provide a checklist to assist (1) agencies in implementing and monitoring their systems and (2) management and auditors in reviewing the systems to determine if they are in substantial compliance with FFMIA. The checklist, the JFMIP source document, and the two previously mentioned OMB documents (Circular A-127 and the September 9, 1997 implementation guidance) should be used concurrently by experienced staff.

OMB's 1997 implementation guidance provides indicators for chief financial officers and inspector generals to assist them in determining whether the agency's financial management systems substantially comply with federal financial management systems requirements. Filling out this checklist will allow agencies to systematically determine whether specific systems requirements are being met. Agencies can assess the significance of any noncompliances in determining substantial compliance by considering the "indicators" in OMB's 1997 implementation guidance. For example, the annual agency assurance statement issued pursuant to section 4 of the Federal Managers' Financial

²Thus far, the series includes the (1) Framework for Federal Financial Management Systems, (2) Core Financial System Requirements, (3) Inventory System Requirements, (4) Seized/Forfeited Asset System Requirements, (5) Direct Loan System Requirements, (6) Guaranteed Loan System Requirements, (7) Travel System Requirements, (8) and Personnel-Payroll System Requirements.

Integrity Act is one of those indicators. Agencies can use GAO's checklists to help determine annual compliance with the section 4 requirement.

The following Travel System Requirements section contains a brief narrative followed by the checklist, which is organized by functions contained in the source JFMIP document.

In the checklist, two columns follow each question. Use the first column to answer each question "Yes," "No," or "NA." Use the second column to explain your answer. A "Yes" answer should indicate that the agency's system or systems provide for the capability described in the question. For each "Yes" answer, briefly describe how the system(s) contain the capability and refer to a source that explains or shows the capability.

A "No" answer indicates that the capability does not exist. For a "No" answer, the second column should provide an explanation and a reference to the supporting documentation. Such explanations could include the following: (1) The agency is working on modifying or implementing its system(s) to have the capability available in subsequent years. (2) Management believes the capability is not cost effective and will not enhance the systems' ability to manage operations. Refer to any cost-benefit studies that support such explanation. If there are none, provide a full explanation.

Not every guide may apply to an agency. Further, while a guide may be applicable to an agency, certain questions within the guide may not be applicable. Answer such nonapplicable question(s) with an "NA" and provide an appropriate explanation in the second column.

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TRAVEL SYSTEM REQUIREMENTS

The travel system requirements document helps agencies meet government requirements with a system that tracks the status of travel orders and travel vouchers as they go through the various stages of preparation and approval consistent with laws and policies.

The 10 functions of the travel system are discussed below.

1. Travel Authorization is the foundation upon which all other travel documents are processed. No travel advance or voucher payment can be made until the corresponding authorization has been established. (The checklist questions for this area are drawn from pp. 9-10 of the source document.)
2. Travel Advances provide for entry, processing, approval, and the payment and liquidation of government funds used to defray travel expenses of employee or non-employees. (The checklist questions for this area are drawn from pp. 10-11 of the source document.)
3. Travel Voucher is the filing by the government traveler for reimbursement of travel expenses once a travel assignment has been completed. (The checklist questions for this area are drawn from pp. 11-13 of the source document.)
4. Local Travel is used to produce a local travel voucher by entering selected data into the system to obligate and pay local travel. (The checklist questions for this area are drawn from pp. 13-14 of the source document.)
5. Sponsored Travel is the process for the acceptance of payment in cash or in-kind acceptance of services from nonfederal sources to defray in whole or in part the travel or related expenses of civilian employees. (The checklist questions for this area are drawn from pp. 14-15 of the source document.)
6. Interface Requirements provide travel activity transactions to the core financial system. (The checklist questions for this area are drawn from page 15 of the source document.)
7. Reports provide the capability to generate the required standard reports for control purposes. (The checklist questions for this area are drawn from page 16 of the source document.)
8. Withholding Tax Allowance (WTA) and Relocation Income Tax (RIT) Allowance provides the capability to maintain a record of all relocation expenses and process

Travel System Requirements

multiple relocation income tax allowances. (The checklist questions for this area are drawn from page 17 of the source document.)

9. System Administration provides centralized control and administration of the travel system. (The checklist questions for this area are drawn from pp. 17-18 of the source document.)
10. Records Retention provides for the retention and destruction of travel records. (The checklist questions for this area are drawn from page 19 of the source document.)

The checklist questions follow the JFMIP source document. It should be noted that not all questions will apply in all situations and, as with the use of any checklist, professional judgment should be exercised. Using the JFMIP source document along with the two previously mentioned OMB documents will help ensure that the user is cognizant of the background information and definitions necessary to fully understand the questions.

Travel System Requirements

Travel authorization function	Yes/no NA	Explanation
<p>Does the function:</p> <p>1. Provide the capability to create travel orders and provide funds certification for domestic, in-cash or in-kind, or unlimited and limited travel authorizations?</p>		
<p>2. Provide the capability to maintain the order of precedence for executing each travel step (i.e., authorization must precede an advance)?</p>		
<p>3. Provide override capability to change the order of precedence of the processing steps to handle unusual travel demands or local travel?</p>		
<p>4. Provide for determining whether the traveler is a holder of a government-issued charge card or is eligible for a card based on frequency of travel?</p>		

Travel System Requirements

Travel authorization function	Yes/no NA	Explanation
5. Allow for processing unlimited open-travel authorizations, limited open-travel authorizations, and trip-by-trip authorizations?		
6. Provide for coding and processing structures that will link all phases of travel together?		
7. Provide for verification that authorization exists and that the travel ceilings have not been exceeded?		
8. Record detailed itinerary information?		
9. Calculate authorized per diem and meals and incidental expenses (M&IE) based on the itinerary and actual travel performed?		

Travel System Requirements

Travel authorization function	Yes/no NA	Explanation
10. Provide for the electronic routing, including categories of travel that will have special routing considerations, of travel authorizations to approving and reviewing officials?		
11. Provide the ability to cite multiple funding sources for each trip planned and authorized?		
12. Provide the capability to process travel orders with split fiscal year funding and with multiple funding and object classification codes?		
13. Provide for identifying valid travelers and have available certain key information about the traveler to be used in the travel system processing steps?		
14. Maintain adequate separation of duties?		

Travel System Requirements

Travel authorization function	Yes/no NA	Explanation
15. Allow correction, amendment, and cancellation of the travel order with appropriate controls and reports to the traveler, approving official, and accounting office?		
16. Provide at initial entry for retention of the traveler's personal information (e.g., staff ID, Social Security number, payment address, permanent duty station, organization, position title, office phone) for subsequent travel actions?		
17. Provide for recording travel authorizations for official travel that is performed at no expense to the government for administrative control and fund control purposes and for the establishment of the rights and entitlements of the traveler?		

Travel System Requirements

Travel advances function	Yes/no NA	Explanation
<p>Does the function:</p> <p>1. Provide the capability to set, change, and apply established limits on travel advances in whatever mode selected for payment?</p>		
<p>2. Provide for use of Automated Teller Machines (ATMs) for advances and to account for handling charges based on travel regulations or other criteria established by an agency?</p>		
<p>3. Provide for aging outstanding travel advances based on the end of trip date and generate follow-up letters and memoranda to the travelers and administrative staff concerning delinquent advances affecting payroll offsets or other means of collection?</p>		

Travel System Requirements

Travel advances function	Yes/no NA	Explanation
<p>4. Provide properly authorized and approved travel advance transactions for direct deposit or to the cashiering function (cash, travelers checks, third party drafts, etc.), if applicable? Also provide the capability to reflect cash disbursements from the cashier against the appropriate authorizing and payment documents to preclude duplicate payments and update the travel advance aging and collection process?</p>		
<p>5. Interface with the agency's accounts receivable system and the Standard General Ledger to establish a receivable for overdue travel advances and ensure that these are collected through normal agency collection procedures?</p>		

Travel System Requirements

Travel advances function	Yes/no NA	Explanation
6. Provide for limiting the allowed advance based upon transportation method (Government Transportation Request (GTR) vs. non-GTR), subsistence rates (single trip vs. long-term vs. special rate a trip), miscellaneous expenses, and possession of or eligibility for a charge card? (Advances issued to holders of or those eligible for contractor-issued charge cards are to be held to a minimum and only approved when circumstances warrant.)		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
1. Provide messages to the user regarding required receipts, surrendering unused tickets, refunds, certificates, etc., and provide supporting documentation requirements and justifications?		
2. Process partial claims against a travel order to expedite liquidation of an outstanding advance?		
3. Capture of information on entry dates for tracking management report requirements?		
4. Allow entering subsistence rates, mileage allowance, etc., when not available from the tables in the travel system?		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
<p>5. Provide the capability to draw upon the information provided by the traveler? (The system should format and prepare the voucher/claim as required. The system should include a database of per diem, mileage allowances, standard mileage (distances), etc., that will provide data to the authorization and voucher preparation processes. The system should calculate authorized amounts based on itinerary and other related information.)</p>		
<p>6. Provide the capability to calculate entitlements after entry of required information? It should make required reductions or adjustments in allowances against standard parameters. Provide the override capability to handle special travel that falls outside the standard parameters of the system?</p>		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
7. Provide for certification statements and other standard clauses required on the vouchers? (The statements should be made part of the system and be entered either automatically on the voucher or be available for selection by the operator.)		
8. Provide the capability to cite multiple funding sources?		
9. Provide information to the user on required receipts and documentation based on standard parameters? (The system should provide for partial vouchering and for amended vouchers and shall have the capability to update related systems/modules.)		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
<p>10. Provide to the traveler the capability to create and modify travel vouchers before final approval? (The voucher then would be electronically transferred and queued to the approving official. The approving official would either deny and remand it to the traveler or approve it through electronic signature and forward it for audit and certification for payment.)</p>		
<p>11. Provide for a tracking system that will allow travelers, payment offices, etc., to determine the status of any voucher/claim?</p>		
<p>12. Provide for the generation of notices to the traveler when information has not been submitted on time; follow up on these notices?</p>		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
<p>13. Provide interfaces with the accounts receivable module when salary offsets or other management reports are generated to support fiscal period cut-offs or on demand for interim periods? (Access to claims should be controlled as determined by each agency.)</p>		
<p>14. Provide the capability to allow a requesting office to generate a request for approval and transmit it through appropriate agency channels to the approving official for review and action? (The routing and approval levels may be different and defined by each agency. Once the approvals are obtained, the system will include the approvals on the travel voucher.)</p>		
<p>15. Allow special routing and approval levels for certain classes of travel, e.g., international travel or travel external to the agency?</p>		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
<p>16. Provide for matching of travel vouchers with the travel authorizations and/or centrally issued passenger tickets and provide for audit of the claim in accordance with federal travel regulations for relocations of civil service employees and the temporary duty travel of all government travelers (domestic and international), the joint federal travel regulations (JFTR) for the travel of all military members, and the foreign service travel regulations for relocations or special allowance travel of foreign service employees?</p>		
<p>17. Integrate the issuance and control of the travel advances with the travel voucher payment process to ensure that the advance is liquidated or collected prior to the issuance of a payment to the traveler unless the traveler has been authorized a travel advance?</p>		

Travel System Requirements

Travel voucher function	Yes/no NA	Explanation
<p>18. Provide for a mechanism that is flexible in defining sampling criteria such as dollar amount, travel type, etc., to randomly select sample voucher packages (approved voucher and receipts) for submission to the finance or other designated office for voucher examination and receipt verification?</p>		
<p>19. Track and report travel obligation and liquidation information based on OMB-defined travel purposes?</p>		

Travel System Requirements

Local travel process	Yes/no NA	Explanation
<p>Does the system:</p> <p>1. Produce the local travel voucher and prepare additional copies as needed?</p>		
<p>2. Allow the authorizing official to sign or indicate that the travel for reimbursable claim is authorized?</p>		
<p>3. Provide for funds certification?</p>		
<p>4. Provide the capability for the system to derive or allow the user to assign appropriate accounting classification data to update the accounting system?</p>		
<p>5. Recording obligations and disbursements for registration fees for attendance at non-government sponsored meetings (where no travel expenses other than transportation are involved)?</p>		

Travel System Requirements

Local travel process	Yes/no NA	Explanation
<p>6. Automatically create a transaction code to record obligation and payment into the system along with other appropriate accounting information? (The system must provide an avenue for recording the type of disbursement, record the appropriate schedule number in the system, and update the subsidiary ledgers and the standard general ledger.)</p>		

Travel System Requirements

Sponsored travel process	Yes/no NA	Explanation
<p>Does the system:</p> <p>1. Enter the approval or disapproval, by a designated individual, of the approval office and accommodate an approving official at an off-site location?</p>		
<p>2. Ensure that sponsored travel is administratively approved prior to final approval of the travel order (with the exception of an override ability to approve sponsored travel after the fact if necessary)? (Upon approval of the sponsored travel request, the travel management system should prompt the traveler through the system or generate a report to advise the traveler (or the travel office) to enter the travel order in the system.)</p>		
<p>3. Provide notification to the accounting office of required information to establish accounts receivable for deposits/collections?</p>		

Travel System Requirements

Sponsored travel process	Yes/no NA	Explanation
<p>4. Provide the capability to indicate the amounts and entitlements to be paid by the government and those to be paid by the sponsoring organization? (For example, if the government authorizes payment of the traveler's meals and incidental expenses and the sponsoring organization is paying for the hotel and airfare (services in-kind), then this must be clearly shown on the travel order. Estimated amounts should be shown where actual amounts are unknown. Traveler's entitlements are limited to those authorized under federal regulations even with regard to sponsored travel.)</p>		
<p>5. Provide the capability in the accounting system to record from the voucher the certified amounts of cash to be deposited to the appropriation or the income to the employee in the form of services in-kind?</p>		

Travel System Requirements

Sponsored travel process	Yes/no NA	Explanation
6. Provide the capability to generate the appropriate obligation records to reflect the cost of the trip to be funded by the government and transactions to record the receipt of income from non-federal sources? (This could be linked with an accounts receivable system.)		
7. Provide reports to the accounting office to indicate outstanding vouchers where certifications by the traveler have not yet been submitted for sponsored travel?		

Travel System Requirements

Interface requirements process	Yes/no NA	Explanation
<p>Does the system provide travel activity transactions to the core financial system by:</p> <p>1. generating obligation records, including deobligations (cancellations) and adjustments (amendments)?</p>		
<p>2. Updating funds control?</p>		
<p>3. Updating the standard general ledger?</p>		
<p>4. Generating disbursement actions by check, electronic funds transfer (ETF), etc., with corresponding accounting transactions? (To the extent possible and consistent with current GAO, General Services Administration (GSA), and Department of Treasury (Treasury) requirements, the system should provide for electronic transfer of funds.)</p>		

Travel System Requirements

Interface requirements process	Yes/no NA	Explanation
5. Recording travel advance issuance and liquidation actions against corresponding obligation and expenditure records?		
Does the system: 6. Provide an interface with the accounts payable function to provide automated scheduling of travel and transportation voucher payments and provide a medium to facilitate the payment of travel vouchers with the cashier function?		
7. Provide for recording sufficient airline ticket information that is essential to the airline ticket payment process so that the accounting office may review the information, verify the amount cited on the airline bill, and determine if a refund is due or reconcile other ticketing differences so that correct payment is made?		

Travel System Requirements

Reports process	Yes/no NA	Explanation
<p>Does the function:</p> <ol style="list-style-type: none"> 1. Maintain data activity that would include all the information entered by the traveler, the current date, and status of all travel documents? 		
<ol style="list-style-type: none"> 2. Provide for the retrieval of balances and costs by traveler name and Social Security number including data elements for nonfederal travelers, fund source(s), organization, project, purpose of travel, travel dates, etc? 		
<ol style="list-style-type: none"> 3. Provide, based on the estimated dates of return, for follow-up on travel advances with balances outstanding, generating delinquent notice letters and memoranda to the travelers, effecting payroll offsets, and accomplishing other collections or reporting appropriate amounts as earned income? 		

Travel System Requirements

Reports process	Yes/no NA	Explanation
4. Maintain all data elements required to perform on-line queries and to generate standard and ad hoc reports?		
5. Provide an outstanding travel voucher report?		
6. Provide for automatic aging of travel advances and regular reporting on the status of the advances?		
7. Provide a total travel and cost comparison by destination report?		
8. Generate a letter of notice to travelers with outstanding travel advances who have not submitted a voucher within a given time period?		
9. Generate a letter to the traveler explaining which claimed expenses were disallowed on the voucher and why?		
10. Provide travel data to GSA for oversight?		

Travel System Requirements

Withholding tax allowance (WTA) and relocation income tax (RIT) allowance process	Yes/no NA	Explanation
<p>Does the system:</p> <ol style="list-style-type: none"> 1. Provide for maintaining a record of all relocation expenses (taxable and nontaxable), regardless of what system paid the expenses, and send a record of the expenses to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement, or provided as a separate W-2 for relocation expenses, as appropriate? 		
<ol style="list-style-type: none"> 2. Provide the capability of processing more than one RIT if reimbursement is received in more than 1 calendar year? The traveler must submit additional data to indicate earnings, filing status, and tax rates in order for the computation for the RIT to be made. 		
<ol style="list-style-type: none"> 3. Provide for withholding federal tax on the original voucher when submitted? 		

Travel System Requirements

Withholding tax allowance (WTA) and relocation income tax (RIT) allowance process	Yes/no NA	Explanation
<p>4. Provide on-line and hard-copy information to the traveler? (Warning messages or guidelines should include at least some identification as to where the traveler should go for additional information. If another level for fund certification or approval is required, or if receipts or additional documents are required for certain activities, the system should provide such a message when the order is prepared. In addition, when the voucher segment of the system is activated, the requirement should appear again so that all necessary documentation is available for voucher audit.)</p>		

Travel System Requirements

System administration process	Yes/no NA	Explanation
<p>Does the system administration include the following functions:</p> <p>1. Table maintenance:</p> <ul style="list-style-type: none"> - trip purpose? - operational expense? - locality/meals and incidental expenses (M&IE) allowances? - locality/lodging rate (per diem)? - credit Card? - ATM access? - air costs/destination? - rental car rate/type? - privately-owned vehicle (POV) mileage rate/mileage? - users/purpose: - traveler accountant technician? - cashier, etc.? - approving officials: - organization/funding? - delegated authority? 		

Travel System Requirements

System administration process	Yes/no NA	Explanation
<p>2. Financial systems interface:</p> <ul style="list-style-type: none"> -- accounting (obligations, expenditures, adjustments, and disbursements)? -- budget (travel plans, budget)? -- files received from other systems? 		
<p>3. User administration:</p> <ul style="list-style-type: none"> -- system acceptance of new users (organization profiles, approving officials)? -- update, delete capability? 		
<p>4. Maintenance of the rules incorporated in the travel system?</p>		
<p>5. General system information, announcements?</p>		
<p>6. Electronic signature?</p>		

Travel System Requirements

Records retention process	Yes/no NA	Explanation
<p>Does the system recognize that:</p> <ol style="list-style-type: none"> All records created within the federal government may be destroyed only with the approval of the National Archives and Records Administration (NARA), per 36 CFR 1228? (Basic travel records are currently authorized for disposal by General Records Schedule 9, Travel and Transportation Records (copies may be obtained from your agency's records officer or from NARA). For travel and transportation records not covered by this authority, or for any questions regarding the disposition of federal records, please contact: Office of Records Administration (NI) National Archives and Records Administration Washington, D.C. 20408 The telephone number is (202) 501-6000.) 		

Travel System Requirements

2. All records should be maintained in accordance with title 8 of GAO's <u>Policy and Procedures Manual</u> , "Records Management?"		
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