

GAO

Testimony

Before the Committee on Governmental Affairs  
U.S. Senate and  
the Committee on Government Reform and Oversight  
House of Representatives

---

For Release on Delivery  
Expected at  
9:30 a.m. EST  
Wednesday  
March 6, 1996

---

MANAGING FOR RESULTS

Achieving GPRA's  
Objectives Requires Strong  
Congressional Role

Statement of Charles A. Bowsher  
Comptroller General Of the United States



---

G A O  
**75** years  
1921 - 1996

---

---

---

# Managing for Results: Achieving GPRA's Objectives Requires Strong Congressional Role

---

## Statement

Messrs. Chairmen and Members of the Committees:

I am pleased to be here today to discuss the contribution that the Government Performance and Results Act (GPRA) can make to congressional and executive branch decisionmaking and the key role that Congress can play in fostering GPRA implementation.

The effort to reduce the deficit has created the need to reexamine and update the federal government's spending priorities. As a result, deficit reduction is placing added pressure on agencies to clearly demonstrate that they are making sound and effective use of taxpayers' dollars. However, the hard decisions that must be made to reduce the deficit and manage downsized federal agencies are made more difficult when agencies—as is often the case—lack clear, results-oriented goals and when reliable, accurate, and timely program and financial information is not available. Better performance and financial information can advance the debate on the need for and the effectiveness and efficiency of specific federal programs.

Congress already has established a legislative framework for generating improvements in the kinds of information needed by decisionmakers. The Chief Financial Officers (CFO) Act and GPRA—passed under the joint leadership of the Senate Committee on Governmental Affairs and the House Committee on Government Reform and Oversight—represent the cornerstones of that legislative framework. I have discussed the first of these two cornerstones in previous appearances before these committees.<sup>1</sup>

I observed that, through the implementation of the CFO Act, agencies have made steady progress in overcoming decades of neglect in fundamental financial management operations and reporting. However, I also noted that much more progress was essential if agencies were to produce audited financial statements under the required timetable and to provide decisionmakers with needed reliable financial and program cost information.

The second of the legislative cornerstones, GPRA, requires agencies to set strategic goals, measure performance, and report to the President and Congress on the degree to which goals were met. Congress intended for GPRA to fundamentally shift the focus of federal management and accountability from a preoccupation with staffing and activity levels to a focus on “outcomes” of federal programs. Outcomes are results expressed

---

<sup>1</sup>Financial Management: Continued Momentum Essential to Achieve CFO Act Goals (GAO/T-AIMD-96-10, Dec. 14, 1995) and Financial Management: Momentum Must Be Sustained to Achieve the Reform Goals of the Chief Financial Officers Act (GAO/T-AIMD-95-204, July 25, 1995).

in terms of the real difference federal programs make in people's lives, such as the increase in real wages earned by graduates of an employment training program or a reduction in the fatality and injury rates in workplaces or on highways. GPRA is being implemented initially through 71 pilot projects during fiscal years 1994 through 1996 to provide agencies with experience in meeting its requirements before governmentwide implementation in the fall of 1997.

As you know, I have supported the intent of GPRA and believe that it offers significant potential for enhancing decisionmaking and improving the management of federal programs. My comments today are based on our completed and ongoing reviews of efforts to implement GPRA in the pilot and nonpilot agencies. GPRA requires that we report to Congress by June 1, 1997, on the implementation of GPRA, including the prospects for compliance by nonpilot agencies. As agreed with the committees, our strategy has been to report regularly on GPRA and related initiatives throughout the pilot phase.<sup>2</sup> These products will form the basis for our more comprehensive assessment in 1997.

A growing number of federal agencies are beginning to see that a focus on outcomes can lead to dramatic improvements in effectiveness. For example, the goal of the Coast Guard's marine safety program is to protect the public, the environment, and U.S. economic interests through the prevention and mitigation of marine incidents. When the Coast Guard began to focus on the outcomes it was trying to achieve, such as fewer injuries and fatalities, rather than on activities, such as the physical inspections of ships, it fundamentally shifted its program efforts. The Coast Guard found that, although it traditionally concentrated on inspections, two-thirds or more of all reported casualties were caused by human error. As a result, the Coast Guard began to work in partnership with the towing industry to build the knowledge and skills of towing industry employees. The Coast Guard's redirected efforts contributed to a significant decline in the towing industry fatality rate, which went from 91 per 100,000 industry employees in 1990 to 36 per 100,000 in 1994.

However, our work also has shown that a fundamental shift in focus to include outcomes does not come quickly or easily. The experiences of states and foreign governments that are leaders in implementing management reforms similar to GPRA—and the early experiences of many GPRA pilots—show that outcomes can be very difficult to define and

---

<sup>2</sup>These products, along with other relevant GAO work, are listed in the "Related GAO Products" section of this statement.

measure. These organizations also found that a focus on outcomes can require major changes in the services that agencies provide and the processes they use to provide those services, as the experience of the Coast Guard demonstrates.

Given that the changes envisioned by GPRA do not come quickly or easily, my central theme today is that strong and sustained congressional attention to GPRA implementation is critical. Without it, congressional and executive branch decisionmakers may not obtain the information they need as they seek to create a government that is more effective, efficient, and streamlined. Authorization, appropriation, budget, and oversight committees all have key interests in ensuring that GPRA is successful, because once fully implemented, it should provide valuable data to help inform the decisions that each committee must make.

Strong and sustained congressional attention to GPRA is needed now because some agency officials have questioned Congress' commitment to GPRA. Officials in some pilot agencies have told us that Congress seldom asked about the implementation of GPRA in their agencies, how their agencies' services and products were directed at achieving outcome-oriented goals, and their agencies' progress toward achieving those goals. Agency officials said that evidence of real involvement and interest on the part of congressional committees in using performance goals and information to help in congressional decisionmaking would help to build and sustain support for GPRA within their agencies.

---

## **Better Defining Agencies' Missions and Goals Through the GPRA Strategic Planning Process**

A comprehensive reassessment of agencies' roles and responsibilities is central to any congressional and executive branch strategy that seeks to bring about a government that is not only smaller but also more efficient and effective.<sup>3</sup> GPRA provides a legislatively based mechanism for Congress and the executive branch to jointly engage in that reassessment. In crafting GPRA, Congress recognized the vital role that consultations with stakeholders should have in defining agencies' missions and establishing their goals. Therefore, GPRA requires agencies to consult with Congress and other stakeholders in the preparation of their strategic plans. These consultations are an important opportunity for Congress and the executive branch to work together in reassessing and clarifying the missions of federal agencies and the outcomes of agencies' programs.

---

<sup>3</sup>See *Addressing the Deficit: Budgetary Implications of Selected GAO Work for Fiscal Year 1996* (GAO/OCG-95-2, Mar. 15, 1995) and *Deficit Reduction: Opportunities to Address Long-Standing Government Performance Issues* (GAO/T-OCG-95-6, Sept. 13, 1995).

---

## **Unclear Missions and Goals and Poorly Targeted Programs Hamper Agencies' Effectiveness**

Many federal agencies today are the product of years of accumulated responsibilities and roles as new social and economic problems have arisen. While adding the particular roles and responsibilities may have made sense at the time, the cumulative effect has been to create a government in which all too frequently individual agencies lack clear missions and goals and related agencies' efforts are not complementary. Moreover, legislative mandates may be unclear and Congress, the executive branch, and other stakeholders may not agree on the goals an agency and its programs should be trying to achieve, the strategies for achieving those goals, and the ways to measure their success.

For example, we reported that the Environmental Protection Agency (EPA), had not been able to target its resources as efficiently as possible to address the nation's highest environmental priorities because it did not have an overarching legislative mission and its environmental responsibilities had not been integrated.<sup>4</sup> As a result of these problems, EPA could not ensure that its efforts were directed at addressing the environmental problems that posed the greatest risk to the health of the U.S. population or the environment. To respond to these shortcomings, EPA is beginning to sharpen its mission and goals through its National Environmental Goals Project, a long-range planning and goal-setting initiative that, as part of EPA's efforts under GPRA, is seeking to develop a set of measurable, stakeholder-validated goals for improving the nation's environmental quality.

The situation at EPA is by no means unique. Our work has shown that the effectiveness of other agencies, such as the Department of Energy and the Economic Development Administration, also has been hampered by the absence of clear missions and strategic goals.<sup>5</sup>

The federal government's adaptive response over time to new needs and problems also has contributed to fragmentation and overlap in a host of program areas, such as food safety, employment training, early childhood development, and rural development.<sup>6</sup> Overlapping and fragmented programs waste scarce funds, confuse and frustrate program customers,

---

<sup>4</sup>Environmental Protection: Current Environmental Challenges Require New Approaches (GAO/T-RCED-95-190, May 17, 1995).

<sup>5</sup>See, for example, Department of Energy: Need To Reevaluate Its Role and Missions (GAO/T-RCED-95-85, Jan. 18, 1995) and EDA's Management Challenges (GAO/GGD-95-62R, Feb. 17, 1995).

<sup>6</sup>See, for example, Food Safety: A Unified, Risk-Based Food Safety System Needed (GAO/T-RCED-94-223, May 25, 1994) and Early Childhood Programs: Multiple Programs and Overlapping Target Groups (GAO/HEHS-95-4FS, Oct. 31, 1994).

and limit the overall effectiveness of the federal effort. For example, the \$20 billion appropriated for employment assistance and training activities in fiscal year 1995 covered 163 programs that were spread over 15 agencies. Our work showed that these programs were badly fragmented and in need of a major overhaul.<sup>7</sup>

Moreover, in reviewing 62 programs that provided employment assistance and training to the economically disadvantaged, we found that most programs lacked very basic information needed to manage. Fewer than 50 percent of the programs collected data on whether program participants obtained jobs after they received services, and only 26 percent collected data on wages that participants earned.<sup>8</sup> Both houses of Congress in recent months have undertaken actions to address the serious shortcomings in the federal government's employment assistance and training programs, although agreement has not been reached on the best approach to consolidation.

In another example, we identified 8 agencies that are administering 17 different programs assisting rural areas in constructing, expanding, or repairing water and wastewater facilities.<sup>9</sup> These overlapping programs often delayed rural construction projects because of differences in the federal agencies' timetables for grants and loans. Also, the programs experienced increased project costs because rural governments had to participate in several essentially similar federal grant and loan programs with differing requirements and processes. We found that, because of the number and complexity of programs available, many rural areas needed to use a consultant to apply for and administer federal grants or loans.

The examples I have cited today of agencies with unclear missions and other agencies that are duplicating each other's efforts are not isolated cases. Our work that has looked at agencies' spending patterns has identified other federal agencies whose missions deserve careful review to ensure against inappropriate duplication of effort.<sup>10</sup>

---

<sup>7</sup>Multiple Employment Training Programs: Major Overhaul Needed to Create a More Efficient, Customer-Driven System (GAO/T-HEHS-95-70, Feb. 6, 1995).

<sup>8</sup>Multiple Employment Training Programs: Most Federal Agencies Do Not Know If Their Programs Are Working Effectively (GAO/HEHS-94-88, Mar. 2, 1994).

<sup>9</sup>Rural Development: Patchwork of Federal Water and Sewer Programs Is Difficult to Use (GAO/RCED-95-160BR, Apr. 13, 1995).

<sup>10</sup>Government Restructuring: Identifying Potential Duplication in Federal Missions and Approaches (GAO/T-AIMD-95-161, June 7, 1995).

---

**GPRA Provides  
Opportunity to Clarify  
Agencies' Missions and  
Better Focus Programs**

As I noted in an appearance before the Senate Committee on Governmental Affairs last May, in large measure, problems arising from unclear agency missions and goals and overlap and fragmentation among programs can best be solved through an integrated approach to federal efforts.<sup>11</sup> Such an approach looks across the activities of individual programs to the overall goals that the federal government is trying to achieve. The GPRA requirement that agencies consult with Congress in developing their strategic plans presents an important opportunity for congressional committees and the executive branch to work together to address the problem of agencies whose missions are not well-defined, whose goals are unclear or nonexistent, and whose programs are not properly targeted. Such consultations will be helpful to Congress in modifying agencies' missions, setting better priorities, and restructuring or terminating programs.

The agencies' consultations with Congress on strategic plans will begin in earnest in the coming weeks and months. The Office of Management and Budget's (OMB) guidance to agencies on GPRA requirements for strategic planning said that agencies would be asked to provide OMB with selected parts of their strategic plans this year. Some departments, such as the Department of the Treasury, are scheduling meetings on their strategic plans with the appropriate authorization, appropriation, and oversight committees.

As congressional committees work with agencies on developing their strategic plans, they should ask each agency to clearly articulate its mission and strategic goals and to show how program efforts are linked to the agency's mission and goals. Making this linkage would help agencies and Congress identify program efforts that may be neither mission-related nor contribute to an agencies' desired outcomes. It would also help Congress to identify agencies whose efforts are not coordinated. As strategic planning efforts proceed, Congress eventually could ask OMB to identify programs with similar or conflicting goals.

---

<sup>11</sup>Government Reorganization: Issues and Principles (GAO/T-GGD/AIMD-95-166, May 17, 1995).



---

## Strong Congressional Oversight Needed to Ensure GPRA Integration Into Daily Operations

As was to be expected during the initial efforts of such a challenging management reform effort, the integration of GPRA into program operations in pilot agencies has been uneven. This integration is important because Congress intended that outcome-oriented strategic plans would serve as the starting points for agencies' goal-setting and performance measurement efforts. Ultimately, performance information is to be used to inform an array of congressional and executive branch decisions, such as those concerning allocating scarce resources among competing priorities. To help accomplish this integration, GPRA requires that beginning with fiscal year 1999, all agencies are to develop annual performance plans that provide a direct linkage between long-term strategic goals and what program managers are doing on a day-to-day basis to achieve those goals. These plans are to be submitted to OMB with the agencies' budget submissions and are expected to be useful in formulating the president's budget.

Congress can play a decisive role in the implementation of GPRA by insisting that performance goals and information be used to drive day-to-day activities in the agencies. Consistent congressional interest at authorization, appropriation, budget, and oversight hearings on the status of an agency's GPRA efforts, performance measures, and uses of performance information to make decisions, will send an unmistakable message to agencies that Congress expects GPRA to be thoroughly implemented. Chairman Clinger and the Committee on Government Reform and Oversight took an important first step last year when they recommended that House committees conduct oversight to help ensure that GPRA and the CFO Act are being aggressively implemented. They also recommended that House committees use the financial and program information required by these acts in overseeing agencies within their jurisdiction.<sup>12</sup>

A further important step toward 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 can be generated under GPRA and the audited financial statements that are being developed to comply with the Government Management Reform Act (GMRA) should serve as the basis for these hearings.

---

<sup>12</sup>House Committee on Government Reform and Oversight, 104th Cong., 1st Sess., Oversight Plans for All Committees, (Comm. Print 1995).

GMRA expanded to all 24 CFO Act agencies the requirement for the preparation and audit of financial statements for their entire operations, beginning with those for fiscal year 1996. Also, consistent with GMRA, OMB is working with six agencies to pilot the development of consolidated accountability reports. By integrating the separate reporting requirements of GPRA, the CFO Act, and other specified acts, the accountability reports are intended to show the degree to which an agency met its goals, at what cost, and whether the agency was well run. I have endorsed the concept of an integrated accountability report and was pleased to learn that OMB plans to develop guidance, which is to be based on the experiences of the initial six pilots, for other agencies that may wish to produce such reports for fiscal year 1996.

---

## Questions for Congress to Ask

I believe that by asking agencies the following or similar questions, Congress will both lay the groundwork for communicating to agencies the importance it places on successful implementation of GPRA and obtain important information on the status of agencies' GPRA efforts.

---

## How Well Is the Agency Measuring Outcomes?

The experiences of many of the leading states and foreign countries that have implemented management reform efforts similar to GPRA suggest that striving to measure outcomes will be one of the most challenging and time-consuming aspects of GPRA. Nevertheless, measuring outcomes is a critical aspect of GPRA, particularly for informing the decisions of congressional and high-level executive branch decisionmakers as they allocate resources and determine the need for and the efficiency and effectiveness of specific programs.

As expected at this stage of GPRA's implementation, we are finding that many agencies are having difficulty in making the transition to a focus on outcomes. For example, to meet the goals in its current GPRA performance plan, the Small Business Administration (SBA) monitors its activities and records accomplishments largely on the basis of outputs, such as an increased number of Business Information Centers. Such information is important to SBA in managing and tracking its activities. However, to realize the full potential of outcome-oriented management, SBA needs to take the next step of assessing, for example, the difference the additional Centers make, if any, to the success of small businesses. SBA also needs to assess whether the Centers and the services they provide are the most cost-effective way to achieve SBA's goals.

Similarly, the goals in the Occupational Health and Safety Administration's (OSHA) GPRA performance plan are not being used to set the direction for OSHA and the measurable outcomes it needs to pursue. For example, one of OSHA's goals is to "focus resources on achieving workplace hazard abatement through strong enforcement and innovative incentive programs." Focusing resources may help OSHA meet its mission, but this represents a strategy rather than a measurable goal. Officials leading OSHA's performance measurement efforts recognize that OSHA's goals are not sufficiently outcome-oriented and that OSHA needs to make significant progress in this area to provide a better link between its efforts and the establishment of safer and healthier workplaces.

---

### **How Are GPRA Performance Goals and Information Being Used to Drive the Agency's Daily Operations?**

We also are finding instances where pilot agencies could better ensure that their GPRA performance goals include all of their major mission areas and responsibilities. It is important that agencies supply information on all of their mission areas in order to provide congressional and executive branch decisionmakers with a complete picture of the agency's overall efforts and effectiveness.

For example, the Bureau of Engraving and Printing's GPRA performance plans contain a goal for the efficient production of stamps and currency. However, these performance plans do not address an area that the Bureau cites as an important part of its mission—security. The Bureau has primary responsibility for designing and printing U.S. currency, which includes incorporating security features into the currency to combat counterfeiting. The importance of security issues has been growing recently because of heightened concern over currency counterfeiting. Foreign counterfeiters especially are becoming very sophisticated and are producing very high-quality counterfeit notes, some of which are more difficult to detect than previous counterfeits.

---

### **How Is the Agency Using Performance Information to Improve Its Effectiveness?**

The value of an agency's performance information arises from the use of that information to improve the efficiency and effectiveness of program efforts. By using performance information, an agency can set more ambitious goals in areas where goals are being met and identify actions needed to meet those goals that have not been achieved.

Our recent review of selected fiscal year 1994 performance reports submitted to OMB by GPRA pilots suggests that agencies are missing an important opportunity to show how they are using performance

---

information in cases where goals are not met.<sup>13</sup> In the pilot reports we reviewed, 109 of the 286 annual performance goals, or about 38 percent, were reported as not met.

GPRA requires that agencies explain why goals were not met and provide plans and schedules for achieving those goals. However, for the 109 unmet goals we examined, the pilot reports explained the reason the goal was not met in only 41 of these cases. Overall, the pilot reports described actions that pilots were taking to achieve the goal for 27, or fewer than 25 percent, of the unmet goals. Moreover, none of the reports included plans and schedules for achieving unmet goals.

Discussions of how performance information is being used are important because GPRA performance reports are to be one of Congress' major accountability documents. As such, these reports are to help Congress assess agencies' progress in meeting goals and determine whether planned actions will be sufficient to achieve unmet goals, or, alternatively, whether the goals should be modified.

---

### What Progress Is the Agency Making in Building the Capacity Necessary to Implement GPRA?

As you are aware, I have long been concerned about the state of the federal government's basic financial and information management systems and the knowledge, skills, and abilities of the staff responsible for those systems. Simply put, GPRA cannot be fully successful unless and until these systems are able to provide decisionmakers with the program cost and performance information needed to make decisions. Because these financial systems are old and do not meet users' needs, they have become the single greatest barrier to timely and meaningful financial reporting. Self-assessments by the 24 CFO Act agencies showed that most agency systems are not capable of readily producing annual financial statements and do not comply with current system standards. The CFO Council has designated financial management systems as its number one priority.

In addition to problems with the federal government's financial and information management systems, we also have expressed concern about the absence of strategies in agencies for GPRA training and staff capacity-building.<sup>14</sup> Leading states and foreign countries that had implemented management reforms similar to those under GPRA made substantial investments in training managers and staff throughout their

---

<sup>13</sup>GPRA Performance Reports (GAO/GGD-96-66R, Feb. 14, 1996).

<sup>14</sup>Managing for Results: Status of the Government Performance and Results Act (GAO/T-GGD-95-193, June 27, 1995).

organizations and said that such training was critical to the success of their reform efforts. We are concerned that most federal agencies have not made progress in developing plans to provide this essential training in the creative and low-cost ways that the current budget environment demands.

I fully appreciate that, in this environment, maintaining existing budgets devoted to management systems and training is a formidable challenge. However, continued—and in some cases, augmented—investment in these areas is important to ensure that managers have the information and skills needed to run downsized federal organizations efficiently.

---

**What Steps Is the Agency  
Taking to Align Its Core  
Business Processes to  
Support Mission-Related  
Outcomes?**

In passing GPRA, Congress recognized that, in exchange for shifting the focus of accountability to outcomes, managers must be given the authority and flexibility to achieve those outcomes. GPRA therefore includes provisions to allow agencies to seek relief from certain administrative procedural requirements and controls. Agencies' efforts to focus on achieving results are leading a number of them to recognize the need to change their core business processes to better support the goals they are trying to achieve. For example, the U.S. Army Corps of Engineers' Civil Works Directorate, Operation and Maintenance program, changed its core processes by means of several initiatives, including decentralizing its organizational structure and delegating decisionmaking authority to project managers in the field. In exchange for this delegated decisionmaking, managers at the Corps of Engineers increasingly are being held accountable for achieving results. The Corps has estimated that, by changing its core processes, it has saved about \$6 million annually including 175 staff years.

---

In summary, GPRA, along with the CFO Act, can be an important tool for congressional and executive branch decisionmakers as they grapple with the formidable policy, program, and resource challenges of reducing the deficit and managing the federal government. Now is the time for Congress to fuel the momentum established by the GPRA pilots by reinforcing to agencies the importance that it places in the successful and thorough implementation of GPRA. Congress can, for instance, support GPRA by using the performance information that agencies provide to help guide decisionmaking and by asking about the status of agencies' implementation of GPRA during congressional hearings. Your continued leadership and the leadership of your colleagues on authorization, appropriation, budget, and oversight committees across Congress is

---

**Managing for Results: Achieving GPRA's  
Objectives Requires Strong Congressional  
Role**

---

critical to continuing the momentum needed to ensure the aggressive implementation of GPRA.

This concludes my prepared statement. I would be pleased to respond to any questions.

---

# Related GAO Products

---

GPRA Performance Reports (GAO/GGD-96-66R, Feb. 14, 1996).

Office of Management and Budget: Changes Resulting From the OMB 2000 Reorganization (GAO/GGD/AIMD-96-50, Dec. 29, 1995).

Transforming the Civil Service: Building The Workforce of The Future, Results Of A GAO-Sponsored Symposium (GAO/GGD-96-35, Dec. 20, 1995).

Financial Management: Continued Momentum Essential to Achieve CFO Act Goals (GAO/T-AIMD-96-10, Dec. 14, 1995).

Block Grants: Issues in Designing Accountability Provisions (GAO/AIMD-95-226, Sept. 1, 1995).

Financial Management: Momentum Must Be Sustained to Achieve the Reform Goals of the Chief Financial Officers Act (GAO/T-AIMD-95-204, July 25, 1995).

Managing for Results: Status of the Government Performance and Results Act (GAO/T-GGD-95-193, June 27, 1995).

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

Managing for Results: The Department of Justice's Initial Efforts to Implement GPRA (GAO/GGD-95-167FS, June 20, 1995).

Government Restructuring: Identifying Potential Duplication in Federal Missions and Approaches (GAO/T-AIMD-95-161, June 7, 1995).

Government Reorganization: Issues and Principles (GAO/T-GGD/AIMD-95-166, May 17, 1995).

Managing for Results: Steps for Strengthening Federal Management (GAO/T-GGD/AIMD-95-158, May 9, 1995).

Managing for Results: Experiences Abroad Suggest Insights for Federal Management Reforms (GAO/GGD-95-120, May 2, 1995).

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

---

Block Grants: Characteristics, Experience, and Lessons Learned  
(GAO/HEHS-95-74, Feb. 9, 1995).

Program Evaluation: Improving the Flow of Information to the Congress  
(GAO/PEMD-95-1, Jan. 30, 1995).

Managing for Results: State Experiences Provide Insights for Federal Management Reforms (GAO/GGD-95-22, Dec. 21, 1994).

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).

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

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



---

### Ordering Information

The first copy of each GAO report and testimony is free. Additional copies are \$2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. VISA and MasterCard credit cards are accepted, also. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

**Orders by mail:**

U.S. General Accounting Office  
P.O. Box 6015  
Gaithersburg, MD 20884-6015

**or visit:**

Room 1100  
700 4th St. NW (corner of 4th and G Sts. NW)  
U.S. General Accounting Office  
Washington, DC

Orders may also be placed by calling (202) 512-6000  
or by using fax number (301) 258-4066, or TDD (301) 413-0006.

Each day, GAO issues a list of newly available reports and testimony. To receive facsimile copies of the daily list or any list from the past 30 days, please call (202) 512-6000 using a touchtone phone. A recorded menu will provide information on how to obtain these lists.

For information on how to access GAO reports on the INTERNET, send an e-mail message with "info" in the body to:

[info@www.gao.gov](mailto:info@www.gao.gov)

---

**United States  
General Accounting Office  
Washington, D.C. 20548-0001**

**Bulk Rate  
Postage & Fees Paid  
GAO  
Permit No. G100**

**Official Business  
Penalty for Private Use \$300**

**Address Correction Requested**

---