The United States educational system is not meeting the increasing demand for highly skilled workers required in the international marketplace. While local, state, and federal governments spend $221 billion on public elementary and secondary education, only a small percentage of the nation's students have adequate reasoning and problem-solving skills. Students' knowledge of math and science also lags behind that of their counterparts in other industrialized nations. The Department of Education must help schools meet these challenges and adjust to a higher proportion of poor, minority, and immigrant children. However, the Department faces serious internal problems. In 1990, the President and the nation's governors established the National Education Goals. The goals concern children's readiness for school, their understanding of challenging subject matter, school environments, performance assessment and readiness to enter the work force. And although the Guaranteed Student Loan Program is helping more students, it is inordinately complex, has poor oversight, and suffers skyrocketing defaults. A direct loan demonstration program, in which the Department becomes the lender, may be a partial solution. Another difficulty is longstanding Department management problems that could hinder efforts at student assistance program reform. A list of related General Accounting Office products is included. (JPT)
The Speaker of the House of Representatives
The Majority Leader of the Senate

In response to your request, this transition series report discusses major policy, management, and program issues facing the Congress and the new administration in the area of education. The issues include the need to (1) enhance federal efforts to meet the National Education Goals, (2) reduce the cost and preserve the integrity of the student loan program, and (3) strengthen departmental management.

As part of our high-risk series on program areas vulnerable to waste, fraud, abuse, and mismanagement, we are issuing a related report, Guaranteed Student Loans (GAO/HR-83-2, Dec. 1992).

The GAO products upon which this transition series report is based are listed at the end of the report.

We are also sending copies of this report to the President-elect, the Republican leadership of the Congress, the appropriate congressional committees, and the Secretaries-designate of Education, Health and Human Services, and Labor.

Charles A. Bowsher
Contents

Education Issues 4

Enhancing Federal Efforts to Meet National Education Goals 7

Reducing the Cost and Preserving the Integrity of the Student Loan Program 25

Strengthening Departmental Management 30

Related GAO Products 33

Transition Series 36
Our educational system is not keeping pace with the demands of a changing economy. International competition is transforming the American workplace, increasing the demand for highly skilled workers across manufacturing and service industries. Employers want employees who can solve problems, share management responsibilities, and work in teams. Yet the nation's schools are not educating many students to meet these demands.

In the United States, public elementary and secondary education is a $221 billion cooperative enterprise of local, state, and federal governments. This enterprise faces great challenges. Only a small percentage of the nation's students can perform tasks requiring complex reasoning and problem solving, and their achievement in mathematics and science lags behind that of their peers in other industrialized nations. We estimate that about one in three youths aged 16 to 24 will not have the skills needed for even entry-level, semiskilled, high-wage occupations. Over 1,900 teenagers drop out of school every day. While the federal government contributes less than 6 percent of what is spent on elementary and secondary education, the Department of Education has a strong leadership role to
play in working with states and localities to improve the nation's education system as a whole and in ensuring that all children will benefit from the improvements.

Among the challenges that the Department faces in school reform are helping schools to adjust to a higher proportion of poor, minority, and immigrant children; continuing to support the development of high national standards for all children; and moving thoughtfully in backing the development of new forms of student assessment. The Department will also need to consider how to use existing categorical programs in the context of broad reform and how the discrete services provided by its programs complement one another and those of other agencies. For example, to help ensure that young children are ready for and succeed in school, the Department should continue efforts to link its programs with others, such as the Department of Health and Human Services' Head Start program. The Department will also need to work closely with the Department of Labor to develop an effective national strategy for our youth's transition from school to work. Most importantly, the federal government will need to determine how to maximize its
resources to promote widespread school reform efforts among states and localities.

However, the Department has long-standing managerial problems that may hamper its taking a strong leadership role in reforming the nation's educational system. In our 1988 transition report, we noted many deficiencies in the Department's management, particularly in student assistance programs; loan defaults cost the federal government $3.6 billion in 1991. The Congress has enacted changes that could significantly improve the operation of these programs, but serious problems remain in overall departmental management, financial and management information systems, and human resource management. If not addressed, these problems could undermine not only student loan reforms but also reform of the nation's educational system.
Enhancing Federal Efforts to Meet National Education Goals

Concerns about the quality of our nation's education system have increased dramatically in the decade since A Nation at Risk documented the system's inadequacies. Even though changes were implemented during the 1980s, many experts agree that major improvements are still needed to prepare the nation's youth for the economic realities of the next century. A critical component of our nation's competitiveness is the capacity of the nation's students to meet the demands of a changing workplace. Members of the business community have been particularly alarmed about the lack of skills among entry-level youth.

The Department of Education is in a unique position to provide leadership, even though its financial contribution is small. For example, the federal contribution to U.S. spending on elementary and secondary education has never exceeded 10 percent; in fiscal year 1990, it was less than 6 percent. But the federal role in education has been important in ways these figures do not convey.

The Department and the Congress have traditionally developed programs to address

---

specific national needs. The cornerstones of federal efforts have been programs to assist specific groups of students: disadvantaged students, those with disabilities, and those whose proficiency in English is limited. New concerns about the quality of education for all students, however, are broadening the focus of the federal role in education.

Early in 1990, the President and the nation’s governors agreed to National Education Goals for the year 2000, which have become a framework for education reform efforts. These goals address the need to ensure all children’s readiness for school and improved grasp of challenging subject matter, ensure school environments conducive to learning, and enhance the knowledge and skills of those entering and competing in the work force. Moving the nation toward meeting these goals will be a key task of this administration and the Congress.

As the nation moves toward higher standards for all children, it faces a growing number of disadvantaged children who, as a whole, are becoming more diverse and increasingly poor. The Department of Education faces dual challenges: exercising leadership to improve the nation’s education system as a whole and ensuring that all
Promoting Readiness for School

Many children are unprepared for school. Of the 22.8 million children in the United States under the age of 6 in 1991, over 5 million lived in poverty, an increase of almost 50 percent from 1975. Many of these children experience disadvantages, including problems with language development, nutritional deficiencies, and health problems. Poor children have the lowest participation rates in preschool programs, despite evidence that high-quality preschool programs can substantially increase chances for success in school.

The Head Start program, operated by the Department of Health and Human Services, is the largest federal effort to provide comprehensive early childhood services to disadvantaged children, with a fiscal year 1992 budget of $2.2 billion. The Department of Education, however, also supports services for young children through Chapter 1 of the Elementary and Secondary Education Act, Even Start, and parts of the Individuals With Disabilities Education Act. These programs had combined fiscal year
1992 budgets for young children totaling over $1 billion.

As the nation seeks to ensure that all children are prepared to enter school, coordinated efforts from all levels of government will be needed to guarantee access to quality preschool services and attention to the needs of young children after they enter school. The Department of Education should continue to work closely with other agencies to promote these efforts.

The Department of Education should consider how the discrete services provided by each of its programs complement one another and those of other agencies. In addition to examining relationships to federal preschool programs, such as Head Start, the Department will need to consider how its programs relate to those of states and localities that fund preschool programs. Furthermore, many federal and state programs fund child care services that could complement preschool programs. All of these programs form an unconnected patchwork of services. In examining strategies to integrate services provided by different agencies, we found that efforts linking clients to services—by using case managers or developing agreements among
service providers—are more successful than state-led approaches that attempt to reorganize entire agencies or create new services. Still, the incoming administration and the Congress will need to identify the best ways to link together the many programs that serve young children and their families.

In preparation for the reauthorization of Head Start, we are conducting several studies that should also help to illuminate issues for the Department of Education's early childhood efforts: an analysis of census data to determine preschool participation rates among the nation's children, whatever the funding source; an in-depth study in several states to identify the federal, state, and local programs that deliver services to young children, as well as how they relate to one another; and a study of the arrangements that other nations have made to provide preschool services to young children.

Leadership by the Department and the Congress is needed in promoting widespread school reform. This leadership must address a number of issues: how to foster national efforts, without a prescriptive federal role, to
Developing National Standards and Assessments

In 1992, the National Council on Education Standards and Testing issued proposals to set high national standards for five core subjects—English, mathematics, science, history, and geography—and to develop a system of national assessments using those standards. A variety of groups—funded by the Department of Education, other government entities, and foundations—have begun to develop these national standards and new forms of assessments.

To meet the National Education Goals, the Congress and the Department will need to work together to ensure that progress continues in developing high standards for what students should know. The Congress and the Department also need to proceed thoughtfully as new forms of student assessments are developed. We are studying the role of assessments in national school reform efforts, including the likely cost of a
Enhancing Federal Efforts to Meet
National Education Goals

national assessment for the United States and the experience of some Canadian provinces with student assessment. The Department and the Congress will also need to consider how to avoid misuse of these assessments, which could be used to deny opportunities to some students. A key point of debate has been the fairness of assessing students, especially when their schools have not afforded them adequate materials, curricula, or instruction.

Federal leadership—using the knowledge of technical experts and educators—is also necessary in developing indicators to track progress toward meeting all of the goals. In measuring progress toward improving student competency in challenging subjects, we found problems with the way performance standards were set and how achievement tests, specifically for mathematics, were interpreted.

Changing Context for Categorical Programs

The context for federal categorical programs is changing. The Congress and the Department will need to consider how categorical programs will help disadvantaged students achieve the high standards implied by the National Education Goals. Research and an expanding
knowledge base—about how children learn and the most effective teaching practices—have led to a greater focus on higher order thinking skills and advanced skills instruction, rather than an emphasis on basic skills and remediation. The Congress and the Department need to consider different ways of serving children with special needs—whether the children are disadvantaged because of poverty, have disabilities, or lack proficiency in English. A key issue is how to ensure that these students, who are the traditional targets of federal categorical programs, also benefit from broader school reform efforts.

Our ongoing work will explore the operation of categorical programs in the context of current reform efforts. In one study under way, we are examining the accountability system established for the Chapter 1 categorical program during its last reauthorization in 1988.

Facilitating Widespread Reform

Federal leadership will be needed to promote extensive school reform. The critical issue that has continually faced the Department is how to enable its programs to play a role in widespread innovation. Efforts of various kinds are under way at the state
and local levels. Different reform models have been adopted by individual schools, but these have not been used extensively. Some experts believe that implementing reforms across an entire school district may hold more promise for widespread school reform. We are studying how school-based and districtwide reform models are identified, adopted, and implemented at the district and school levels, and with what effects. We also have studies under way to examine state and district efforts to (1) reform school system regulations and (2) give schools more control over their budgets.

Another issue the Department will need to consider is how to enhance, as part of reform efforts, the training and preparation of teachers. Current programs may be inadequate. For example, we found that the Eisenhower math and science state grant program, while flexible and popular, funds mostly short-term teacher training. Most experts believe that this training will not contribute significantly to achieving the National Education Goal of making U.S. students number one in the world in math and science achievement by the year 2000.
Helping Schools Adjust to Demographic Changes

Growth in the number of poor children places greater demands on school resources. In 1991, over 14 million children lived in families with incomes below the poverty level, an increase of 40 percent from 1975. Given this growth in child poverty, any public commitment to meeting the National Education Goals will require examining the distribution of resources devoted to education, new institutional strategies to improve educational services, and ways to ensure equal educational opportunities.

School districts that have high proportions of poor children will face greater challenges in providing educational services, especially those districts with limited capabilities to finance those services. Better targeting of existing federal resources to the nation's neediest schools could provide a partial solution. For example, we found that the Chapter 1 formula, which allocates federal funds for educational services for disadvantaged students, could be revised to reflect the greater need of counties with high concentrations of poor children and the reduced capability of some counties to fund needed services. Currently, the Department collects little systematic data on schools' physical condition and the relative need for resources. For example, national data are
unavailable to determine whether those schools with more students at the poverty level also face greater burdens of inadequate facilities.

As of 1991, over 25 percent of American children were black, Hispanic, or members of other minority groups. Heavy immigration from Latin America and Asia has contributed to this trend, swelling the number of children with limited proficiency in English. Although our work exploring the implications of these and other demographic trends is ongoing, other researchers have already come to some conclusions. For example, because immigration from non-English-speaking nations is rising, many urban school districts face students speaking many different languages and having limited proficiency in English. The concentration of these students in some school districts will require new approaches to provide these children with a quality education. We are examining the magnitude of this problem and are assessing district strategies to provide services to students speaking many different languages.

To meet the needs of children from high-poverty and immigrant backgrounds, schools may also have to house services that other agencies have traditionally provided.
We are examining various approaches to providing comprehensive services, such as health or child care, at the school.

New strategies to meet the needs of growing numbers of poor and immigrant children cannot ignore discrimination issues. In some districts, we found that the use of ability grouping has resulted in disproportionate numbers of minority students' being assigned to lower ability classes for all subjects. These assignments are made without considering students' potentially greater abilities in some subjects than in others. The Department needs to improve its enforcement efforts related to discriminatory ability grouping and to revise title VI regulations to identify practices that schools should use in assigning students on the basis of ability.

Only 30 percent of our graduates go on to a 4-year college. Those not heading for college often are carried along in undemanding or poor-quality programs that frequently do not give the students skills that employers need. We estimate that about one in three youths aged 16 to 24 will not have the skills needed to meet employers' requirements for entry-level, semiskilled, high-wage
occupations—5.5 million high school dropouts and 3.8 million graduates who lack high school competencies.

Clearly, many of America's youth have been leaving high school poorly prepared for the world of work. Given the profound changes taking place in workplaces in the United States and abroad, these youth may be even less prepared for the workplaces of the future. The challenge facing the Congress and the incoming administration is how to adapt the nation's education and training systems to more effectively prepare youth for the world of work.

We found that the United States does not have a coherent strategy for preparing our youth for work, while other nations do. Our principal foreign competitors emphasize that all youth be prepared for work and be ready to adapt to workplace changes. We are studying key components of comprehensive approaches for the transition from school to work; that study will help focus efforts to ensure that youth are prepared for jobs of the 21st century.

While the Department of Education is responsible for elementary and secondary education, it shares responsibility with the
Improving Work-Related and Academic Skills

The Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1990 provide the framework for federal efforts geared to improving high school graduates' occupational and academic skills through vocational education. The amendments encourage expanded use of instructional approaches, such as linking high school programs with community and technical college programs, and integrating academic and vocational instruction so that students can learn to apply academic skills in a work-related setting. In ensuring that the amendments are fully implemented, the Department should consider how vocational education reform can be an integral part of school reform and not be seen as a separate effort for some students.
On the basis of our studies of foreign approaches for improving the school-to-work transition, we have suggested general expansion of school-employer linkages, particularly apprenticeship-type programs. Modifying our nation's apprenticeship system to serve large numbers of youth could be difficult, yet adding apprenticeship-type programs to our educational system shows promise.

Our studies of apprenticeship-type programs, which have strong links to employers, have identified three basic types of programs. For example, high-quality cooperative education gives high school juniors and seniors work experience and on-the-job training, together with job-related classroom instruction. Students learn about the working world, acquire job skills, and often are offered permanent employment with their co-op employer. Similarly, school-to-apprenticeship programs offer high school seniors structured skill training, but have the additional benefit of being tied into the formal apprenticeship system. High school academy programs operate as schools-within-schools and provide training in a series of occupations related to a single industry. For example, the Academy of Applied Electrical Science, housed in
Philadelphia’s Thomas Edison High School, trains youth for careers in the electrical trades. Programs are developed with extensive input from employers and often involve practical, hands-on experience.

Many districts and schools are developing new instructional approaches that foster school-employer linkages. The nation faces a significant challenge in expanding promising approaches and developing others, so that all students can be prepared for a changing world of work. The Department of Education is a focal point for federal leadership to encourage this reform.

Developing Skill Standards and Assessments

As part of the move to national education standards and closer school-employer linkages, education and business leaders are struggling to define what skills graduates need to be prepared for work. Some of our foreign competitors, notably Germany, maintain quality occupational training by using competency testing and certifying that trainees meet national standards. Employers view certificates as evidence that trainees have achieved particular skill levels. In the United States, certificates often certify course completion and not necessarily the attainment of skills. It is now recognized that
the United States needs to move toward the use of competency-based skill standards and certification. The Departments of Education and Labor have started such efforts.

We are studying the development and use of occupational skill standards and certification systems. We are looking at what barriers existing systems have had to overcome, how federal efforts could facilitate the development and adoption of new systems, and how the two Departments are working together to foster the development and use of skill standards. In the meantime, many schools across the nation are developing and using their own competency-based curricula. The Department of Education should determine how to ensure that schools develop curricula that are consistent with the broader efforts under way to define needed skills.

Developing Program Information

School officials across the nation are also working independently to develop congressionally mandated performance measures for vocational-technical programs, conduct yearly assessments, and improve programs as needed. But it may be difficult to develop a national picture from these independent efforts. The 1990 Perkins
amendments require the Department of Education to develop a national data system to help policymakers and educators assess vocational education efforts. The Department should make development and implementation of this system, which the act required to be in place by March 1991, a priority.

Many students, their parents, and employers are unaware of the potential benefits of alternative approaches to the transition to work. Because high school cooperative education, like vocational education, has a reputation as a dumping ground for academically weak students, parents, students, and teachers often avoid these programs. Yet, we found high-quality programs in 15 sites in eight states. The actual extent of high-quality programs is unknown, partly because the Department of Education no longer collects information on them. The challenge is to find ways to evaluate existing programs, disseminate information on promising approaches, and, through technical assistance or other means, facilitate their adoption.
Reducing the Cost and Preserving the Integrity of the Student Loan Program

Guaranteed student loans have helped millions of students receive an education they might not have received otherwise, and most borrowers have repaid or are repaying their loan obligations. The Federal Family Education Loan Program (formerly known as the Guaranteed Student Loan Program) provides access to a postsecondary education for those who cannot otherwise afford it. The program operates on the premise that once educated, the borrowers will earn income sufficient to repay their loans. In 1991, the program generated about 4.8 million new loans, totaling over $13 billion for students attending over 7,500 schools. These loans were provided by 7,800 lenders and administered by 46 state or private nonprofit guaranty agencies.

Despite its success in providing federal assistance to an ever-increasing pool of eligible students, the program has been plagued by many problems. It is inordinately complex and cumbersome, lacks sufficient oversight, and places most of the financial risk on the federal government; controls to minimize that risk are inadequate. Loan defaults have skyrocketed—totaling $3.6 billion in 1991—as students assume debt burdens they are often unable or
unwilling to repay, especially when schools fail to provide a quality education and thereby lessen the opportunity for gainful employment.

The Department's Office of Inspector General, the Office of Management and Budget, and our own reports have documented accountability problems that have contributed to defaults, fraud, and mismanagement. The Congress and the Department, recognizing the need to strengthen program integrity, have made substantial legislative and regulatory reforms to fix the existing program. For example, the Congress established a direct loan demonstration project that could ultimately save billions of dollars and simplify program administration. In addition, the new administration favors changes that may provide students with additional access to postsecondary education while also reducing their debt burden. This would be accomplished by forgiving some or all loan repayments through voluntary national service or by easing the burden through income-contingent repayments.

Regardless of the program's structure, there are serious problems in the Department's financial and management systems. The
Department lacks proper systems and controls to adequately manage its multibillion-dollar student assistance programs, and problems erupting from these programs could eventually overwhelm any potential reform measures. For example, the Department's student loan information systems contain data that are not always useful, timely, or accurate, thereby limiting their use for compliance and evaluation purposes. As a result, millions of dollars have been loaned to borrowers for amounts exceeding statutory limits or to borrowers who are already in default and, therefore, ineligible for additional loans.

The Department must continue to improve program management and reduce the government's risk. Potential improvements are covered in greater detail in our high-risk series report on guaranteed student loans. The Department must also move cautiously toward implementing the direct student loan demonstration program that could simplify program administration and save federal money.
Implementing Direct Loans Successfully Rests on Achieving Improvements

The Higher Education Amendments of 1992 authorized a direct loan demonstration program to determine if the current guaranteed student loan delivery structure—with lenders and guaranty agencies making and servicing loans—could be simplified and program costs reduced. Under the demonstration, the Department becomes the lender and schools are responsible for loan origination.

We believe that a direct student loan demonstration has merit because of the potential savings it could achieve. We estimate that switching from guaranteed to direct student loans could save the federal government about $4.8 billion—in present value terms—within the first 5 years of implementation. Direct lending would achieve these savings by (1) enabling the government to partially offset program costs with borrowers' interest payments, (2) reducing the cost of subsidizing students' interest charges, and (3) eliminating interest subsidies to commercial lenders.

We found that schools have mixed views about their ability to administer a direct loan program. But they share severe reservations concerning the Department's ability to manage the program. For direct lending to
Reducing the Cost and Preserving the Integrity of the Student Loan Program

succeed, the Department needs to forge an effective partnership with postsecondary educational institutions and others who may originate loans and to provide strong program leadership. Poor management by the Department could trigger more loan defaults, for example, which would substantially erode potential cost savings.
Strengthening Departmental Management

Long-standing management problems and deficiencies could undermine the ability of the Secretary to successfully implement education reforms. The Department of Education has lacked a clear management vision and effective management systems. Without well-defined management goals and the Secretary's focus on management, the Department cannot effectively align its activities to support major policy initiatives, carry out its programs, or correct identified problems. Past Secretaries have not built an organization that could implement major policy initiatives. Moreover, the Department's management problems have erupted periodically, becoming the focus of congressional and media attention, and diverting previous Secretaries from their goals. Significant changes to the Department's management systems should be a top priority.

In our 1988 transition report, we recommended establishing a Secretarial-level strategic management system. This has not been done. As a result, there are no systematic, Department-wide processes for planning, organizing, or monitoring for results and quality improvement. Although the outgoing Secretary and Deputy Secretary took initial
Strengthening Departmental Management

steps to improve operations, much more needs to be accomplished.

The Department's management support systems need attention because they do not provide key information to gauge the success of departmental programs. For example, the Department cannot say whether and to what degree those with disabilities receive federally funded rehabilitation services; nor can the Department identify students who, after defaulting on loans, receive new ones. Attempts to correct deficiencies in financial management—including those in student financial assistance programs—have been short-lived. The Department must have information and financial management systems that provide needed data and protect the federal government's financial interests from waste, fraud, and mismanagement. Corrective actions will require new systems and revised regulations, or legislation, or both. Thus, these actions may extend over several years.

The Department has a full slate of ongoing responsibilities and may not be poised to implement new ones. Between 1981 and 1991, the Department's work force declined by 33 percent; yet the number of programs
that the Department manages has increased from 150 to 220. Furthermore, the Department inadequately recruits, trains, and manages its staff. It cannot ensure it has the work force needed to implement Secretarial initiatives and to monitor ongoing programs and policies. For example, the shortage of qualified staff has contributed to problems in information and financial management, program monitoring, and technical assistance. The ability of the Department to do its job is diminished by its long-standing practice of filling key positions with managers who lack technical qualifications.

The Department's effectiveness has been further weakened by overly centralized decision-making and by excluding career employees from management problem solving. The Department's 1:37 ratio of political appointees to career employees is the highest among cabinet-level departments. Former administrations' attempts to abolish the Department and reductions-in-force have weakened the morale of many employees. Without adequate attention to human resource problems, the Department will be unable to achieve its goals effectively.
Related GAO Products


Remedial Education: Modifying Chapter 1 Formula Would Target More Funds to Those Most in Need (GAO/HRD-92-16, July 28, 1992).

Related GAO Products

Department of Education: Management Commitment Needed to Improve Information Resources Management (GAO/IMTEC-92-17, Apr. 20, 1992).


Related GAO Products


Transition Series

**Economics**
- Budget Issues (GAO/OCG-93-1TR).
- Investment (GAO/OCG-93-2TR).

**Management**
- Information Management and Technology Issues (GAO/OCG-93-5TR).
- Program Evaluation Issues (GAO/OCG-93-6TR).
- The Public Service (GAO/OCG-93-7TR).

**Program Areas**
- Health Care Reform (GAO/OCG-93-8TR).
- Financial Services Industry Issues (GAO/OCG-93-10TR).
- International Trade Issues (GAO/OCG-93-11TR).
- Commerce Issues (GAO/OCG-93-12TR).
Transportation Issues (GAO/OCG-93-14TR).

Food and Agriculture Issues (GAO/OCG-93-15TR).

Environmental Protection Issues (GAO/OCG-93-16TR).

Natural Resources Management Issues (GAO/OCG-93-17TR).

Education Issues (GAO/OCG-93-18TR).


Health and Human Services Issues (GAO/OCG-93-20TR).

Veterans Affairs Issues (GAO/OCG-93-21TR).

Housing and Community Development Issues (GAO/OCG-93-22TR).

Justice Issues (GAO/OCG-93-23TR).

Internal Revenue Service Issues (GAO/OCG-93-24TR).

Foreign Economic Assistance Issues (GAO/OCG-93-25TR).
Transition Series

Foreign Affairs Issues (GAO/OCG-93-26TR).


General Services Issues (GAO/OCG-93-28TR).
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. 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 20877

or visit:

Room 1000
700 4th St., NW (Corner of 4th & 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.