

May 2004

MILITARY OPERATIONS

DOD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism



G A O

Accountability * Integrity * Reliability

Highlights of [GAO-04-668](#), a report to congressional committees

Why GAO Did This Study

The Global War on Terrorism—principally involving operations in Afghanistan and Iraq—was funded in fiscal year 2003 by Congress's appropriation of almost \$69 billion. To assist Congress in its oversight of spending, GAO is undertaking a series of reviews relating to contingency operations in support of the Global War on Terrorism. In September 2003, GAO issued a report that discussed fiscal year 2003 obligations and funding for the war through June 2003—*Military Operations: Fiscal Year 2003 Obligations Are Substantial, but May Result in Less Obligations Than Expected*, [GAO-03-1088](#). This report continues the review of fiscal year 2003 by analyzing obligations reported in support of the Global War on Terrorism and reviews whether the amount of funding received by the military services was adequate to cover DOD's obligations for the war from October 1, 2002, through September 30, 2003. GAO will also review the war's reported obligations and funding for fiscal year 2004.

In official oral comments on a draft of this report, DOD officials stated that there were no objections to the report.

www.gao.gov/cgi-bin/getrpt?GAO-04-668.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Neal Curtin at (757) 552-8100 or curtinn@gao.gov.

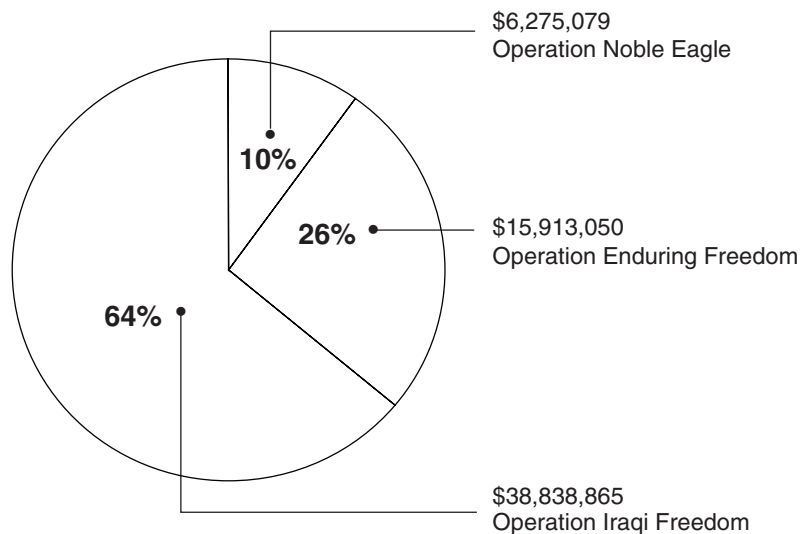
MILITARY OPERATIONS

DOD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism

What GAO Found

In fiscal year 2003, DOD reported obligations of over \$61 billion in support of the Global War on Terrorism. GAO's analysis of the obligation data showed that 64 percent of fiscal year 2003 obligations reported for the war on terrorism went for Operation Iraqi Freedom; among the DOD components, the Army had the most obligations (46 percent); and among appropriation accounts the operation and maintenance account had the highest level of reported obligations (71 percent).

Global War on Terrorism Obligations by Operations for Fiscal Year 2003 as of September 30, 2003
Dollars in thousands



Total \$61,026,994

Source: The Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

The adequacy of funding available for the Global War on Terrorism for fiscal year 2003 military personnel and operation and maintenance accounts varied by service. For military personnel, the Army, Navy, and Air Force ended the fiscal year with more reported obligations for the war than funding and had to cover the shortfalls with money appropriated for their budgeted peacetime personnel costs. For operation and maintenance accounts, the Army, Navy, and Air Force appeared to have more funding than reported obligations for the war. However, the Navy and Air Force have stated that the seeming excess funding (\$299 million and \$176.6 million respectively) were in support of the war on terrorism, but had not been recorded as such. Therefore, Navy and Air Force obligations exactly match funding. The Marine Corps used funds appropriated for its budgeted peacetime operation and maintenance activities to cover shortfalls in funding for the war.

Contents

Letter

	1
Results in Brief	3
Background	4
Obligations for GWOT Operations	5
Funding Adequacy for GWOT Varied by Service	9
Agency Comments	12

Tables

Table 1: Military Personnel Fiscal Year 2003 GWOT Funding and Obligations	10
Table 2: Operation and Maintenance Fiscal Year 2003 GWOT Funding and Obligations	10

Figures

Figure 1: Primary Locations of DOD's Fiscal Year 2003 Global War on Terrorism Operations	4
Figure 2: Global War on Terrorism Obligations by Operation for Fiscal Year 2003 as of September 30, 2003	6
Figure 3: Global War on Terrorism Obligations for Fiscal Year 2003 by DOD Organization as of September 30, 2003	7
Figure 4: Global War on Terrorism Obligations for Fiscal Year 2003 by Appropriation as of September 30, 2003	8

Abbreviations

DOD	Department of Defense
GWOT	Global War on Terrorism

This is a work of the U.S. government and is not subject to copyright protection in the United States. It may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.



G A O

Accountability * Integrity * Reliability

United States General Accounting Office
Washington, DC 20548

May 13, 2004

Congressional Committees

Following the terrorist attacks of September 11, 2001, the United States began military operations to combat terrorism both in the United States and overseas. These operations are known collectively as the Global War on Terrorism (GWOT). Between September 2001 and September 2003, the Department of Defense (DOD) has spent about \$78 billion in support of the war.

To assist Congress in its oversight role, we are undertaking a series of reviews relating to contingency operations in support of GWOT. In September 2003, we issued a report that discussed fiscal year 2003 obligations and funding through June 2003.¹ This report continues our analysis of fiscal year 2003 GWOT obligations and funding, which covers the fiscal year from October 1, 2002, through September 30, 2003. In a future report, we will also review the fiscal year 2004 reported obligations and funding picture for the war. Obligations are incurred through actions such as orders placed, contracts awarded, services received, or similar transactions made by federal agencies during a given period that will require payments during the same or a future period.² DOD's accounting systems capture the obligation of funds. Specifically, for fiscal year 2003 we (1) analyzed the obligations reported by DOD in support of the war and (2) compared whether the amount of funding received by the military services was adequate to cover DOD's incremental costs incurred in support of GWOT.³

¹ U.S. General Accounting Office, *Military Operations: Fiscal Year 2003 Obligations Are Substantial, but May Result in Less Obligations Than Expected*, [GAO-03-1088](#) (Washington, D.C.: Sept. 17, 2003).

² See Department of Defense Financial Management Regulations, 7000.14-R, vol. 1, Definitions, page xvii.

³ The term "incremental costs" means those directly attributable costs that would not have been incurred if it were not for the operation. Sections 230406 and 230902 of Department of Defense Financial Management Regulations 7000.14-R, volume 12, chapter 23, Contingency Operations (Feb. 2001) provide additional information on incremental costs. We further note that DOD's financial systems only capture total obligations and the services use various management information systems to identify incremental obligations and to estimate costs.

To identify DOD's fiscal year 2003 GWOT obligations, we used DOD's *Consolidated Department of Defense Terrorist Response Cost Reports*, which report the monthly and cumulative GWOT obligations, and analyzed this data. We focused our review on DOD's obligations reported for conducting military operations in support of the war. We did not review the obligations reported by the intelligence community, but mention the amount appropriated and obligated, because the amount appropriated was part of the total DOD appropriation. We also did not review the obligations incurred to rebuild Iraq, which is included in other, related, GAO reviews.⁴ To determine whether the amount of funding received by the services to conduct military operations in support of the war was adequate, we reviewed applicable fiscal year 2003 appropriations to include the transfer of funds among appropriation accounts for GWOT and compared the funds available to each service to the amounts obligated by each service in support of GWOT as reported in the consolidated cost reports. Our analysis focused primarily on the Army, Navy, Air Force, and Marine Corps, as these services accounted for about 87 percent of total DOD GWOT obligations.⁵ We also met with the Office of the Under Secretary of Defense (Comptroller) and Army, Navy, Air Force, and Marine Corps officials to discuss both funding levels and obligations.

Although we did not validate the accounting systems or data that the Defense Finance and Accounting Service uses to produce these consolidated cost reports, we did discuss the data presented in these reports with DOD and service officials and agreed that for the limited scope of this review, the consolidated reports provided the best available data. We also did not verify whether reported obligations were actually in support of GWOT. However, we are beginning a separate review of the obligations accumulated through the various sources of information used by the services, including the method by which the Defense Finance and Accounting Service acquires and consolidates this data into the consolidated cost reports and whether the obligations support the war. We conducted our review from January 2004 through March 2004 in accordance with generally accepted government auditing standards.

⁴ These reviews are focused on (1) the efforts and costs to develop democracy in Iraq, rebuild its infrastructure, and develop its security forces and (2) reconstruction-related contract actions by DOD (primarily the U.S. Army, including the Army Corps of Engineers), the U. S. Agency for International Development, and the Department of State.

⁵ The remaining 13 percent of obligations were reported by 15 DOD agencies including the Defense Logistics Agency and the Defense Information Systems Agency.

Results in Brief

In fiscal year 2003, DOD reported obligations of over \$61 billion in support of the Global War on Terrorism.⁶ Our analysis of the obligation data showed that fiscal year 2003 obligations for the war on terrorism were greatest for Operation Iraqi Freedom; among the DOD components, the Army had the most obligations; and among appropriation accounts the operation and maintenance account had the largest amount of obligations.

The adequacy of funding available for fiscal year 2003 GWOT obligations reported in military personnel and operation and maintenance accounts varied by service. The Army, Navy, and Air Force ended the fiscal year with more reported obligations for the war than funding for military personnel and had to cover the shortfalls with funds appropriated for their budgeted peacetime operations. The Army, Navy, and Air Force, however, appeared to have more funding than obligations in their operation and maintenance accounts for the war. The Navy and Air Force advised us that the seeming excess funding (\$299 million and \$176.6 million respectively) were in support of the war on terrorism, but were not recorded as such. Therefore, Navy and Air Force obligations exactly match funding. The Marine Corps used funds appropriated for its budgeted peacetime operation and maintenance activities to cover shortfalls in GWOT funding.

We are not making recommendations in this report because our objective was to communicate amounts reported for fiscal year 2003 obligations and funding for the Global War on Terrorism.

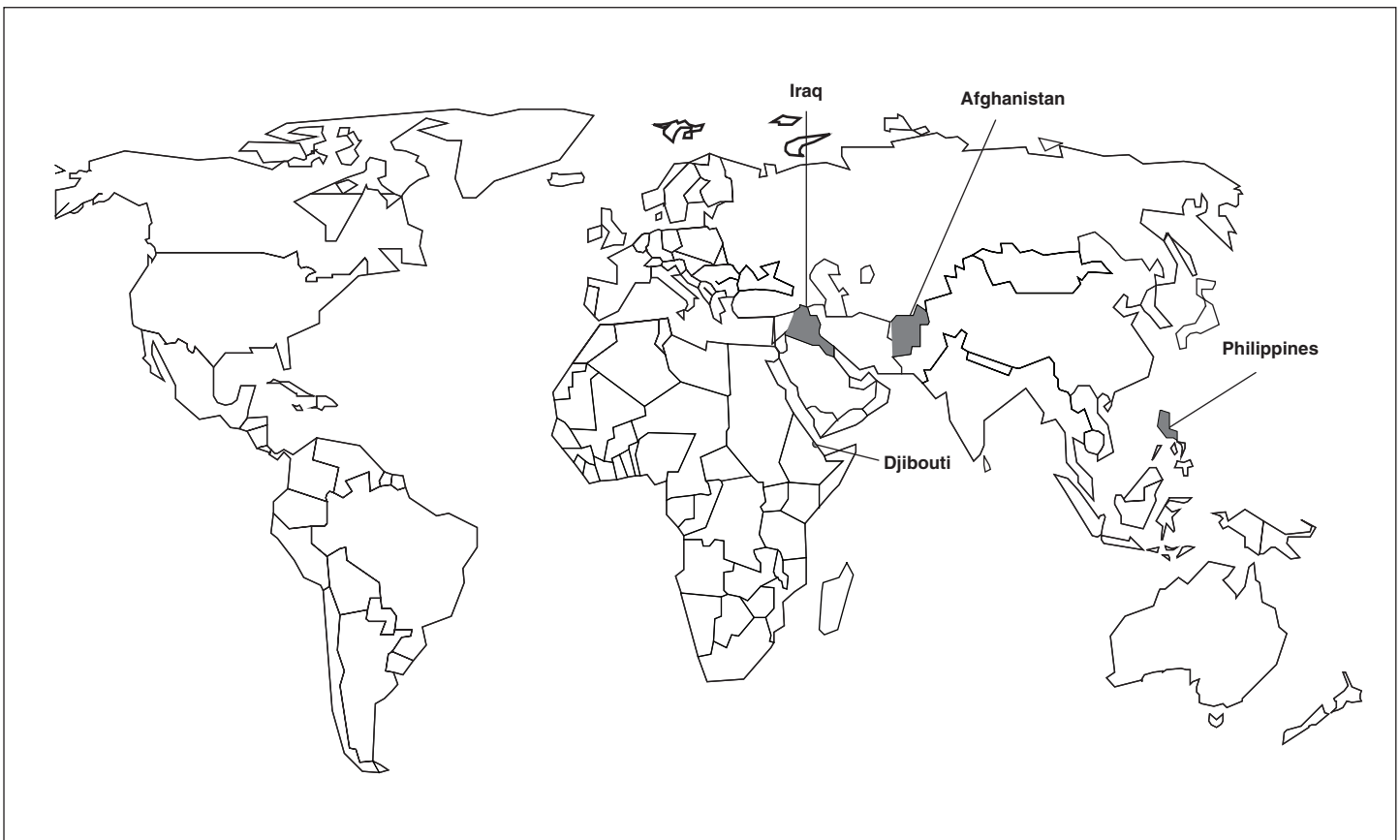
In official oral comments on a draft of this report, DOD stated that it had no objections to the report.

⁶ DOD also received about \$5.7 billion in funding in support of GWOT within the intelligence community. While obligations incurred against this appropriation are not captured in DOD's Consolidated Terrorist Response Cost Reports, DOD reports that this amount was fully obligated in fiscal year 2003.

Background

Following the terrorist attacks of September 11, 2001, the United States began military operations to combat terrorism both in the United States and overseas. Operations to defend the United States from terrorist attacks are known as Operation Noble Eagle. Overseas operations to combat terrorism are known as Operation Enduring Freedom, which takes place principally in Afghanistan, and Operation Iraqi Freedom, which takes place in and around Iraq. Figure 1 shows the primary locations where U.S. forces conducted operations in support of the war in fiscal year 2003.

Figure 1: Primary Locations of DOD's Fiscal Year 2003 Global War on Terrorism Operations



Source: GAO.

To support the war in fiscal year 2003, Congress appropriated \$68.7 billion to DOD: \$6.1 billion in the Consolidated Appropriations Resolution, 2003,⁷

⁷ P.L. 108-7 (Feb. 20, 2003).

and \$62.6 billion in the Emergency Wartime Supplemental Appropriations Act, 2003.⁸ While most of these funds were only available for expenditure in fiscal year 2003, some could be expended in subsequent fiscal years. Of the \$68.7 billion appropriated for GWOT, almost \$16 billion was appropriated in the fiscal year 2003 Wartime Supplemental to a transfer account called the Iraqi Freedom Fund. The Iraqi Freedom Fund is a special account providing funds for additional expenses for ongoing military operations in Iraq, and those operations authorized by P.L. 107-40 (Sept. 13, 2001), Authorization for Use of Military Force, and other operations and related activities in support of the global war on terrorism.⁹

Congress has also appropriated funds for the reconstruction of Iraq and Department of State and U.S. Agency for International Development projects.¹⁰ We are reviewing the contracts involved in the reconstruction, as well as the funding for other projects and will be issuing separate reports on these issues.

Obligations for GWOT Operations

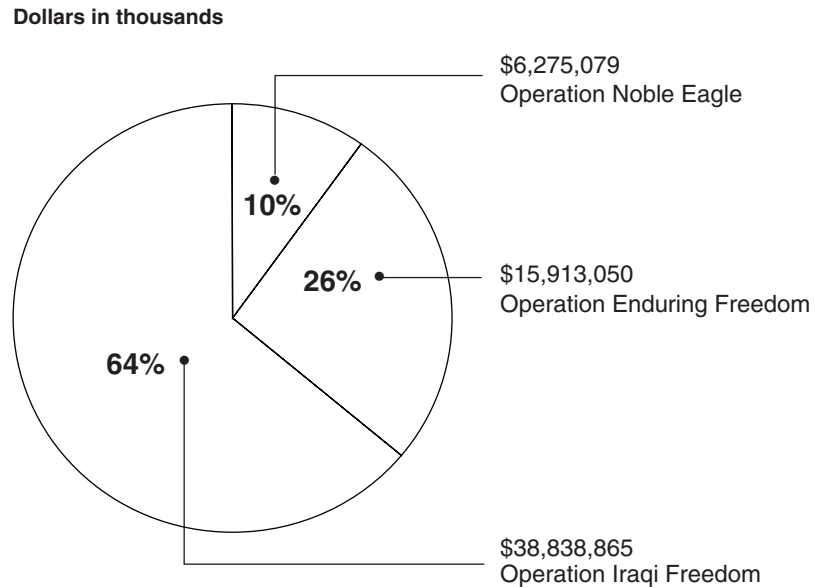
As of September 30, 2003, DOD reported obligating a total of over \$61 billion in fiscal year 2003 in support of the war. Among the operations that comprised the war on terrorism, Operation Iraqi Freedom amounted to about \$39 billion or 64 percent of the total obligations, as shown in figure 2. The obligations reported for Iraqi Freedom are probably understated and the obligations reported for Operation Enduring Freedom overstated because, according to DOD officials, the initial obligations associated with the build up to Iraqi Freedom were charged to Enduring Freedom. Officials in the Office of the Under Secretary of Defense (Comptroller) reclassified reported obligations to the appropriate operation after Iraqi Freedom began, based on anticipated and projected GWOT operations.

⁸ P.L. 108-11 (Apr. 16, 2003).

⁹ P.L. 108-11, chap. 3 (Apr. 16, 2003).

¹⁰ P.L. 108-11, chap. 5 (Apr. 16, 2003).

Figure 2: Global War on Terrorism Obligations by Operation for Fiscal Year 2003 as of September 30, 2003



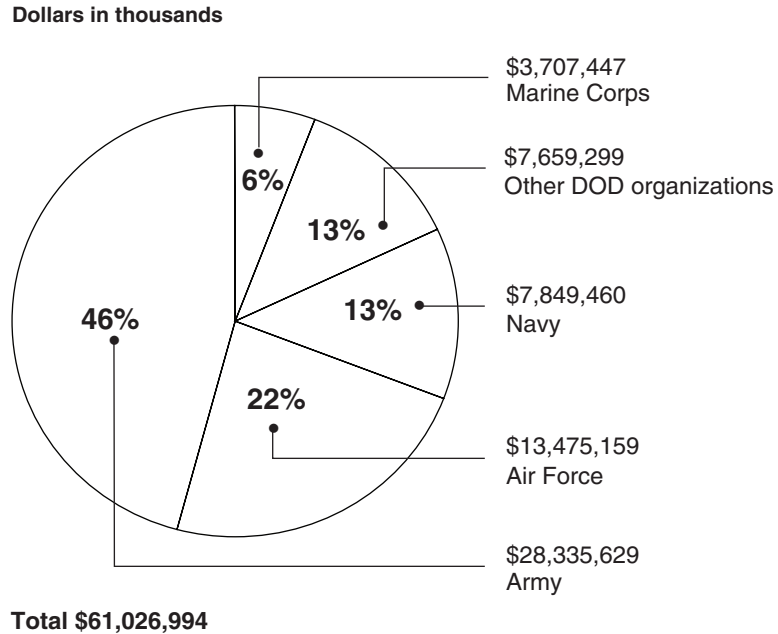
Total \$61,026,994

Source: The Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

Of the overall reported amount obligated within DOD for GWOT during fiscal year 2003, the Army reported the largest amount of obligations, 46 percent of the total, as shown in figure 3. (The Army had the largest number of military personnel engaged in the war.) In addition to the obligations reported by the other military services, about 13 percent of DOD's GWOT obligations were reported by a total of 15 other DOD organizations, such as the Defense Information Systems Agency and the Defense Logistics Agency. Of these DOD organizations, the Defense Logistics Agency reported the largest amount of obligations—over \$3.6 billion.

Figure 3: Global War on Terrorism Obligations for Fiscal Year 2003 by DOD Organization as of September 30, 2003

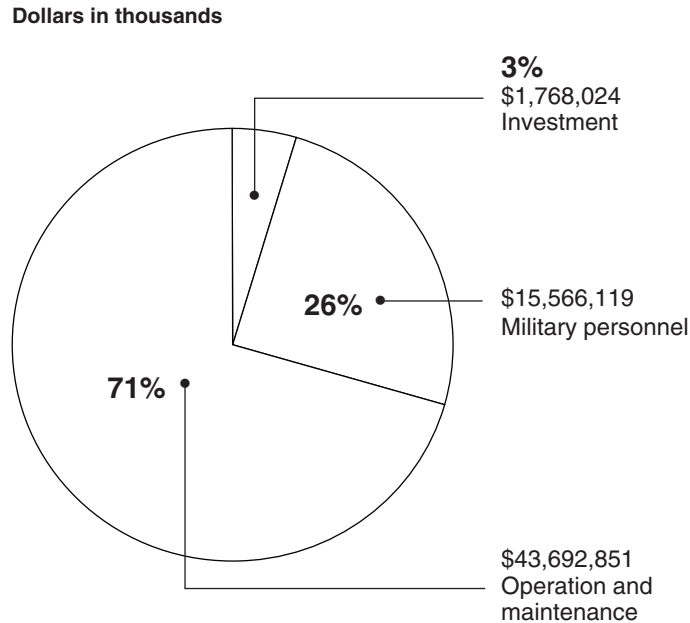


Source: The Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

The obligations reported for GWOT fall into three categories—operation and maintenance, military personnel, and investment. Operation and maintenance account funds obligated in support of the war are used for a variety of purposes, including transportation of personnel, goods, and equipment; unit operating support costs; and intelligence, communications, and logistics support. Military personnel funds obligated in support of the war cover the pay and allowances of mobilized reservists as well as special payments or allowances for all qualifying military personnel both active and reserve, such as Imminent Danger Pay and Family Separation Allowance. Investment funds obligated for the war are used for procurement, military construction, and research, development, test and evaluation. As shown in figure 4, GWOT obligations reported in the operation and maintenance account amount to almost \$44 billion or 71 percent of the total.

Figure 4: Global War on Terrorism Obligations for Fiscal Year 2003 by Appropriation as of September 30, 2003



Total \$61,026,994

Source: The Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

The *Consolidated Department of Defense Terrorist Response Cost Report* displays obligations in all accounts by specific categories. As previously cited, chapter 23 of the DOD Financial Management Regulations, which governs how all DOD organizations report financial data for contingency operations, defines these categories. Within the operation and maintenance account, the operating support category had the largest amount of reported obligations for fiscal year 2003—over \$32 billion or 74 percent of the total. This category, which includes obligations incurred for such things as training, operational support, equipment maintenance, and troop support, had the highest level of obligations, in part reflecting the cost of using civilian contractors to provide housing, food, water, and other services to over 180,000 troops deployed overseas in support of GWOT. A large part of the operating support costs category—48 percent—is in two miscellaneous categories, other supplies and equipment (\$7 billion) and other services and miscellaneous contracts (\$8.5 billion).

Most of the remaining reported GWOT obligations, \$15.6 billion or 26 percent, were in the military personnel accounts. Within the military personnel account, the category reserve component called to active duty had the highest level of reported obligations—almost \$9.3 billion or 59 percent of the total. This category captures the obligations reported for the salaries paid to reservists mobilized for active duty. According to service officials, more reservists were called to active duty than originally estimated and remained on active duty longer than planned. As with operation and maintenance obligations, there was also a large miscellaneous category, other military personnel, which accounted for about \$3.8 billion, or 24 percent, of all military personnel obligations.

In discussing the results of our analysis with the Office of the Under Secretary of Defense (Comptroller) and the military services, there was recognition of the large amount of obligations captured in miscellaneous categories. The Office of the Under Secretary of Defense (Comptroller) is considering how best to provide more specific detail in future cost reports.

Funding Adequacy for GWOT Varied by Service

The adequacy of funding available for fiscal year 2003 GWOT obligations reported in military personnel and operation and maintenance accounts varied by service. The funding available for the war consists of funds directly appropriated to the military services for GWOT, the net transfer of funds from the Iraqi Freedom Fund, and reprogrammed funds originally appropriated to the services for peacetime operations.

Within the military personnel accounts, as shown in table 1, in fiscal year 2003 the Army, Navy, and Air Force reported more obligations in support of the war than they received in funding for the war. To cover the shortfall in GWOT funding, these services had to use funds appropriated for their budgeted peacetime operations. Officials from each of these services explained that the shortfall was a relatively small portion of their budgeted peacetime military personnel account. For example, the Army's reported shortfall of \$155.2 million represents less than 1 percent of its total peacetime appropriation. The Marine Corps, which had augmented its GWOT military personnel appropriation with funds from its peacetime military personnel account, ended the fiscal year with slightly less in obligations than it had in available funding—\$1.8 million or less than 1 percent of its peacetime appropriation.

Table 1: Military Personnel Fiscal Year 2003 GWOT Funding and Obligations

Dollars in millions				
	Air Force	Army	Navy	Marine Corps
Total GWOT Funding Available	\$3,363.4	\$8,574.2	\$1,813.8	\$1,483.6
Obligations Reported	3,409.1	8,730.0	1,933.8	1,481.8
Difference	(45.7)	(155.8)	(120.0)	1.8

Source: P.L. 108-7, 108-11, and the Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

Within the operation and maintenance accounts, as shown in table 2, in fiscal year 2003 the Army, Air Force, and Navy received funding that exceeded their reported GWOT obligations. At the same time the Marine Corps reported more GWOT obligations than it received in funding.

Table 2: Operation and Maintenance Fiscal Year 2003 GWOT Funding and Obligations

Dollars in millions				
	Air Force	Army	Navy	Marine Corps
Total GWOT Funding Available	\$10,050.7	\$19,423.0	\$6,067.4	\$2,005.7
Obligations Reported	9,874.1	19,392.8	5,768.4	2,078.2
Difference	176.6	30.2	299.0	(72.5)

Source: P.L. 108-7, 108-11, and the Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

In discussing our analysis of the difference between GWOT obligations and funding with the Army, Air Force, and Navy, we were told the following.

- The Army reported slightly more funding than obligations for the war. At the end of fiscal year 2003, the Army reported obligations that initially appeared to be more than \$500 million less than the available funding. However, as of January 2004, the Army has subsequently updated its fiscal year 2003 reporting to reflect about \$470 million in additional reported obligations. According to Army officials, the Army had not included in the September 30, 2003, consolidated cost report \$494 million in obligations reported to support the Coalition Provisional Authority in

Iraq.¹¹ The Army received GWOT funding in fiscal year 2003 to support this organization, but the obligations were not captured in the Army's accounting system used to record most other Army obligations. The Army also cancelled some obligations made before the end of the fiscal year, resulting in a total adjustment to the fiscal year 2003 cost report of \$470 million. Thus the Army ended the year with about \$30 million more in funding than reported obligations.

- Air Force officials told us that the \$176.6 million, which appeared to be unobligated GWOT funding, was actually obligated late in the fiscal year. According to the officials, that amount was obligated for flying operations requirements that the Air Force decided were related to the war, but were not reported as such.
- Navy officials told us that the apparent unobligated GWOT funds (\$299 million) were in fact obligated in support of the war but were originally, and incorrectly, reported as obligations in support of budgeted peacetime operations. These officials said that they would be updating their reporting for obligations incurred in fiscal year 2003 to reflect an additional \$299 million in operation and maintenance obligations for the war. At the same time, the Navy returned \$198 million to the Iraqi Freedom Fund that it believed was in excess of its operation and maintenance requirements for the war. The available funding in table 2 was adjusted to reflect the return of the \$198 million. Returning these funds is in keeping with recommendations we made in our September 2003 report discussed above to monitor the obligation of funds in the services' operation and maintenance accounts and ensure that all funds transferred to the services that are not likely to be obligated by the end of the fiscal year are transferred back to the Iraqi Freedom Fund.¹²

In subsequent work we plan to review GWOT obligations to detail the specific purposes for which funds were used and to determine whether the service requirements for which funding was obligated were war-related. The additional Air Force flying operations' requirements and the funds the Navy recharacterized as being in support of the war will be included in that review.

¹¹ The Coalition Provisional Authority is the name of the temporary governing body, which has been recognized by the United Nations as the lawful government of Iraq until such time an internationally recognized interim administration or representative government is established by the people of Iraq. United Nations Security Council Resolution 1483, (May 22, 2003).

¹² [GAO-03-1088](#).

While the Marine Corps obligated \$72.5 million more for GWOT than it had in funds at the end of fiscal year 2003, it, like the Navy, returned money to the Iraqi Freedom Fund. At the end of fiscal year 2003, Marine Corps officials believed that they could not obligate \$152.2 million that had been transferred to the Marine Corps' operation and maintenance account from the Iraqi Freedom Fund before the end of the fiscal year and so transferred it back to the fund. In retrospect, however, the Marines obligated more than expected. According to Marine Corps officials, this shortfall was covered by using normal peacetime operation and maintenance appropriations that units deployed in support of GWOT were not going to use.

As noted with the Army and Navy analyses, the services have reported obligation updates to the Office of the Under Secretary of Defense (Comptroller) for inclusion in the Defense Finance and Accounting Service's Consolidated DOD Terrorist Response Cost report for fiscal year 2003. The Defense Finance and Accounting Service is issuing monthly fiscal year 2003 update reports as the obligation data is updated, which must be added to the report as of September 30, 2003, to determine the total fiscal year 2003 obligations reported in support of GWOT.

Agency Comments

In official oral comments on a draft of this report, officials from DOD's Office of the Under Secretary of Defense (Comptroller) stated that the department had no objections to the report. DOD also provided technical comments and we have incorporated them as appropriate.

We are sending copies of this report to the Chairmen and Ranking Minority Members of the House and Senate Budget Committees, the Secretary of Defense, the Secretaries of the military services, and the Director, Office of Management and Budget. We will also make copies available to others on request. In addition, the report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff has any questions, please contact me on (757) 552-8100 or by e-mail at curtinn@gao.gov. Major contributors to this report were Steve Sternlieb, Ann Borseth, Madelon Savaides, Leo Sullivan, and John Buehler.

A handwritten signature in black ink that reads "Neal P. Curtin". The signature is written in a cursive style with a small superscript 's' at the end of the name.

Neal P. Curtin
Director, Defense Capabilities and
Management Team

List of Congressional Committees

The Honorable Ted Stevens
Chairman
The Honorable Daniel K. Inouye
Ranking Minority Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable John W. Warner
Chairman
The Honorable Carl Levin
Ranking Minority Member
Committee on Armed Services
United States Senate

The Honorable Jerry Lewis
Chairman
The Honorable John P. Murtha
Ranking Minority Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

The Honorable Duncan Hunter
Chairman
The Honorable Ike Skelton
Ranking Minority Member
Committee on Armed Services
House of Representatives

GAO's Mission

The General Accounting Office, the audit, evaluation and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through the Internet. GAO's Web site (www.gao.gov) contains abstracts and full-text files of current reports and testimony and an expanding archive of older products. The Web site features a search engine to help you locate documents using key words and phrases. You can print these documents in their entirety, including charts and other graphics.

Each day, GAO issues a list of newly released reports, testimony, and correspondence. GAO posts this list, known as "Today's Reports," on its Web site daily. The list contains links to the full-text document files. To have GAO e-mail this list to you every afternoon, go to www.gao.gov and select "Subscribe to e-mail alerts" under the "Order GAO Products" heading.

Order by Mail or Phone

The first copy of each printed report is free. Additional copies are \$2 each. A check or money order should be made out to the Superintendent of Documents. GAO also accepts VISA and Mastercard. Orders for 100 or more copies mailed to a single address are discounted 25 percent. Orders should be sent to:

U.S. General Accounting Office
441 G Street NW, Room LM
Washington, D.C. 20548

To order by Phone: Voice: (202) 512-6000
 TDD: (202) 512-2537
 Fax: (202) 512-6061

To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Web site: www.gao.gov/fraudnet/fraudnet.htm

E-mail: fraudnet@gao.gov

Automated answering system: (800) 424-5454 or (202) 512-7470

Public Affairs

Jeff Nelligan, Managing Director, NelliganJ@gao.gov (202) 512-4800
U.S. General Accounting Office, 441 G Street NW, Room 7149
Washington, D.C. 20548