

**GAO**

**Testimony**

Before the Subcommittee on Legislative Branch,  
Committee on Appropriations, U.S. Senate

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Wednesday, April 30, 2008

**FISCAL YEAR 2009  
BUDGET REQUEST**

**U.S. Government  
Accountability Office**

Statement for the Record by Gene L. Dodaro  
Acting Comptroller General of the United States



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Madam Chair and Members of the Subcommittee:

I appreciate the opportunity to present GAO's budget request for fiscal year 2009. I am proud to say that we serve the Congress and the American people well, and I want to publicly acknowledge the professionalism, talents, and dedication of the GAO workforce in supporting the Congress and improving government. We submit for your consideration a funding proposal that would ensure the GAO can continue to help Congress make informed oversight, policy, and funding decisions.

At the outset, I want to thank the subcommittee for its support of GAO last year, especially in light of the overall budget pressures that the subcommittee faced when considering priorities. We ask for your continued support so that GAO can take on the issues of greatest interest to the Congress and address an increased demand for our services.<sup>1</sup>

The budget authority we are requesting for fiscal year 2009—\$545.5 million—represents a prudent request of 7.5 percent to support the Congress as it confronts a growing array of difficult challenges. We will continue to reward the confidence you place in us by providing a strong return on this investment. In fiscal year 2007 for example, in addition to delivering hundreds of reports and briefings to aid congressional oversight and decisionmaking, our work yielded:

- financial benefits, such as increased collection of delinquent taxes and civil fines, totaling \$45.9 billion—a return of \$94 for every dollar invested in GAO;
- over 1,300 other improvements in government operations spanning the full spectrum of national issues, ranging from helping Congress create a center to better locate children after disasters to strengthening computer security over sensitive government records and assets to encouraging more transparency over nursing home fire safety to strengthening screening procedures for VA health care practitioners; and
- expert testimony at 276 congressional hearings to help Congress address a variety of issues of broad national concern, such as the conflict in Iraq and efforts to ensure drug and food safety.

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<sup>1</sup>An overview of GAO's strategic plan for serving the Congress is included as appendix I.

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## Demand for GAO Services Is High and Increasing

Demand for GAO's analysis and advice remains strong across the Congress. During the past 3 years, GAO has received requests or mandated work from all of the standing committees of the House and the Senate and over 80 percent of their subcommittees. In fiscal year 2007, GAO received over 1,200 requests for studies. This is a direct result of the high quality of GAO's work that the Congress has come to expect as well as the difficult challenges facing the Congress where it believes having objective information and professional advice from GAO is instrumental.

Not only has demand for our work continued to be strong, but it is also steadily increasing. The total number of requests in fiscal year 2007 was up 14 percent from the preceding year. This trend has accelerated in fiscal year 2008 as requests rose 26 percent in the first quarter and are up 20 percent at the mid-point of this fiscal year from comparable periods in 2007. As a harbinger of future congressional demand, potential mandates for GAO work being included in proposed legislation as of February 2008 totaled over 600, or an 86 percent increase from a similar period in the 109<sup>th</sup> Congress.

The following examples illustrate this demand:

- Over 160 new mandates for GAO reviews were imbedded in law, including the Consolidated Appropriations Act of 2008, the Defense Appropriations Act of 2008, and 2008 legislation implementing the 9/11 Commission recommendations;
- New recurring responsibilities were given to GAO under the Honest Leadership and Open Government Act of 2007 to report annually on the compliance by lobbyists of registration and reporting requirements; and
- Expanded bid protest provisions applied to GAO that (1) allow federal employees to file protests concerning competitive sourcing decisions (A-76), (2) establish exclusive bid protest jurisdiction at GAO over issuance of task and delivery orders valued at over \$10 million, and (3) provide GAO bid protest jurisdiction over contracts awarded by the Transportation Security Administration.

Further evidence of GAO's help in providing important advice to the Congress is found in the increased numbers of GAO appearances at hearings on topics of national significance and keen interest (see table 1).

In fiscal year 2007 GAO testified at 276 hearings, 36 more than fiscal year 2006. The fiscal year 2007 figure was an all-time high for GAO on a per

capita basis and among the top requests for GAO input in the last 25 years. This up tempo of GAO appearances at congressional hearings has continued, with GAO already appearing at 140 hearings this fiscal year, as of April 4<sup>th</sup>.

**Table 1: GAO's Selected Testimony Issues by Strategic Goal, Fiscal Year 2007**

*Goal 1: Address challenges to the well-being and financial security of the American people*

- |  |   |   |
|--|---|---|
| <ul style="list-style-type: none"> <li>• Federal oversight of <b>food safety</b></li> <li>• Capacity and service gaps among <b>homeless veterans</b> programs</li> <li>• Reauthorizing the State <b>Children's Health Insurance</b> Program</li> <li>• Claims processing challenges for <b>veterans' disability benefits</b></li> <li>• FEMA payments on <b>hurricane-damaged properties</b></li> <li>• <b>Nursing home oversight</b></li> </ul> | <ul style="list-style-type: none"> <li>• <b>Private pension fees</b></li> <li>• Small Business Administration's <b>disaster preparedness efforts</b></li> <li>• Improved <b>safety for coal miners</b></li> <li>• Federal actions to improve <b>child welfare</b> services</li> <li>• <b>Oil and gas royalties</b></li> <li>• <b>Medicare physician payments</b></li> </ul> | <ul style="list-style-type: none"> <li>• Effects of <b>seller-funded down payments on home loans</b></li> <li>• Status of the future <b>air traffic control system</b></li> <li>• <b>USPS reform efforts</b></li> <li>• <b>Federal real property issues</b></li> <li>• <b>Emergency management plans</b> for schools</li> </ul> |
|--|---|---|

*Goal 2: Respond to changing security threats and the challenges of globalization*

- |   |   |  |
|---|---|--|
| <ul style="list-style-type: none"> <li>• Status of <b>benchmarks for Iraqi government</b></li> <li>• <b>DOD's management of systems and assets</b></li> <li>• Improving the <b>military's supply chain</b></li> <li>• Linking defense strategy with <b>military personnel requirements</b></li> <li>• <b>Navy shipbuilding</b></li> </ul> | <ul style="list-style-type: none"> <li>• Using best practices for <b>space acquisitions</b></li> <li>• Vulnerabilities in <b>U.S. export control systems</b></li> <li>• Combating <b>nuclear smuggling</b></li> <li>• <b>Securing radiological sources</b> in foreign countries</li> <li>• Improving the efficiency of <b>U.S. food aid procedures</b></li> <li>• National strategy to enforce <b>intellectual property rights</b></li> </ul> | <ul style="list-style-type: none"> <li>• <b>DHS's major mission and management functions</b></li> <li>• <b>Risk-management principles and homeland security</b></li> <li>• <b>Secure border initiative</b></li> <li>• <b>Bankruptcy reform and credit counseling</b></li> <li>• National strategy to <b>improve financial literacy</b></li> <li>• VA's <b>information security</b> management</li> </ul> |
|---|---|--|

*Goal 3: Help transform the federal government's role and how it does business*

- |   |  |  |
|---|--|--|
| <ul style="list-style-type: none"> <li>• <b>Contracting and security challenges</b> in Iraq</li> <li>• Federal <b>acquisitions and contracting challenges</b></li> <li>• <b>Acquisition challenges</b> at DHS</li> <li>• Security vulnerabilities at <b>unmonitored border locations</b></li> <li>• Incomplete reporting of <b>federal improper payments</b></li> </ul> | <ul style="list-style-type: none"> <li>• Transforming DHS's <b>financial management systems</b></li> <li>• Challenges facing the <b>polar satellite program</b></li> <li>• <b>Electronic voting</b></li> <li>• Balancing <b>individual privacy with homeland security</b> needs</li> <li>• Health <b>information technology and privacy</b></li> <li>• <b>Long-term fiscal challenges</b></li> </ul> | <ul style="list-style-type: none"> <li>• <b>Tax compliance</b></li> <li>• <b>Human capital challenges</b> facing the federal government</li> <li>• Rebuilding the <b>Gulf Coast</b></li> <li>• Preparations for the <b>2010 Census</b></li> <li>• <b>Fiscal stewardship challenges</b> facing the United States</li> <li>• <b>Tax abuses</b> by Medicare Part B providers</li> </ul> |
|---|--|--|

Source: GAO.

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## Modest Increase in Staffing Would Help Meet Demand

Our FTE level in fiscal year 2008 is 3,100—the lowest level ever for GAO. We are proud of the results we deliver to the Congress and our nation with this level, but with a slightly less than 5 percent increase in our FTEs to 3,251 we can better meet increased congressional requests for GAO assistance. While this increase would not bring GAO back to the 3,275 FTE level of 10 years ago, it would allow us to respond to the increased workload facing the Congress.

GAO staff are stretched in striving to meet Congress's increasing needs. People are operating at a pace that cannot be sustained over the long run. I am greatly concerned that if we try to provide more services with the existing level of resources, the high quality of our work could be diminished in the future. But I will not allow this to occur. This is not in the Congress's nor GAO's interest.

One consequence of our demand vs. supply situation is the growing list of congressional requests that we are not able to promptly staff. While we continue to work with congressional committees to identify their areas of highest priority, we remain unable to staff important requests. This limits our ability to provide timely advice to congressional committees dealing with certain issues that they have slated for oversight, including

- *Safety concerns* such as incorporating behavior-based security programs into TSA's aviation passenger screening process, updating our 2006 study of FDA's post-market drug safety system, and reviewing state investigations of nursing home complaints.
- *Operational improvements* such as the effectiveness of Border Security checkpoints to identify illegal aliens, technical and programmatic challenges in DOD's space radar programs, oversight of federally-funded highway and transit projects and the impact of the 2005 Bankruptcy Abuse Prevention and Consumer Protection Act.
- *Opportunities to increase revenues or stop wasteful spending* including reducing potential overstatements of charitable deductions and curbing potential overpayments and contractor abuses in food assistance programs.

## GAO's Fiscal Year 2009 Budget Request

Our fiscal year 2009 budget request seeks to better position us to maintain our high level of support for the Congress and better meet increasing requests for help. This request would help replenish our staffing levels at a time when almost 20 percent of all GAO staff will be eligible for retirement. Accordingly, our fiscal year 2009 budget request seeks funds to ensure that we have the increased staff capacity to effectively support the Congress's agenda, cover pay and uncontrollable inflationary cost increases, and undertake critical investments, such as technology improvement.

GAO is requesting budget authority of \$545.5 million to support a staff level of 3,251 FTEs needed to serve the Congress. This is a fiscally prudent request of 7.5 percent over our fiscal year 2008 funding level, as illustrated in table 2. Our request includes about \$538.1 million in direct appropriations and authority to use about \$7.4 million in offsetting collections. This request also reflects a reduction of about \$6 million in nonrecurring fiscal year 2008 costs.

**Table 2: Fiscal Year 2009 Summary of Requested Changes**

Dollars in thousands			
Budget category	FTEs	Amount	Percent change
FY 2008 base	3,100	\$507,239	
Subtotal—requested changes	151	\$38,288	7.5
FY 2009 budget authority	3,251	\$545,527	

Source: GAO.

Our request includes funds needed to

- increase our staffing level by less than 5 percent to help us provide more timely responses to congressional requests for studies;
- enhance employee recruitment, retention, and development programs, which increase our competitiveness for a talented workforce;
- recognize dedicated contributions of our hardworking staff through awards and recognition programs;
- address critical human capital components, such as knowledge capacity building, succession planning, and staff skills and competencies;

- 
- pursue critical structural and infrastructure maintenance and improvements;
  - restore program funding levels to regain our lost purchasing power; and
  - undertake critical initiatives to increase our productivity.

Key elements of our proposed budget increase are outlined as follows:

### **Pay and inflationary cost increases**

We are requesting funds to cover anticipated pay and inflationary cost increases resulting primarily from annual across-the-board and performance-based increases and annualization of prior fiscal year costs. These costs also include uncontrollable, inflationary increases imposed by vendors as the cost of doing business.

### **Rebuilding capacity**

GAO generally loses about 10 percent of its workforce annually to retirements and attrition. This annual loss places GAO under continual pressure to replace staff capacity and renew institutional memory. In fiscal year 2007, we were able to replace only about half of our staff loss. In fiscal year 2008, we plan to replace only staff departures. Our proposed fiscal year 2009 staffing level of 3,251 FTEs would restore our staff capacity through a modest FTE increase, which would allow us to initiate congressional requests in a timelier manner and begin reducing the backlog of pending requests.

### **Critical technology and infrastructure improvements**

We are requesting funds to undertake critical investments that would allow us to implement technology improvements, as well as streamline and reengineer work processes to enhance the productivity and effectiveness of our staff, make essential investments that have been deferred year after year but cannot continue to be delayed, and implement responses to changing federal conditions.

### **Human capital initiatives and additional legislative authorities**

GAO is working with the appropriate authorization and oversight committees to make reforms that are designed to benefit our employees and to provide a means to continue to attract, retain, and reward a top-

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flight workforce, as well as help us improve our operations and increase administrative efficiencies. Among the requested provisions, GAO supports the adoption of a “floor guarantee” for future annual pay adjustments similar to the agreement governing 2008 payment adjustments reached with the GAO Employees Organization, IFPTE. The floor guarantee reasonably balances our commitment to performance-based pay with an appropriate degree of predictability and equity for all GAO employees.

At the invitation of the House federal workforce subcommittee, we also have engaged in fruitful discussions about a reasonable and practical approach should the Congress decide to include a legislative provision to compensate GAO employees who did not receive the full base pay increases of 2.6 percent in 2006 and 2.4 percent in 2007. We appreciate their willingness to provide us with the necessary legal authorities to address this issue and look forward to working together with you and our oversight committee to obtain necessary funding to cover these payments. The budget authority to cover the future impact of these payments is not reflected in this budget request.

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## Establishing and Maintaining Constructive Union Relationships

As you know, on September 19, 2007, our Band I and Band II Analysts, Auditors, Specialists, and Investigators voted to be represented by the GAO Employees Organization, IFPTE, for the purpose of bargaining with GAO management on various terms and conditions of employment. GAO management is committed to working constructively with employee union representatives to forge a positive labor-management relationship.

Since September, GAO management has taken a variety of steps to ensure it is following applicable labor relations laws and has the resources in place to work effectively and productively in this new union environment. Our efforts have involved

- delivering specialized labor-management relations training to our managers;
- establishing a new Workforce Relations Center to provide employee and labor relations advice and services;
- hiring a Workforce Relations Center director, who also serves as our chief negotiator in collective bargaining deliberations; and

- 
- postponing work on several initiatives regarding our current performance and pay programs.

In addition, we routinely notify union representatives of meetings that may qualify as formal discussions, so that a representative of the IFPTE can attend the meeting. We also regularly provide the IFPTE with information about projects involving changes to terms and conditions of employment over which the union has the right to bargain.

We are pleased that GAO and the IFPTE reached a prompt agreement on 2008 pay adjustments. The agreement was overwhelmingly ratified by bargaining unit members on February 14, 2008, and we have applied the agreed-upon approach to the 2008 adjustments to all GAO staff, with the exception of the SES and Senior Level staff, regardless of whether they are represented by the union.

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## Fiscal Year 2007 Achievements

In fiscal year 2007, we addressed many difficult issues confronting the nation, including the conflict in Iraq, domestic disaster relief and recovery, national security, and criteria for assessing lead in drinking water. For example, GAO has continued its oversight on issues directly related to the Iraq war and reconstruction, issuing 20 products in fiscal year 2007 alone—including 11 testimonies to congressional committees. These products covered timely issues such as the status of Iraqi government actions, the accountability of U.S.-funded equipment, and various contracting and security challenges. GAO's work spans the security, political, economic, and reconstruction prongs of the U.S. national strategy in Iraq.

Highlights of the outcomes of GAO work are outlined below. See appendix II for a detailed summary of GAO's annual measures and targets. Additional information on our performance results can be found in *Performance and Accountability Highlights Fiscal Year 2007* at [www.gao.gov](http://www.gao.gov).

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## Financial Benefits

GAO's work in fiscal year 2007 generated \$45.9 billion in financial benefits. These financial benefits, which resulted primarily from actions agencies and the Congress took in response to our recommendations, included about \$21.1 billion resulting from changes to laws or regulations, \$16.3 billion resulting from improvements to core business processes, and \$8.5 billion resulting from agency actions based on our recommendations to improve public services.

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**Table 3: GAO's Selected Major Financial Benefits Reported in Fiscal Year 2007**

<b>Description</b>	<b>Benefit (in billions)</b>
Helped to ensure funding for U.S. Postal Service <b>retirement-related health care</b> .	\$5.4
Improved the Internal Revenue Service's methodology for <b>pursuing delinquent taxes</b> .	4.2
Encouraged National Aeronautics and Space Administration decision to terminate the <b>space launch initiative</b> .	3.7
Helped to reduce <b>food stamp fraud and abuse</b> .	3.4
Recommended that the Department of Housing and Urban Development track and reallocate <b>unspent housing funds</b> .	2.2
Helped to increase <b>collections of civil debt</b> .	1.7
Recommended that the Congress reduce the Department of Defense (DOD) fiscal year 2007 <b>operations and maintenance budget</b> .	1.5
Identified an opportunity for DOD to <b>reallocate funds to cover new initiatives</b> .	1.2

Source: GAO.

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## Other Improvements in Government

Many of the benefits that result from our work cannot be measured in dollar terms. During fiscal year 2007, we recorded a total of 1,354 other improvements in government resulting from GAO work. For example, in 646 instances federal agencies improved services to the public, in 634 other cases agencies improved core business processes or governmentwide reforms were advanced, and in 74 instances information we provided to the Congress resulted in statutory or regulatory changes. These actions spanned the full spectrum of national issues, from strengthened screening procedures for all VA health care practitioners to improved information security at the Securities and Exchange Commission. See table 4 for additional examples.

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**Table 4: GAO's Selected Other Improvements in Government Reported in Fiscal Year 2007**

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**... that helped to change laws**

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Department of Homeland Security Appropriations Act of 2007, Pub. L. No. 109-295.

- developing a **center to locate children after disasters**.
- improving Federal Emergency Management Agency (FEMA) information on the status of **hurricane relief and recovery funds**.

Implementing Recommendations of the 9/11 Commission Act of 2007, Pub. L. No. 110-53

- re-examining **inspection exemptions for inbound cargo**.
  - re-examining **inspection exemptions for domestic air cargo**.
- 

**... that helped enhance services to the public**

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- strengthened **screening procedures for all VA health care practitioners**.
  - tightened monitoring criteria in the Environmental Protection Agency's rule on **lead in drinking water**.
  - encouraged reporting of **nursing home fire safety deficiencies**.
  - improved **information security** at the Securities and Exchange Commission.
- 

**... that helped to promote sound agency and governmentwide management**

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- FEMA establishes control to help limit **disaster assistance payments** to individuals with invalid Social Security numbers.
  - NASA establishes policies for reimbursement by **nonofficial travelers** on passenger aircraft
  - Army requires credit card vendors to conduct **credit checks** before issuing individually billed travel cards.
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Source: GAO.

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## High Risk Series

In January 2007, we also issued our *High-Risk Series: An Update*, which identifies federal areas and programs at risk of fraud, waste, abuse, and mismanagement and those in need of broad-based transformations. Issued to coincide with the start of each new Congress, our high-risk list focuses on major government programs and operations that need urgent attention. Overall, this program has served to help resolve a range of serious weaknesses that involve substantial resources and provide critical services to the public. GAO added the 2010 Census as a high-risk area in March 2008.

**Table 5: GAO's High-Risk Areas as of March 2008**

High-risk area	Year designated high risk
<b>Addressing challenges in broad-based transformations</b>	
Strategic Human Capital Management <sup>a</sup>	2001
Managing Federal Real Property <sup>a</sup>	2003
Protecting the Federal Government's Information Systems and the Nation's Critical Infrastructures	1997
Implementing and Transforming the Department of Homeland Security	2003
Establishing Appropriate and Effective Information-Sharing Mechanisms to Improve Homeland Security	2005
DOD Approach to Business Transformation <sup>a</sup>	2005
• DOD Business Systems Modernization	1995
• DOD Personnel Security Clearance Program	2005
• DOD Support Infrastructure Management	1997
• DOD Financial Management	1995
• DOD Supply Chain Management	1990
• DOD Weapon Systems Acquisition	1990
FAA Air Traffic Control Modernization	1995
Financing the Nation's Transportation System <sup>a</sup>	2007
Effective Protection of Technologies Critical to U.S. National Security Interests <sup>a</sup>	2007
Transforming Federal Oversight of Food Safety <sup>a</sup>	2007
The 2010 Census ( <b>New</b> )	2008
<b>Managing federal contracting more effectively</b>	
DOD Contract Management	1992
DOE Contract Management	1990
NASA Contract Management	1990
Management of Interagency Contracting	2005
<b>Assessing the efficiency and effectiveness of tax law administration</b>	
Enforcement of Tax Laws <sup>a</sup>	1990
IRS Business Systems Modernization	1995
<b>Modernizing and safeguarding insurance and benefit programs</b>	
Modernizing Federal Disability Programs <sup>a</sup>	2003
Pension Benefit Guaranty Corporation Single-Employer Insurance Program	2003
Medicare Program <sup>a</sup>	1990
Medicaid Program <sup>a</sup>	2003
National Flood Insurance Program <sup>a</sup>	2006

Source: GAO.

<sup>a</sup>Legislation is likely to be necessary, as a supplement to actions by the executive branch, to effectively address this high-risk area.

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## Concluding Remarks

GAO's achievements are of great service to the Congress and American taxpayers. With your support, we will be able to continue to provide the high level of performance that has come to be expected of GAO.

# Appendix I: GAO's Strategic Plan Framework



## SERVING THE CONGRESS AND THE NATION GAO'S STRATEGIC PLAN FRAMEWORK

### MISSION

GAO exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the federal government for the benefit of the American people.

**THEMES**

- Changing Security Threats
- Sustainability Concerns
- Economic Growth & Competitiveness
- Global Interdependency
- Societal Change
- Quality of Life
- Science & Technology

**GOALS & OBJECTIVES**

Provide Timely, Quality Service to the Congress and the Federal Government to . . .

. . . Address Current and Emerging Challenges to the Well-being and Financial Security of the American People *related to . . .*

- Health care needs
- Lifelong learning
- Work benefits and protections
- Financial security
- Effective system of justice
- Viable communities
- Natural resources use and environmental protection
- Physical infrastructure

. . . Respond to Changing Security Threats and the Challenges of Global Interdependence *involving . . .*

- Homeland security
- Military capabilities and readiness
- Advancement of U.S. interests
- Global market forces

Help Transform the Federal Government's Role and How It Does Business to Meet 21st Century Challenges *by assessing . . .*

- Roles in achieving federal objectives
- Government transformation
- Key management challenges and program risks
- Fiscal position and financing of the government

Maximize the Value of GAO by Being a Model Federal Agency and a World-Class Professional Services Organization *in the areas of . . .*

- Client and customer satisfaction
- Strategic leadership
- Institutional knowledge and experience
- Process improvement
- Employer of choice

### CORE VALUES

**Accountability**

**Integrity**

**Reliability**

Source: GAO.

GAO Strategic Plan 2007-2012

# Appendix II: Agencywide Summary of Annual Measures and Targets

## Agencywide Summary of Annual Measures and Targets

Performance measure	2004 actual	2005 actual	2006 actual	2007 actual	2008 target	2009 target
<b>Results</b>						
Financial benefits	\$44.0	\$39.6	\$51.0	\$45.9	\$40.0 <sup>a</sup>	\$40.0
Nonfinancial benefits	1,197	1,409	1,342	1,354	1,150	1,150
Past recommendations implemented	83%	85%	82%	82%	80%	80%
New products with recommendations	63%	63%	65%	66%	60%	60%
<b>Client</b>						
Testimonies	217	179	240	276	220	200
Timeliness <sup>b</sup>	89%	90%	92%	94%	95%	95%
<b>People</b>						
New hire rate	98%	94%	94%	96%	95%	95%
Acceptance rate	72%	71%	70%	72%	72%	<sup>c</sup>
<b>Retention rate</b>						
With retirements	90%	90%	90%	90%	90%	90%
Without retirements	95%	94%	94%	94%	94%	94%
Staff development	70%	72%	76%	76%	76%	76%
Staff utilization <sup>d</sup>	72%	75%	75%	73%	75% <sup>e</sup>	75%
Leadership	79%	80%	79%	79%	80%	80%
Organizational climate	74%	76%	73%	74%	75% <sup>f</sup>	75%
<b>Internal Operations</b>						
Help get job done	4.01	4.10	4.10	4.05	4.00	4.0
Quality of work life	3.96	3.98	4.00	3.98	4.00	4.0

Source: GAO.

<sup>a</sup>Our fiscal year 2008 target for financial benefits differs from the target we reported for this measure in our fiscal year 2008 performance budget in January 2007. Specifically, we decreased our financial benefits target by \$1.5 billion based on (1) our assessment of our past recommendations that are likely to be implemented by federal agencies and the Congress in the coming fiscal year and (2) the impact that our budget could have on the work that leads to financial benefits.

<sup>b</sup>Since fiscal year 2004 we have collected data from our client feedback survey on the quality and timeliness of our products, and in fiscal year 2006 we began to use the independent feedback from this survey as a basis for determining our timeliness.

<sup>c</sup>N/A indicates that the data are not available yet or are not applicable because we did not collect the data during this period.

<sup>d</sup>Our employee feedback survey asks staff how often the following occurred in the last 12 months (1) my job made good use of my skills, (2) GAO provided me with opportunities to do challenging work, and (3) in general, I was utilized effectively.

<sup>e</sup>Our fiscal year 2008 target for staff utilization differs from the target we reported for this measure in our fiscal year 2008 performance budget in January 2007. We lowered the staff utilization target by 3 percentage points because we determined that based on our past performance, the target was unrealistic, and we reset it at a level that is still challenging but more likely to be achieved.

<sup>f</sup>Our fiscal year 2008 target for organizational climate differs from the target we reported for this measure in our fiscal year 2008 performance budget in January 2007. We decreased the organizational climate target by a percentage point because we determined that based on our past performance, the target was unrealistic, and we reset it at a level that is still challenging but more likely to be achieved.

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