



## INTRODUCTION

The United States Department of Transportation's (DOT's) fifth Consolidated Financial Statement presents to the American public, Congress, the Office of Management and Budget and the transportation industry the current performance of DOT's major programs and a brief description of how the public benefits from them. Additionally, this Consolidated Financial Statement defines our recent accomplishments and financial initiatives and position for FY 2000.

The specific improvements in our program and financial activities and the progress and commitment we have made to meet our strategic goals, including our "ONE DOT" management strategy, are described in the following sections of this report:

**Management Discussion and Analysis** consists of the following three sections:

- **Departmental Overview** provides a high level overview of the agency. It provides a description of who we are, what we do and how well we meet the goals we have set.
- **Major Program Performance** activities are designed to ensure that America's transportation system meets the needs of the American people as we continue progressing into the 21<sup>st</sup> Century.
- **Financial Management Performance Highlights** DOT's progress with audited financial statements, innovative financing, the Federal Managers' Financial Integrity Act, Year 2001, Debt Collection and Cash Management.

**Consolidated Financial Statements and Notes** provide an important tool to promote and improve accountability and stewardship over the public resources entrusted to the Department. Statement preparation provides accurate and reliable information used in assessing performance and allocating resources.

**Audit Report** indicates whether:

- Financial statements fairly present the financial position and results of DOT operations in accordance with OMB Bulletin 97-01.
- DOT has a serviceable internal accounting and administrative control structure.
- DOT has complied with laws and regulations which could have a direct and material effect on the financial statements or which OMB has specified.
- Presentation of the Management Discussion and Analysis and Supplemental Information sections are materially consistent with the financial statement information.
- Supporting data for performance measures existed and were properly reported.

**Required Supplemental Stewardship Reporting** relates to areas of Federal Government accountability over certain resources entrusted to it and certain responsibilities assumed by it which are not measured in traditional financial reports. This focuses on assets and investments made by the Government for the benefit of the Nation.

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### *Additional Supplemental Information*

annotates the scope of each Operating Administration's financial activity shown in the consolidating statements by major functional area.

Readers who would like to know more about DOT programs and organization may access the DOT Internet Web Site at

**<http://www.dot.gov>**.

