

F O R E W O R D

This is the United States Department of Transportation's (DOT) fiscal year 2004 *Performance and Accountability Report*. It links programs to strategic performance areas, such that major program activities are traceable to a performance outcome and goal.

In accordance with the *Reports Consolidation Act of 2000*, this document integrates DOT's *Performance Report* with its consolidated financial statements and the resulting DOT Inspector General's opinion on DOT's financial statements and also includes the DOT Inspector General's 2004 report on the Department's Top Management Challenges, internal controls, and compliance with appropriate laws and regulations.

Comments on this report are welcome. The electronic version of the report is available at the Department of Transportation Web site, www.dot.gov.

Comments may be addressed to:

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