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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

CIVIL DIVISION

OCT 30 1969

Dear Mr. Hamil:

We have made a review for the settlement of accounts of the certifying officers of the Rural Electrification Administration (REA), Department of Agriculture. Our review was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our review, completed in October 1969, was directed primarily toward the settlement of the certifying officers' accounts, and included an examination of selected disbursement transactions and related administrative procedures and internal controls. We also examined a report by the Office of the Inspector General, Department of Agriculture, on its review of REA unliquidated obligations, commitments, and reimbursements. We did not review program operations, nor did we review payroll activities, which are centralized in the Management Data Service Center, New Orleans, Louisiana.

We found that the financial transactions which we selected for our review were generally processed in a satisfactory manner.

We wish to acknowledge the cooperation extended to our representatives during the review. Copies of this report are being furnished to the Inspector General.

Sincerely yours,

Victor L. Lowe
Associate Director

Mr. David A. Hamil, Administrator
Rural Electrification Administration
Department of Agriculture

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