

---

## PREFACE

---

This report, submitted pursuant to the Inspector General Act of 1978, as amended, presents management's perspective on audit resolution and followup activity at the General Services Administration for the period April 1, 2005, through September 30, 2005.

In April 1990, the Office of Inspector General began to identify audit recommendations for cost avoidance as "funds to be put to better use" and, to the extent practical, distinguished these recommendations on the basis of whether they have or do not have an impact on the agency budget. Funds identified as "budget impact" involve the obligation process. Audit-related savings of these funds, depending on the particular fund involved, may be available for reprogramming. Funds identified as "no budget impact," however, do not involve obligated monies, and, therefore, cannot be construed as having a material effect on GSA's appropriated funds.

---

## EXECUTIVE SUMMARY

---

In accordance with the Inspector General Act Amendments of 1988, the Administrator of General Services submits this report to the Congress on final actions regarding audit recommendations. The report covers the period April 1, 2005 through September 30, 2005. The Act requires the Administrator to report directly to Congress on management decisions and final actions taken on audit recommendations. The report must also explain why final action on any audit has not been taken one year after the date of the management decision. This submission statistically summarizes management's implementation of the recommendations contained in audit reports issued by the General Services Administration's Office of Inspector General.

During the reporting period, management decisions were issued on 96 audit reports. Of this total, 43 audit reports represented \$13,619,800 in disallowed costs and \$410,069,386 in funds to be put to better use. The latter category is comprised of \$409,575,678 estimated and actual cost avoidance determined to have no impact on the agency's budget and \$493,708 in actual cost avoidance determined to have a potential impact on the budget.

During the six-month period, final action was achieved for 30 audits with management decisions identifying disallowed costs or funds to be put to better use. These audits represent the recovery of \$661,597 and the implementation of \$586,278 of actual cost avoidance determined to have no impact on the agency's budget. No cost avoidance determined to have a potential impact on the budget was implemented during the period.

As of September 30, 2005, 126 audit reports remained open without final action a year after the management decision. Of this total, 30 were under formal administrative or judicial appeal. Explanations of the reasons final actions have not been taken with respect to the remaining 96 audits are provided in the report.

---

## TABLE OF CONTENTS

---

	Page
<b>Introduction</b>	
General .....	4
Organization of Audit Followup Program in the General Services Administration .....	4
Definitions .....	7
<b>Statistical Reports</b>	
Final Action on Audits with Disallowed Costs .....	10
Final Action on Audits with Recommendations to Put Funds to Better Use.....	11
<b>Audits With Management Decision Made Prior to September 30, 2004, But Final Action Has Not Been Taken</b>	
Contract Audits .....	13
Internal Audits .....	17
Audits under Formal Administrative or Judicial Review .....	19

---

# INTRODUCTION

---

## **General**

This report, submitted pursuant to the Inspector General Act of 1978, as amended, presents management's perspective on audit resolution and followup activity at the General Services Administration (GSA) for the period April 1, 2005 through September 30, 2005. This is the agency's 33<sup>rd</sup> report to the Congress since the implementation of the Inspector General Act Amendments of 1988 (Public Law 100-504). The data in the report indicates that GSA's audit followup efforts continue to play a significant role in the effective management of the agency's operations and the accomplishment of its mission.

## **Organization of the Audit Followup Program in the General Services Administration**

### **Background**

GSA is organized around business functions represented by two major services (Public Buildings Service and Federal Acquisition Service). In addition, there are 11 regions and a number of staff offices which provide support to the other GSA organizations.

GSA is headed by the Administrator, who directs the execution of all functions assigned to GSA. Members of his office, as well as Regional Administrators and Heads of Services and Staff Offices, advise and make recommendations on policy or operational issues of national scope.

Each service is headed by a Commissioner located in the Central Office in Washington, DC. The Commissioners are responsible in their respective functional areas for policy

development; program direction; funding; and interfacing with congressional staffs, clients and other constituents regarding issues of policy or national importance.

Each region has a Regional Administrator who is responsible for managing the regional functions. The Regional Administrators report directly to the Administrator. GSA's structure requires a matrixed approach to management where communication between the regions and Central Office organizations is critical to the effective management of the agency.

GSA has effective systems in place for keeping track of audit recommendations and more importantly has top management commitment to making sure that appropriate corrective action is taken on the basis of those recommendations. Managers have the responsibility to act upon the auditor's recommendations, with the audit resolution process being supervised by the agency audit followup official. The following provides a description of the responsibilities of GSA officials involved in the audit followup process.

### Senior Agency Official

The Deputy Administrator is the senior agency official responsible for audit followup in the agency. As such he has overall responsibility for ensuring the adequacy of the agency's followup system, monitoring the resolution of audit recommendations and ensuring the prompt implementation of corrective actions. He also makes final decisions to resolve differences between agency management and the Office of Inspector General (OIG).

### The Chief Financial Officer

The Chief Financial Officer provides administrative direction to the officials in the Office of the Chief Financial Officer who manage GSA's Audit Resolution and Followup System. Their responsibilities include:

- Acting as the liaison with the Government Accountability Office (GAO) for the coordination of GAO audits in progress within GSA and for preparation of responses and reports for the signature of the Administrator on GAO recommendations as required by law;

- Ensuring timely resolution and implementation of internal and external audit recommendations made by the OIG as well as GAO;
- Overseeing the prosecution, collection, and proper accounting of amounts determined due the Government as the result of audit-related claims;
- Critically analyzing GSA's programs upon request from the Administrator, particularly as related to past or present audit recommendations; and,
- Maintaining an automated report control system for both internal and external audits that provides an accurate means for tracking and documenting actions taken in implementing audit recommendations.

#### Heads of Services and Staff Offices and Regional Administrators

Heads of Services and Staff Offices and Regional Administrators to whom audit recommendations pertain have primary responsibility for resolving and implementing recommendations promptly, including, but not limited to:

- Ensuring controls are implemented to provide timely, accurate and complete responses to audit reports;
- Developing, advocating and clearly documenting agency positions on audit recommendations;
- Preparing draft and final responses to GAO reports involving their services, staff offices, or regions in coordination with the Office of the Chief Financial Officer; and
- Providing comments on audit decision papers prepared by the OIG to ensure that management's position on unresolved audit recommendations is properly stated.

## Definitions

The following definitions, based on the Inspector General Act of 1978, as amended, apply to terms used in this Semiannual Report:

**Questioned Cost.** A cost which the Office of Inspector General (OIG) questions because of:

1. An alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;
2. A finding that, at the time of an audit, such cost is not supported by adequate documentation; or
3. A finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

**Unsupported Cost.** A cost which the OIG questions because the OIG found that, at the time of an audit, such cost is not supported by adequate documentation.

**Disallowed Cost.** A questioned cost which management, in a management decision, has sustained or agreed should not be charged to the Government.

**Recommendation That Funds Be Put to Better Use.** An OIG recommendation that funds could be used more efficiently if management took actions to implement and complete the recommendation, including:

1. Reductions in outlays;
2. Deobligation of funds from programs or operations;
3. Withdrawal of interest subsidy costs on loans or loan guarantees, insurance or bonds;
4. Costs not incurred by implementing recommended improvements related to operations, contractors, or grantees;

5. Avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or

6. Any other savings which are specifically identified.

**Management Decision.** The evaluation by management of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary.

**Final Action.** The completion of all actions that management has concluded in its decision are necessary with respect to the findings and recommendations included in an audit report. In the event that management concludes no action is necessary, final action occurs when a management decision has been made.

# Statistical Reports

**FINAL ACTION ON AUDITS WITH DISALLOWED COSTS  
FOR THE SIX-MONTH PERIOD ENDING 09/30/05**

	<u>Number of Audit Reports</u>	<u>Disallowed Costs</u>
A. Audit reports with management decisions on which final action had not been taken at the beginning of the period.	25	\$34,617,276
B. Audit reports on which management decisions were made during the period.	9	\$13,619,800 <sup>1</sup>
C. Total audit reports pending final action for the period (total of A and B).	34	\$48,237,076
D. Audit reports on which final action was taken during the period.	8	\$18,196,694
1. Recoveries		
(a) Collections/Offset		\$ 661,597
(b) Property		\$0
(c) Other		\$0
2. Write-offs		\$15,290,538 <sup>2</sup>
3. Total of 1 and 2		\$15,952,135
E. Audit reports needing final action at end of the period (subtract D from C).	26	\$30,040,382

<sup>1</sup>Data pertaining to the number of audit reports on which management decisions were made during the period and the associated amount of disallowed costs was furnished by the Office of Inspector General.

<sup>2</sup>For the purposes of this report, write-offs are interpreted to represent the difference between the disallowed cost and the amount successfully recovered.

**FINAL ACTION ON AUDITS WITH RECOMMENDATIONS TO PUT FUNDS TO BETTER USE  
FOR THE SIX-MONTH PERIOD ENDING 09/30/05**

	<u>Number of Audit Reports</u>	<u>No Budget Impact</u>	<u>Budget Impact</u>
A. Audit reports with management decisions on which final action had not been taken at the beginning of the period.	141	\$206,042,724 <sup>1</sup>	\$4,169,470 <sup>2</sup>
B. Audit reports on which management decisions were made during the period. <sup>3</sup>	34	\$409,575,678	\$ 493,708
C. Total audit reports pending final action for the period (total of A and B).	175	\$615,618,402	\$4,663,178
D. Audit reports on which final action was taken during the period.	22	\$ 51,766,669 <sup>4</sup>	\$0
		<u>No Budget Impact</u>	<u>Budget Impact</u>
1. Value of recommendations implemented (completed).		\$ 586,278	\$0
2. Value of recommendations that management concluded should not or could not be implemented.		\$3,433,246	\$0
3. Total of 1 and 2.		\$4,019,524	\$0
E. Audit reports needing final action at the end of the period (subtract D from C).	153	\$563,851,733	\$4,663,178

<sup>1</sup>The figure in this entry represents amounts cited as "cost avoidance" and "funds to be put to better use," as agreed to by contracting officers and management officials. Prior to April 1990, no funds were identified by the Office of Inspector General specifically as "funds to be put to better use," and no management decisions were issued based on the consideration of "better use" of funds.

<sup>2</sup>The figures in this column represent amounts identified in agency management decision records as "budget impact" funds.

<sup>3</sup>Data pertaining to the number of audit reports on which management decisions were made during the period and the associated dollar amounts agreed to by management were furnished by the Office of Inspector General (OIG). It should be noted that the OIG data included an additional four management assistance audits and one contract audit not counted in this report since the audits were not subject to normal audit resolution and followup processes.

<sup>4</sup>This figure, shown as "no budget impact" funds, is composed of estimated and actual amounts, as follows:

Estimated:	\$47,618,882
Actual:	<u>\$ 4,147,787</u>
Total:	\$51,766,669

This distinction is made by management, based on type of contract involved, to enable calculation of actual savings compared with dollar values associated with management decisions involving fixed price, definite quantity-type contracts. Generally, savings information is determinable for these types of contracts at the time of final action (award), unless a project scope change or other factor precludes accurate calculation. Management, however, does not record or report estimated or projected cost avoidances relating to requirements contracts since substantive avoidance amounts are not determinable at the time of final action.

**AUDITS WITH MANAGEMENT DECISIONS MADE PRIOR TO 09/30/04  
BUT WITH FINAL ACTION NOT TAKEN AS OF 09/30/05**

**CONTRACT AUDITS**

Report Number	Report Date	Management Decision Costs		Reason for No Final Action <sup>2</sup>
		Disallowed Costs	Better Use Funds <sup>1</sup>	
A30324P1X93125	02/17/1993	\$0	\$445,069	2
A21266F4X96034	11/09/1995	\$728,000	\$0	5
A70632P2X97101	03/21/1997	\$0	\$38,045	1
A71811P6X97177	06/27/1997	\$0	\$933,980	2
A71803P6X97181	07/11/1997	\$0	\$1,643,168	2
A71804P6X97185	07/22/1997	\$0	\$4,618,624	2
A71820P6X97194	07/31/1997	\$0	\$5,350,957	2
A73617PWX97197	08/05/1997	\$2,703,694	\$0	1
A22536F9X98023	11/26/1997	\$4,994,452	\$0	5
A80609P2X98044	02/05/1998	40	\$331,457	2
A42146F7X98093	05/27/1998	\$2,943,631	\$0	5
A82441P9X98100	06/17/1998	\$0	\$1,230,088	2
A90302F5X98149	09/04/1998	\$4,292,893	\$0	2
A80636P2X99508	10/13/1998	\$0	\$332,840	1
A995113P2X99539	02/05/1999	\$0	\$532,346	1
A995192F3X99573	06/08/1999	\$152,751	\$0	1
A995231P2X99585	06/24/1999	\$230,539	\$0	2
A995262P3X00007	10/13/1999	\$0	\$916,518	2
A995278P3X00009	10/26/1999	\$0	\$828,963	2

<sup>1</sup>The figures in this column represent amounts cited as "cost avoidance" and "funds to be put to better use" as referred to by contracting officers and management officials. Prior to April 1990, no funds were identified by the Office of Inspector General as "funds to be put to better use," and no management decisions were issued based on the consideration of "better use" of funds.

- <sup>2</sup>
- 1 In negotiation process toward award or settlement.
  - 2 Negotiations temporarily suspended for administrative reasons.
  - 3 Negotiations completed - award, settlement, or issuance of final decision pending.
  - 4 Final decision issued - contractor response pending.
  - 5 In collection process ( time-phased payments, referrals to the Department of Justice, pending bankruptcy court disbursements).
  - 6 Action is overdue. (There were no audits in this category during this reporting period.)

## CONTRACT AUDITS

Report Number	Report Date	Management Decision Costs		Reason for No Final Action <sup>2</sup>
		Disallowed Costs	Better Use Funds <sup>1</sup>	
A995272P3X00016	11/04/1999	\$0	\$2,558,972	2
A995271P2X00020	11/10/1999	\$0	\$883,410	1
A81830F6X00078	03/29/2000	\$433,876	\$0	5
A995122F6X00077	03/29/2000	\$51,765	\$0	5
A000975F7X00087	04/25/2000	\$0	\$1,500,000	4
A000971P5X00107	06/01/2000	\$0	\$488,953	2
A000940P2X00126	07/19/2000	\$0	\$99,522	2
A000941P2X00141	08/24/2000	\$0	\$550,863	2
A001024P2X01008	10/17/2000	\$0	\$600,748	2
A000942P2X01014	10/30/2000	\$0	\$53,744	2
A001021F3X01031	01/10/2001	\$183,047	\$0	5
A000909P2X01046	01/29/2001	\$0	\$724,788	2
A001119P2X01070	03/20/2001	\$0	\$1,625,400	1
A010169F3X01072	03/29/2001	\$0	\$216,000	1
A010127P6X01079	04/30/2001	\$303,193	\$0	5
A010128P2X01081	05/11/2001	\$0	\$48,246	1
A010160P2X01086	05/23/2001	\$0	\$610,946	2
A010118P9X01090	05/31/2001	\$0	\$577,190	1
A001055P2X01107	07/31/2001	\$0	\$48,098	2
A010222P9X01110	08/14/2001	\$0	\$152,120	1
A63630FWX02004	10/18/2001	\$273,000	\$0	5
A010265PWX02011	10/31/2001	\$0	\$61,722	1
A010281P9X02028	01/11/2002	\$0	\$2,052,477	1
A010138P2X02034	02/20/2002	\$0	\$1,370,856	2
A010263P2X02039	04/03/2002	\$0	\$12,185,542	2
A60648F2X02040	04/11/2002	\$575,000	\$0	5
A010248P2X02043	04/18/2002	\$0	\$2,711,898	2
A010262P2X02045	04/29/2002	\$0	\$4,850,127	2
A020101P2X02046	04/30/2002	\$0	\$473,668	2
A020115PWX02048	05/16/2002	\$0	\$81,547	1
A020125P3X02047	05/17/2002	\$0	\$98,129	1
A020134P3X02049	05/17/2002	\$0	\$626,332	1

## CONTRACT AUDITS

Report Number	Report Date	Management Decision Costs		Reason for No Final Action <sup>2</sup>
		Disallowed Costs	Better Use Funds <sup>1</sup>	
A020124P9X02051	05/29/2002	\$0	\$420,630	1
A020109P2X02055	05/29/2002	\$0	\$1,486,402	2
A020132P5X02061	06/06/2002	\$0	\$386,687	1
A020141P5X02059	06/06/2002	\$0	\$250,349	1
A020142P5X02060	06/06/2002	\$0	\$203,441	1
A020097P9X02063	06/12/2002	\$0	\$1,071,076	1
A010239P2X02068	06/27/2002	\$0	\$7,057,897	2
A020191PWX02074	07/16/2002	\$0	\$112,320	1
A020086P9X02076	07/30/2002	\$0	\$960,982	1
A020173P2X02080	08/07/2002	\$0	\$178,381	1
A020180PWX02087	09/04/2002	\$0	\$27,840	1
A020196PWX02090	09/24/2002	\$0	\$544,000	1
A020201P2X02091	09/26/2002	\$0	\$729,332	2
A020178F7X03001	10/02/2002	\$0	\$700,000	1
A020223P2X03013	11/14/2002	\$0	\$482,555	2
A010279P9X03015	11/20/2002	\$0	\$10,387,248	1
A020224P9X03016	11/22/2002	\$0	\$279,958	1
A020176P7X03023	12/23/2002	\$0	\$85,568	1
A020242PWX03024	01/03/2003	\$0	\$163,788	1
A020192P9X03026	01/07/2003	\$0	\$5,388,730	1
A020233P9X03032	01/22/2003	\$0	\$1,782,276	1
A020248P5X03036	01/30/2003	\$0	\$2,988,179	1
A020238P9X03040	02/07/2003	\$0	\$1,650,469	1
A030081P9X03042	02/12/2003	\$0	\$704,622	1
A020217PWX03043	02/20/2003	\$0	\$325,489	1
A020197P2X03051	03/14/2003	\$0	\$539,568	2
A020251P5X03052	03/20/2003	\$0	\$1,066,524	1
A020133P9X03055	03/21/2003	\$0	\$754,153	1
A030140FWX03056	03/25/2003	\$0	\$1,028,099	1
A030106P9X03061	05/02/2003	\$0	\$434,057	1
A030142P3X03062	05/06/2003	\$0	\$224,123	3

## CONTRACT AUDITS

Report Number	Report Date	Management Decision Costs		Reason for No Final Action <sup>2</sup>
		Disallowed Costs	Better Use Funds <sup>1</sup>	
A030092P2X03066	05/19/2003	\$0	\$526,397	1
A020230P9X03068	05/29/2003	\$0	\$732,958	1
A030138P5X03070	06/02/2003	\$0	\$1,694,144	1
A030177PWX03087	08/08/2003	\$0	\$35,392	1
A030199P5X03090	08/28/2003	\$0	\$1,879,906	1
A030236P2X03095	09/23/2003	\$0	\$65,453	1
A030152P2X03097	09/29/2003	\$0	\$2,648,798	1
A030264P2X03102	09/30/2003	\$0	\$311,701	3
A030225P1X04009	10/16/2003	\$0	\$893,845	3
A030181FWX04015	10/29/2003	\$271,714	\$0	1
A030261P2X04018	11/04/2003	\$0	\$68,705	1
A030241P5X04024	12/05/2003	\$0	\$1,541,282	1
A030168F9X04030	12/17/2003	\$0	\$13,000,000	1
A040001F1X04027	12/17/2003	\$0	\$5,525,000	1
A030172P2X04032	12/31/2003	\$0	\$1,268,356	1
A030215P2X04033	12/31/2003	\$0	\$20,801	1
A040067P5X04035	01/12/2004	\$0	\$267,957	1
A040098P5X04038	01/12/2004	\$0	\$80,010	1
A030265F3X04037	01/13/2004	\$0	\$2,318,400	1
A030155P2X04040	01/15/2004	\$0	\$2,762,444	1
A030234P2X04041	01/16/2004	\$0	\$802,942	1
A030223P1X04042	01/29/2004	\$0	\$1,977,948	1
A040119P5X04044	02/03/2004	\$0	\$76,575	1
A030259P2X04050	03/01/2004	\$0	\$1,141,953	1
A040004F3X04051	03/02/2004	\$0	\$1,503,310	1
A030186F5X04054	03/09/2004	\$46,805	\$0	5
A040162F5X04053	03/09/2004	\$0	\$17,000	5
A040105F3X04058	03/19/2004	\$2,758	\$0	1
A030191P2X04060	03/23/2004	\$0	\$2,426,374	1
A030230PWX04062	03/31/2004	\$0	\$914,512	1
A040157P9X04068	04/22/2004	\$0	\$24,532	1
A020220F6X04081	06/21/2004	\$486,174	\$0	1
A040194PWX04092	07/22/2004	\$0	\$273,910	1

**AUDITS WITH MANAGEMENT DECISIONS MADE PRIOR TO 09/30/04 BUT WITH  
FINAL ACTION NOT TAKEN AS OF 09/30/05**

**INTERNAL AUDITS**

Report Number	Report Date	Title of Report	Management Decision Amounts		Projected Final Action Date	Reason for No Final Action <sup>2</sup>
			Disallowed Costs	Better Use Funds <sup>1</sup>		
A001012BFF01012	05/29/2001	PRICEWATERHOUSECOOPERS LLP FISCAL YEAR 2000 INTERIM AND YEAR-END MANAGEMENT LETTERS	\$0	\$0	10/15/2005	2
A010110P9R01028	09/27/2001	REVIEW OF GSA'S NATURAL GAS PROGRAM PUBLIC BUILDINGS SERVICE	\$0	\$0	11/15/2005	1
A020056P7R02021	09/30/2002	AUDIT OF CONTROLS OVER REIMBURSABLE WORK AUTHORIZATIONS BILLING PRACTICES IN THE GREATER SOUTHWEST REGION	\$0	\$0	10/15/2005	2
A020163BFF03011	03/18/2003	AUDIT OF THE GENERAL SERVICES ADMINISTRATION'S FISCAL YEAR 2002 FINANCIAL STATEMENTS	\$0	\$0	10/15/2005	2
A020161F3V03003	03/18/2003	AUDIT OF THE CONSOLIDATION OF DISTRIBUTION CENTER OPERATIONS: IMPACT ON SHIPMENT COSTS & DELIVERY TIMES	\$0	\$0	10/15/2005	1

<sup>1</sup> The figures in this column represent amounts cited as "cost avoidance" and "funds to be put to better use" as referred to by contracting officers and management officials. Prior to April 1990, no funds were identified by the Office of Inspector General as "funds to be put to better use," and no management decisions were issued based on the consideration of "better use" of funds.

- <sup>2</sup>
- 1 Long-term corrective action plan is on schedule.
  - 2 Corrective action plan was revised - final action rescheduled.
  - 3 Management action is overdue. (There were no audits in this category during this reporting period.)

## INTERNAL AUDITS

Report Number	Report Date	Title of Report	Management Decision Amounts		Projected Final Action Date	Reason for No Final Action <sup>2</sup>
			Disallowed Costs	Better Use Funds <sup>1</sup>		
A030110BFF04003	12/19/2003	PRICEWATERHOUSECOOPERS, LLP FISCAL YEAR 2003 EDP MANAGEMENT LETTER	\$0	\$0	11/15/2005	1
A030080PWR04002	12/31/2003	REVIEW OF PBS PORTFOLIO RESTRUCTURING INITIATIVE	\$0	\$0	10/15/2005	1
A020203O6F04008	03/15/2004	REVIEW OF GSA'S PROCESS FOR ESTABLISHING LODGING PER DIEMS	\$0	\$0	10/15/2005	1
A030110AFF04010	03/31/2004	AUDIT OF THE GENERAL SERVICES ADMINISTRATION'S FISCAL YEARS 2003 AND 2002 FINANCIAL STATEMENTS	\$0	\$0	01/15/2006	1
A030188OWF04011	04/05/2004	REVIEW OF THE AGENCY LIAISON DIVISION	\$0	\$0	10/15/2005	1

## AUDITS UNDER FORMAL ADMINISTRATIVE OR JUDICIAL REVIEW

Report Number	Report Date	Management Decision Costs	
		Disallowed Costs	Better Use Funds <sup>1</sup>
A30324P1X93125	02/17/1993	\$0	\$445,069
A71811P6X97177	06/27/1997	\$0	\$933,980
A71803P6X97181	07/11/1997	\$0	\$1,643,168
A71804P6X97185	07/22/1997	\$0	\$4,618,624
A71820P6X97194	07/31/1997	\$0	\$5,350,957
A80609P2X98044	02/05/1998	\$0	\$331,457
A90302F5X98149	09/04/1998	\$4,292,893	\$0
A995231P2X99585	06/24/1999	\$230,539	\$0
A995262P3X00007	10/13/1999	\$0	\$916,518
A995278P3X00009	10/26/1999	\$0	\$828,963
A995272P3X00016	11/04/1999	\$0	\$2,558,972
A000971P5X00107	06/01/2000	\$0	\$488,953
A000940P2X00126	07/19/2000	\$0	\$99,522
A000941P2X00141	08/24/2000	\$0	\$550,863
A001024P2X01008	10/17/2000	\$0	\$600,748
A000942P2X01014	10/30/2000	\$0	\$53,744
A000909P2X01046	01/29/2001	\$0	\$724,788
A010160P2X01086	05/23/2001	\$0	\$610,946
A001055P2X01107	07/31/2001	\$0	\$48,098
A010138P2X02034	02/20/2002	\$0	\$1,370,856
A010263P2X02039	04/03/2002	\$0	\$12,185,542
A010248P2X02043	04/18/2002	\$0	\$2,711,898
A010262P2X02045	04/29/2002	\$0	\$4,850,127
A020101P2X02046	04/30/2002	\$0	\$473,668
A020109P2X02055	05/29/2002	\$0	\$1,486,402
A010239P2X02068	06/27/2002	\$0	\$7,057,897
A020201P2X02091	09/26/2002	\$0	\$729,332
A020223P2X03013	11/14/2002	\$0	\$482,555
A020197P2X03051	03/14/2003	\$0	\$539,568
A040095P2X04079	06/15/2004	\$18,027	\$0

<sup>1</sup> The figures in this column represent amounts cited as "cost avoidance" and "funds to be put to better use" as referred to by contracting officers and management officials. Prior to April 1990, no funds were identified by the Office of Inspector General as "funds to be put to better use," and no management decisions were issued based on the consideration of "better use" of funds.