



# Administrator's Semiannual Management Report to Congress

**Report No. 35**  
**April 1, 2006**  
**to September 30, 2006**



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## PREFACE

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This report, submitted pursuant to the Inspector General Act of 1978, as amended, presents management's perspective on audit resolution and follow-up activity at the General Services Administration for the period beginning April 1, 2006, through September 30, 2006.

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's 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" do not involve obligated monies, and, therefore, cannot be construed as having a material effect on GSA's appropriated funds.

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## EXECUTIVE SUMMARY

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In accordance with the Inspector General Act Amendments of 1988, the Administrator of General Services Administration submits this report to Congress on final actions regarding audit recommendations. The report covers the period from April 1, 2006, through September 30, 2006. The Act requires the Administrator to report directly to the 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 82 audit reports. Of this total, 42 audit reports represented \$10,327,538 in disallowed costs and \$509,618,732 in funds to be put to better use. The latter category is comprised of estimated and actual cost avoidance determined to have no impact on the agency's budget. There were no management decisions this period that involved actual cost avoidance determined to have a potential impact on the budget.

During the six-month period, final action was achieved for 70 audits with management decisions identifying disallowed costs or funds to be put to better use. These audits represent the recovery of \$14,504,565 and the implementation of \$7,962,720 of actual cost avoidance. The latter category includes \$7,460,044 in actual cost avoidance determined to have no impact on the agency's budget and \$502,676 in actual cost avoidance determined to have potential impact on the budget.

As of September 30, 2006, 110 audit reports remained open without final action one year after the management decision. Of this total, 61 were under formal administrative or judicial appeal. Explanations of the reasons why final actions have not been taken with respect to the remaining 49 audits are provided in the report.

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## INTRODUCTION

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### **General**

This report, submitted pursuant to the Inspector General Act of 1978, as amended, presents management's perspective on audit resolution and follow-up activity at the General Services Administration (GSA) for the period beginning April 1, 2006, through September 30, 2006. This is the agency's 35th 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 follow-up 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 Follow-up 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 her 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 of 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 Region 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 follow-up process.

### **Senior Agency Official**

The Deputy Administrator is the Senior Agency Official responsible for audit follow-up in the agency. As such, he has overall responsibility for ensuring the adequacy of the agency's follow-up 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.

### **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 Follow-up 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 Office of Inspector General as well as GAO;
- Overseeing the prosecution, collection, and proper accounting of amounts determined due to 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. These responsibilities include, but are 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 Controller; and

- Providing comments on audit decision papers prepared by the Office of Inspector General (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 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 SEPTEMBER 30, 2006**

	<u>Number of Audit Reports</u>	<u>Disallowed Costs</u>
A. Audit reports with management decisions issued prior to the reporting period on which final action had not been taken at the beginning of the period.	27	\$27,240,575
B. Audit reports on which management decisions were made during the period.	6	\$10,327,538 <sup>1</sup>
C. Total audit reports pending final action for the period (total of A and B).	33	\$37,568,113
D. Audit reports on which final action was taken during the period.	11	\$18,761,209
1. Recoveries		
(a) Collections/Offset		\$14,504,565 <sup>2</sup>
(b) Property		\$0
(c) Other		\$0
2. Write-offs		\$4,958,083 <sup>3</sup>
3. Total of 1 and 2		\$19,462,648
E. Audit reports needing final action at end of the period (subtract D from C).	22	\$18,806,904

<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>This figure includes an additional collection of \$701,439 made during the period.

<sup>3</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 SEPTEMBER 30, 2006**

	<u>Number of Audit Reports</u>	<u>No Budget Impact – Actual and Estimated</u>	<u>Budget Impact</u>
A. Audit reports with management decisions issued prior to the reporting period on which final action had not been taken at the beginning of the period.	159	\$1,180,926,337 <sup>1</sup>	\$4,524,647 <sup>2</sup>
B. Audit reports on which management decisions were made during the period. <sup>3</sup>	36	\$509,618,732	\$0
C. Total audit reports pending final action for the period (total of A and B).	195	\$1,690,545,069	\$4,524,647
D. Audit reports on which final action was taken during the period.	59	\$460,662,630 <sup>4</sup>	\$782,656
		<u>No Budget Impact - Actual</u>	<u>Budget Impact</u>
1. Value of recommendations implemented.		\$7,460,044	\$502,676
2. Value of recommendations that management concluded should not or could not be implemented.		\$2,591,782	\$108,160
3. Value of recommendations that management concluded should not or could not be calculable. <sup>5</sup>		\$810,364	\$171,820
4. Total of 1, 2 and 3.		\$10,862,190	\$782,656
E. Audit reports needing final action at the end of the period (subtract D from C).	136	\$1,229,882,439	\$3,741,991

<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).

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

Estimated: \$ 449,800,440

Actual: \$ 10,862,190

Total: \$ 460,662,630

*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.*

<sup>5</sup>Management was unable to determine award amounts and "better use funds" implemented since the amount is included in the overall award to the prime contractor and savings could not be determined.

**AUDITS WITH MANAGEMENT DECISIONS MADE PRIOR TO SEPTEMBER 30, 2005  
BUT WITH FINAL ACTION NOT TAKEN AS OF SEPTEMBER 30, 2006**

**CONTRACT AUDITS**

Report Number	Report Issue 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 Negotiations suspended
A21266F4X96034	11/09/1995	\$728,000	\$0	5 In collection
A70632P2X97101	03/21/1997	\$0	\$38,045	1 In negotiation
A71811P6X97177	06/27/1997	\$0	\$933,980	2 Negotiations suspended
A71803P6X97181	07/11/1997	\$0	\$1,643,168	2 Negotiations suspended
A71804P6X97185	07/22/1997	\$0	\$4,618,624	2 Negotiations suspended
A71820P6X97194	07/31/1997	\$0	\$5,350,957	2 Negotiations suspended
A73617PWX97197	08/05/1997	\$2,703,694	\$0	1 In negotiation
A80609P2X98044	02/05/1998	\$0	\$331,457	2 Negotiations suspended
A42146F7X98093	05/27/1998	\$2,943,631	\$0	5 In collection
A82441P9X98100	06/17/1998	\$0	\$1,230,088	2 Negotiations suspended
A995113P2X99539	02/05/1999	\$0	\$532,346	1 In negotiation
A995128P6X99558	03/24/1999	\$0	\$0	2 Negotiations suspended
A995231P2X99585	06/24/1999	\$230,539	\$0	2 Negotiations suspended
A995249P2X99589	07/07/1999	\$0	\$0	2 Negotiations suspended
A995262P3X00007	10/13/1999	\$0	\$916,518	2 Negotiations suspended
A995278P3X00009	10/26/1999	\$0	\$828,963	2 Negotiations suspended
A995272P3X00016	11/04/1999	\$0	\$2,558,972	2 Negotiations suspended
A995271P2X00020	11/10/1999	\$0	\$883,410	2 Negotiations suspended
A81830F6X00078	03/29/2000	\$433,876	\$0	5 In collection
A995122F6X00077	03/29/2000	\$51,765	\$0	5 In collection
A000971P5X00107	06/01/2000	\$0	\$488,953	2 Negotiations suspended
A000940P2X00126	07/19/2000	\$0	\$99,522	2 Negotiations suspended
A000941P2X00141	08/24/2000	\$0	\$550,863	2 Negotiations suspended
A001024P2X01008	10/17/2000	\$0	\$600,748	2 Negotiations suspended
A000942P2X01014	10/30/2000	\$0	\$53,744	2 Negotiations suspended
A000909P2X01046	01/29/2001	\$0	\$724,788	2 Negotiations suspended

A001119P2X01070	03/20/2001	\$0	\$1,625,400	2 Negotiations suspended
A010127P6X01079	04/30/2001	\$303,193	\$0	2 Negotiations suspended
A010128P2X01081	05/11/2001	\$0	\$48,246	1 In negotiation
A001055P2X01107	07/31/2001	\$0	\$48,098	2 Negotiations suspended
A63630FWX02004	10/18/2001	\$273,000	\$0	5 In collection
A010265PWX02011	10/31/2001	\$0	\$61,722	1 In negotiation
A010281P9X02028	01/11/2002	\$0	\$2,052,477	2 Negotiations suspended
A010138P2X02034	02/20/2002	\$0	\$1,370,856	2 Negotiations suspended
A010263P2X02039	04/03/2002	\$0	\$12,185,542	2 Negotiations suspended
A60648F2X02040	04/11/2002	\$575,000	\$0	5 In collection
A010248P2X02043	04/18/2002	\$0	\$2,711,898	2 Negotiations suspended
A010262P2X02045	04/29/2002	\$0	\$4,850,127	2 Negotiations suspended
A020101P2X02046	04/30/2002	\$0	\$473,668	2 Negotiations suspended
A020115PWX02048	05/16/2002	\$0	\$81,547	2 Negotiations suspended
A020134P3X02049	05/17/2002	\$0	\$626,332	1 In negotiation
A020109P2X02055	05/29/2002	\$0	\$1,486,402	2 Negotiations suspended
A020124P9X02051	05/29/2002	\$0	\$420,630	2 Negotiations suspended
A020097P9X02063	06/12/2002	\$0	\$1,071,076	2 Negotiations suspended
A010239P2X02068	06/27/2002	\$0	\$7,057,897	2 Negotiations suspended
A020191PWX02074	07/16/2002	\$0	\$112,320	3 Negotiations Completed/final action pending
A020086P9X02076	07/30/2002	\$0	\$960,982	2 Negotiations suspended
A020180PWX02087	09/04/2002	\$0	\$27,840	1 In negotiation
A020196PWX02090	09/24/2002	\$0	\$544,000	1 In negotiation
A020201P2X02091	09/26/2002	\$0	\$729,332	2 Negotiations suspended
A020178F7X03001	10/02/2002	\$0	\$700,000	1 In negotiation
A020223P2X03013	11/14/2002	\$0	\$482,555	2 Negotiations suspended
A010279P9X03015	11/20/2002	\$0	\$10,387,248	2 Negotiations suspended
A020248P5X03036	01/30/2003	\$0	\$2,988,179	1 In negotiation
A020197P2X03051	03/14/2003	\$0	\$539,568	2 Negotiations suspended
A020133P9X03055	03/21/2003	\$0	\$754,153	2 Negotiations suspended
A030140FWX03056	03/25/2003	\$0	\$1,028,099	1 In negotiation
A030106P9X03061	05/02/2003	\$0	\$434,057	2 Negotiations suspended
A020230P9X03068	05/29/2003	\$0	\$732,958	2 Negotiations suspended
A030138P5X03070	06/02/2003	\$0	\$1,694,144	1 In negotiation
A030163F3X03078	07/02/2003	\$0	\$0	1 In negotiation
A030177PWX03087	08/08/2003	\$0	\$35,392	1 In negotiation

A030152P2X03097	09/29/2003	\$0	\$2,648,798	2 Negotiations suspended
A030244P6X04004	10/09/2003	\$0	\$0	1 In negotiation
A030247P6X04005	10/09/2003	\$0	\$0	1 In negotiation
A030248P6X04006	10/09/2003	\$0	\$0	1 In negotiation
A030250P6X04007	10/09/2003	\$0	\$0	1 In negotiation
A030225P1X04009	10/16/2003	\$0	\$893,845	2 Negotiations suspended
A030241P5X04024	12/05/2003	\$0	\$1,541,282	2 Negotiations suspended
A030168F9X04030	12/17/2003	\$0	\$13,000,000	1 In negotiation
A040001F1X04027	12/17/2003	\$0	\$5,525,000	1 In negotiation
A030172P2X04032	12/31/2003	\$0	\$1,268,356	2 Negotiations suspended
A030215P2X04033	12/31/2003	\$0	\$20,801	2 Negotiations suspended
A040067P5X04035	01/12/2004	\$0	\$267,957	2 Negotiations suspended
A040098P5X04038	01/12/2004	\$0	\$80,010	1 In negotiation
A030265F3X04037	01/13/2004	\$0	\$2,318,400	1 In negotiation
A030155P2X04040	01/15/2004	\$0	\$2,762,444	2 Negotiations suspended
A030234P2X04041	01/16/2004	\$0	\$802,942	2 Negotiations suspended
A030223P1X04042	01/29/2004	\$0	\$1,977,948	2 Negotiations suspended
A040119P5X04044	02/03/2004	\$0	\$76,575	1 In negotiation
A030259P2X04050	03/01/2004	\$0	\$1,141,953	2 Negotiations suspended
A030186F5X04054	03/09/2004	\$46,805	\$0	5 In collection
A040162F5X04053	03/09/2004	\$0	\$17,000	5 In collection
A030191P2X04060	03/23/2004	\$0	\$2,426,374	2 Negotiations suspended
A030230PWX04062	03/31/2004	\$0	\$914,512	1 In negotiation
A040091P5X04074	06/03/2004	\$0	\$672,598	1 In negotiation
A040165P5X04076	06/08/2004	\$0	\$978,699	1 In negotiation
A040095P2X04077	06/09/2004	\$0	\$569,890	2 Negotiations suspended
A040095P2X04079	06/15/2004	\$18,027	\$0	2 Negotiations suspended
A040085F7X04085	06/28/2004	\$348,158	\$0	2 Negotiations suspended
A040143P5X04088	07/01/2004	\$0	\$615,863	1 In negotiation
A040125P2X04090	07/12/2004	\$0	\$1,963,605	1 In negotiation
A030158P2X04108	08/31/2004	\$0	\$351,235	2 Negotiations suspended
A040190P2X05001	10/12/2004	\$0	\$2,802,661	2 Negotiations suspended
A040192F3X05002	10/14/2004	\$0	\$0	1 In negotiation
A040161P2X05010	10/28/2004	\$0	\$536,933	2 Negotiations suspended
A040211F6X05011	10/29/2004	\$0	\$16,500,000	1 In negotiation
A050083P5X05032	12/30/2004	\$0	\$254,335	2 Negotiations suspended
A040255P5X05033	01/04/2005	\$68,074	\$0	1 In negotiation
A050100F3X05076	06/17/2005	\$0	\$21,000,000	1 In negotiation

A040144P2X05079	06/29/2005	\$0	\$904,696	1 In negotiation
A040207P2X05081	06/30/2005	\$0	\$1,127,821	1 In negotiation
A050138P3X05082	07/08/2005	\$0	\$770,701	2 Negotiations suspended
A040022F3X05090	07/14/2005	\$1,400,000	\$0	5 In collection

<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.

**AUDITS WITH MANAGEMENT DECISIONS MADE PRIOR TO SEPTEMBER 30, 2005 BUT WITH  
FINAL ACTION NOT TAKEN AS OF SEPTEMBER 30, 2006**

**INTERNAL AUDITS**

Report Number	Report Issue 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>		
A020161F3V03003	03/18/2003	AUDIT OF THE CONSOLIDATION OF DISTRIBUTION CENTER OPERATIONS: IMPACT ON SHIPMENT COSTS & DELIVERY TIMES	\$0	\$0	11/15/07	2. Action plan was revised
A020245OTF04013	08/05/2004	REVIEW OF FEDBIZOPPS	\$0	\$0	6/15/07	2. Action plan was revised
A040109BFF05004	12/07/2004	PRICEWATERHOUSECOOPERS LLP FISCAL YEAR 2004 INFORMATION TECHNOLOGY MANAGEMENT LETTER	\$0	\$0	12/15/06	1. Plan is on schedule
A040132TAZ05012	03/28/2005	AUDIT OF FTS WORKING CAPITAL/RESERVE FUND LEVELS	\$0	\$0	12/15/06	2. Action plan was revised
A040257FAV05001	06/06/2005	REVIEW OF GSA GLOBAL SUPPLY'S EXPANDED DIRECT DELIVERY PROGRAM	\$0	\$0	12/15/06	1. Plan is on schedule

<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.

## 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
A82441P9X98100	06/17/1998	\$0	\$1,230,088
A995128P6X99558	03/24/1999	\$0	\$0
A995231P2X99585	06/24/1999	\$230,539	\$0
A995249P2X99589	07/07/1999	\$0	\$0
A995262P3X00007	10/13/1999	\$0	\$916,518
A995278P3X00009	10/26/1999	\$0	\$828,963
A995272P3X00016	11/04/1999	\$0	\$2,558,972
A995271P2X00020	11/10/1999	\$0	\$883,410
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
A010089P4X01052	02/08/2001	\$0	\$0
A001119P2X01070	03/20/2001	\$0	\$1,625,400
A010127P6X01079	04/30/2001	\$303,193	\$0
A001055P2X01107	07/31/2001	\$0	\$48,098
A010281P9X02028	01/11/2002	\$0	\$2,052,477
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
A020124P9X02051	05/29/2002	\$0	\$420,630

A020097P9X02063	06/12/2002		\$0	\$1,071,076
A010239P2X02068	06/27/2002		\$0	\$7,057,897
A020086P9X02076	07/30/2002		\$0	\$960,982
A020201P2X02091	09/26/2002		\$0	\$729,332
A020223P2X03013	11/14/2002		\$0	\$482,555
A010279P9X03015	11/20/2002		\$0	\$10,387,248
A020197P2X03051	03/14/2003		\$0	\$539,568
A020133P9X03055	03/21/2003		\$0	\$754,153
A030106P9X03061	05/02/2003		\$0	\$434,057
A020230P9X03068	05/29/2003		\$0	\$732,958
A030152P2X03097	09/29/2003		\$0	\$2,648,798
A030225P1X04009	10/16/2003		\$0	\$893,845
A030241P5X04024	12/05/2003		\$0	\$1,541,282
A030215P2X04033	12/31/2003		\$0	\$20,801
A030172P2X04032	12/31/2003		\$0	\$1,268,356
A040067P5X04035	01/12/2004		\$0	\$267,957
A030155P2X04040	01/15/2004		\$0	\$2,762,444
A030234P2X04041	01/16/2004		\$0	\$802,942
A030223P1X04042	01/29/2004		\$0	\$1,977,948
A030259P2X04050	03/01/2004		\$0	\$1,141,953
A030191P2X04060	03/23/2004		\$0	\$2,426,374
A040095P2X04077	06/09/2004		\$0	\$569,890
A040095P2X04079	06/15/2004		\$18,027	\$0
A040085F7X04085	06/28/2004		\$348,158	\$0
A030158P2X04108	08/31/2004		\$0	\$351,235
A040190P2X05001	10/12/2004		\$0	\$2,802,661
A040161P2X05010	10/28/2004		\$0	\$536,933
A050083P5X05032	12/30/2004		\$0	\$254,335
A050138P3X05082	07/08/2005		\$0	\$770,701

<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.



*Smarter Solutions*

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