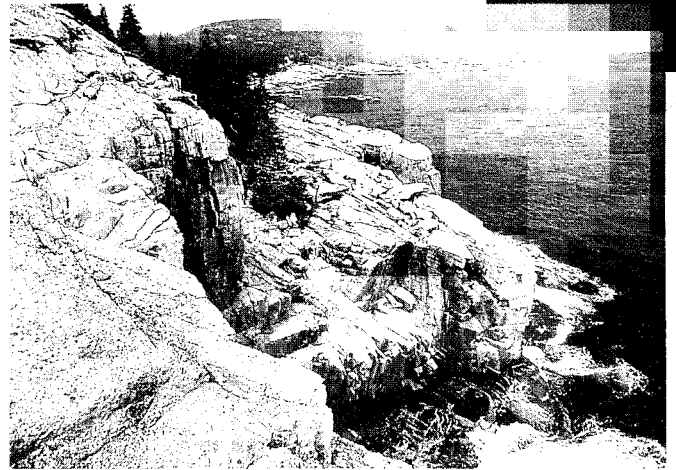
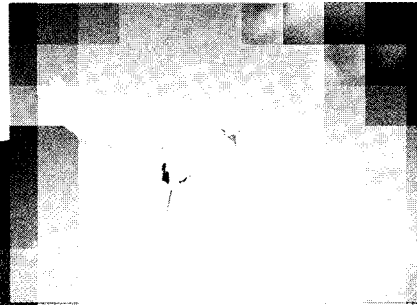




U.S. DEPARTMENT OF THE INTERIOR Office of Inspector General



Semiannual Report
April 1996

MESSAGE FROM THE INSPECTOR GENERAL

As "agents of positive change," our goal as Inspectors General is twofold--"improvement in our agencies' management and program operations, and in our own offices." This office, now led by a new senior management team, has aggressively embraced both aspects of that goal.

During the past 6 months, our continuing efforts to improve the management and program operations at the Department of the Interior have included traditional audit and investigative activities, as well as various proactive endeavors. Of particular note with respect to our traditional audit activities were our audits of bureau financial statements pursuant to the Chief Financial Officers Act of 1990. Through the combined efforts of Office of Inspector General auditors, and bureau and Departmental personnel, significant improvements have been made in the financial management systems of the various bureaus.

Proactively, our auditors in the U.S. Virgin Islands have joined forces with the Federal Emergency Management Agency's Office of Inspector General and the Virgin Islands Bureau of Audit and Control in performing audits designed to ensure that the appropriate controls, systems, and procedures are in place to permit federal disaster relief funds received by the Virgin Islands in the aftermath of Hurricane Marilyn to be disbursed and accounted for in accordance with applicable laws and regulations. Meanwhile, other auditors continue to lend their expertise, proactively, to a variety of projects under way at the Department. In addition to our advisory

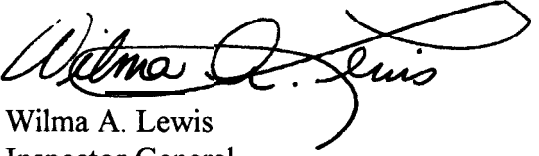
work in connection with the Indian Self-Determination Act Negotiated Rulemaking Committee, financial accounting system weaknesses and deficiencies within bureaus, a financial management action plan for American Samoa, and operation and maintenance rates for irrigation projects, during the past 6 months our auditors have also rendered advice concerning the development of the Department's new personnel/payroll system, the streamlining and reengineering of the Department's travel program, and audit issues as they relate to grants administered by the Fish and Wildlife Service.

On the investigative side, our traditional activities were also supplemented with several proactive efforts, including the continuation of our "Fraud Awareness" outreach program designed, among other things, to sensitize Departmental employees to factors that, when recognized, may promote the early detection of fraud. We have also expanded our task force participation to include a fraud task force in the Virgin Islands and an Indian gaming task force in New Mexico, in addition to the already existing task forces in the Commonwealth of the Northern Mariana Islands and in Arizona. Finally, we are launching a new initiative in which we intend to pursue, in an aggressive manner, areas that may be potential candidates for the Affirmative Civil Enforcement program.

With respect to our own office, we have been equally assiduous in pursuing our goal of improvement. Cost-cutting and streamlining measures, organizational restructuring, revision of the automated

management information system, and a variety of other internal measures are active agenda items in varying stages of development. These measures are designed to **improve day-to-day management, optimize management techniques and approaches, and enhance the efficiency, productivity, effectiveness, and economy of**

We will continue to pursue zealously the objective of making the theme “agents of positive change” not only a goal, but a reality.



Wilma A. Lewis
Inspector General

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STATISTICAL HIGHLIGHTS

Audit Activities

| | |
|--|-----|
| Audit Reports Issued or Processed | 466 |
| - Internal Audits | 29 |
| - Contract Audits | 24 |
| - Single Audits | 413 |
| Indirect Cost Proposals Negotiated | 168 |

Impact of Audit Activities - (Dollar Amounts in Millions)

| | |
|---|---------|
| Total Monetary Impact | \$230.6 |
| - Questioned Costs | \$4.4 |
| - Recommendations That Funds Be Put To Better Use | \$149.8 |
| - Lost or Potential Additional Revenues | \$76.4 |
| Internal Audit Recommendations Made | 97 |
| Internal Audit Recommendations Resolved | 78 |

Administrative Actions Taken by Bureaus

| | |
|--|----|
| Matters Referred for Administrative Action | 72 |
| Removals/Resignations | 3 |
| Employee Suspensions (Totaling 65 days) | 3 |
| Reprimands | 13 |
| Other Personnel Actions | 4 |
| Procurement Remedies | 1 |
| General Policy Actions | 15 |

Investigative Activities

| | |
|-----------------------------------|-----|
| Total Reports Issued | 73 |
| Cases Closed | 52 |
| Cases Opened | 78 |
| Cases Pending | 336 |
| Hotline Complaints Received | 169 |
| Hotline Referrals Closed | 115 |
| Hotline Referrals Pending | 291 |

Impact of Investigative Activities

| | |
|--|--------------|
| Indictments/Informations | 22 |
| Convictions | 17 |
| Sentencings | 20 |
| - Jail | 479 months |
| - Probation | 1,164 months |
| - Community Service | 624 hours |
| Cases Pending Prosecutive Action as of October 1, 1995 | 145 |
| Cases Referred for Prosecution This Period | 39 |
| Cases Declined | 22 |
| Cases Pending Prosecutive Action as of March 31, 1996 | 142 |
| Administrative Actions | 39 |
| Recoveries/Restitutions | \$814,610 |
| Civil Judgments | \$0 |
| Civil Referrals | 8 |
| Civil Declinations | 2 |
| Civil Judgments | 0 |

Introduction

Department Profile

The Congress created the Department of the Interior (DOI) on March 3, 1849, to manage the Nation's internal affairs. As the Nation's principal conservation agency, DOI has responsibility for most of our nationally owned public lands and natural resources. This includes fostering the use of our land and water resources; protecting our fish, wildlife, and biological diversity; preserving the environmental and cultural values of our national parks and historic places; and providing for the enjoyment of life through outdoor recreation. DOI assesses our mineral resources and works to ensure that their development is in the best interests of all our people by encouraging stewardship and citizen participation in their care. DOI also has a major responsibility for American Indian reservation communities and insular area governments.

DOI has about 70,000 employees, spends about \$9 billion a year, collects revenues of about \$6 billion a year, and is geographically dispersed to over 2,000 locations. The jurisdiction of DOI includes:

Administration of over 500 million acres of Federal land and trust responsibilities for approximately 50 million acres of land, mostly Indian reservations;

Conservation and development of mineral and water resources;

Conservation, development, and utilization of fish and wildlife resources;

Coordination of Federal and state recreation programs;

Preservation and administration of the Nation's scenic and historic areas;

Operation of Job Corps Conservation Centers and Youth Conservation Corps Camps and coordination of other manpower and youth training programs;

Reclamation of arid lands in the West through irrigation; and

Management of hydroelectric power systems.

DOI is also concerned with the social and economic development of the insular areas and administers programs providing services to Indians and Alaska Natives.

OIG Organization

To cover DOI's many and varied activities, the Office of Inspector General (OIG) has a budget of \$24 million and has 271 full-time employees. Employees are under the direction of the Assistant Inspectors General for Audits, Investigations, and Administration and are assigned to the headquarters office in Washington, D.C., and field offices in:

Agana, Guam; Rapid City, South Dakota; Albuquerque, New Mexico; Sacramento, California; Arlington, Virginia; St. Paul, Minnesota; Billings, Montana; St. Thomas, Virgin Islands; Lakewood, Colorado; Tulsa, Oklahoma; and Phoenix, Arizona

OIG provides policy direction for and conducts, supervises, and coordinates all audits, investigations, and other activities in DOI designed to promote economy and efficiency or prevent and detect fraud, waste, and mismanagement. The Inspector General is DOI's

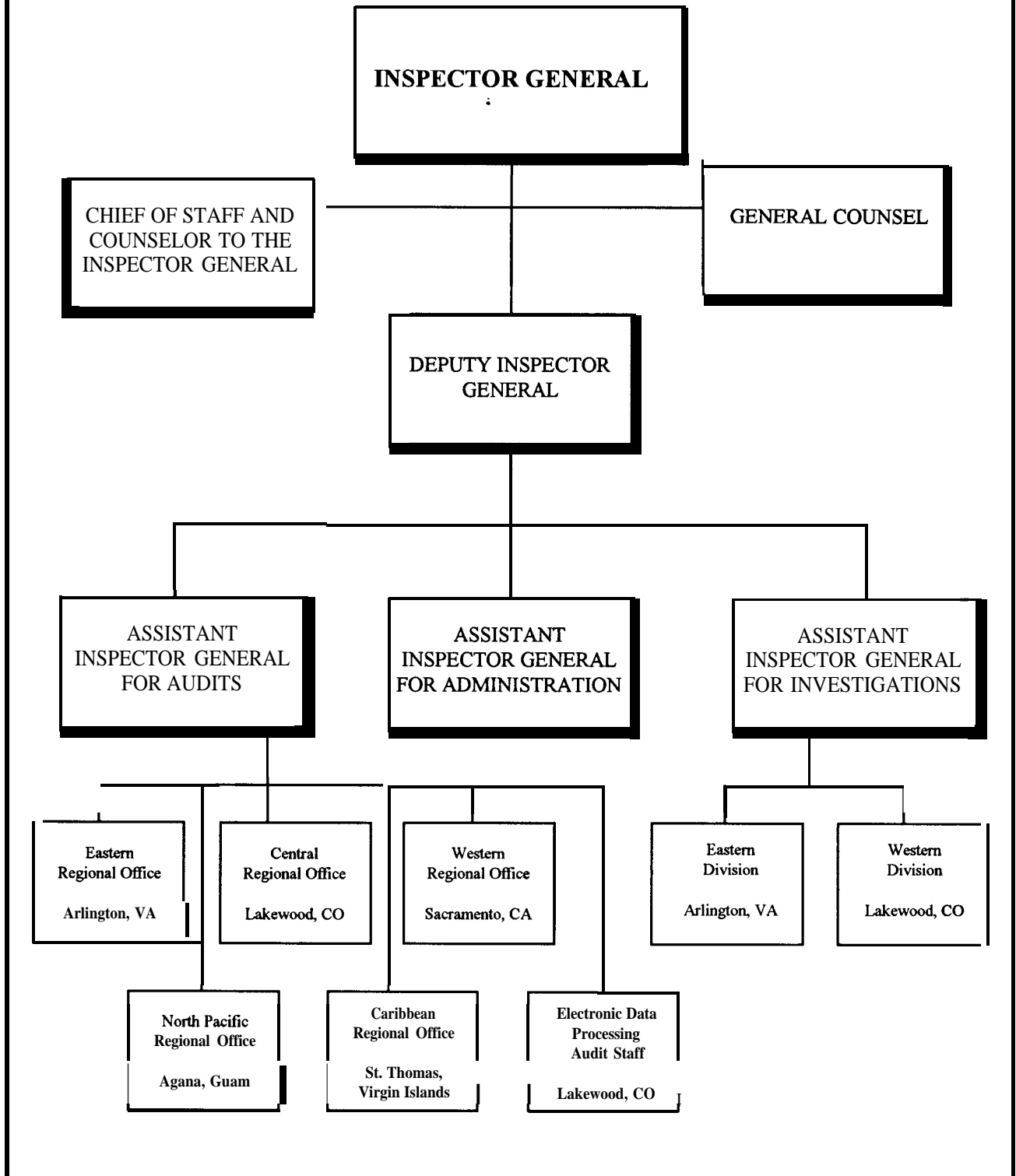
focal point for independent and objective reviews of the integrity of operations; is the central authority concerned with the quality, coverage, and coordination of the audit and investigative services of DOI; and reports directly to the Secretary of the Interior on these matters. The Inspector General provides the means for keeping the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI programs and operations and the necessity for corrective action.

In addition to the Inspector General's requirements for semiannual reporting to the Secretary of the Interior and the Congress in accordance with the Inspector General Act of 1978 (Public Law 95-452), as amended, OIG's mission encompasses a wide array of audit and investigative responsibilities (see Appendix 9). These responsibilities include OIG's review of various programs and activities within DOI in accordance with numerous public laws, Office of

Management and Budget (OMB) circulars, and criminal and civil investigative authorities (see Appendix 8).

The Inspector General recommends policies for and conducts, supervises, or provides coordination between DOI and other Federal, state, and local government agencies for matters that promote economy and efficiency and that prevent and detect fraud, waste, and mismanagement. In the insular areas of Guam, American Samoa, the Virgin Islands, and the Commonwealth of the Northern Mariana Islands, OIG performs the functions of government comptroller through audits of revenues, receipts, expenditures, and property in accordance with the Insular Areas Act of 1982 (48 U.S.C. 1422). OIG has additional audit responsibilities in the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau pursuant to the Compact of Free Association Act of 1985 (Public Law 99-239). OIG's organizational chart is included on the following page.

U.S. DEPARTMENT OF THE INTERIOR
OFFICE OF INSPECTOR GENERAL



SUMMARY OF AUDIT RESULTS

Audit Activity

OIG auditors issued or processed 466 audit reports during this period. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the indirect cost proposals negotiated. Monetary findings in these reports totaled \$230.6 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues. Appendix 3 summarizes the monetary impact of audit activities. During this 6-month period, OIG resolved \$93.6 million of monetary findings. Appendix 4 provides summary information of resolution activity, Appendix 5 provides a listing of audit reports over 6 months old pending management decisions, and Appendix 6 provides a summary of audits over 6 months old pending final action. Appendix 7 identifies the non-Federal funds (from audits of the insular area governments) included in the monetary impact of audit activities.

Proactive Audit Accomplishments

Although the efforts of OIG auditors are generally geared toward conducting audits, during this reporting period, the auditors continued to devote a significant amount of time in providing technical assistance to DOI to improve the efficiency and effectiveness of DOI programs and operations. In addition, we provided audit assistance to another Federal OIG and participated in two interagency task forces. Our proactive audit efforts are summarized as follows:

Hurricane-Related Audits Conducted in Cooperation With FEMA's OIG

On September 15, 1995, Hurricane Marilyn struck the Virgin Islands, causing major damage to public and private structures and prompting the President of the United States to issue a disaster declaration. Therefore, in accordance with Section 203(b) of the Omnibus Insular Areas Act of 1992 (P.L. 102-247), a report by the Secretary of the Interior, in consultation with the Director of the Federal Emergency Management Agency (FEMA), on the disaster recovery effort will be due the Congress by September 1996.

In this regard, DOI's OIG, in cooperation with FEMA's OIG and the Virgin Islands Bureau of Audit and Control, is engaged in several projects that will fulfill the audit-related requirements of the Act as follows:

- Overall Grant

Administration: A team of OIG and Virgin Islands auditors is reviewing the overall administration of Hurricane Marilyn disaster relief funds by the Virgin Islands Office of Management and Budget (the FEMA grantee) to ensure that applicable grant administrative requirements, including the monitoring of subgrantee activities, are being met.

- Subgrantee Accounting Controls: A team of OIG and Virgin Islands auditors is reviewing the accounting system controls at individual Government of the Virgin Islands agencies (subgrantees) to ensure that record-keeping systems and internal controls are adequate to properly account for and safeguard disaster relief funds.

- Hurricane-Related Contracting: OIG auditors are reviewing the procurement procedures used by the Government of the Virgin Islands and, at FEMA's request, the U.S. Army Corps of Engineers to acquire goods

and services necessary for post-Hurricane Marilyn cleanup and reconstruction to ensure that those procedures meet applicable requirements.

- Community Disaster Loan:

At the request of the Governor of the Virgin Islands, a team of OIG and Virgin Islands auditors is reviewing the central financial management system of the Government of the Virgin Islands to ensure that financial and other information that the Government will have to provide to FEMA to support a community disaster loan can be produced timely and accurately.

- Hurricane Hugo Closeout:

Closeout reviews of disaster-relief projects are being performed by a team of FEMA and Virgin Islands auditors. Funds for these projects were provided by FEMA to the Government of the Virgin Islands as a result of Hurricane Hugo, which occurred in September 1989. The expeditious closeout of these projects is necessary to facilitate record keeping for disaster relief funds provided to the Government as a result of Hurricane Marilyn.

Our intention is to produce a report summarizing the results of the above projects which the Secretary of the Interior can incorporate into his report to the Congress.

Audit Assistance in Development of New Personnel/Payroll System

Our electronic data processing (EDP) audit staff assisted DOI on an ongoing basis in the development of its new personnel/payroll system, the Federal Personnel/Payroll System (FPPS). Our objective was to identify any internal control weaknesses in the FPPS documentation, specifications, and processes and to bring identified weaknesses to management's attention for corrective action before FPPS is implemented. To accomplish the objective, we reviewed: (1) unit and integrated testing plans; (2) payroll processes for ensuring that critical processes were included in FPPS; and (3) interface requirements between FPPS and satellite systems. As the development process continued, our reviews ensured that, at the end of each phase of development, the following occurred: (1) portions of FPPS would function as intended; (2) the appropriate internal controls were planned for; and (3) sufficient audit trails existed for identifying and solving problems. When processing

control weaknesses were identified, management was notified, and the corrected processing controls were incorporated into FPPS development products and tests.

Participation In Accounting/Auditing Task Forces

Since November 1995, an OIG senior auditor has been participating as a member of two task forces responsible for developing accounting and auditing guidance for the implementation of the accounting standards developed by the Federal Accounting Standards Advisory Board (FASAB) regarding property, plant, and equipment and environmental liabilities. In addition to the senior auditor, the task forces are composed of senior officials from OMB; the General Accounting Office (GAO); DOI's Office of Financial Management; the Department of the Treasury; and certain other Federal agencies. The task forces also include representatives from major public accounting firms.

The task forces are developing issue papers and recommending actions for determining: (1) whether an environmental liability is probable and can be estimated reasonably; (2) how to disclose

and audit environmental liabilities; and (3) how to account for and audit heritage assets within the Federal Government. As a result of these efforts, guidance, policy, and requirements will be issued in the form of OMB Circulars for Chief Financial Officers Act requirements and updates to the GAO financial audit manual and other GAO publications.

Staff Assistance on the Travel Reinvention Laboratory

An OIG senior auditor is serving on a DOI-wide reinvention laboratory tasked with streamlining and reengineering DOI's travel program. The laboratory was chartered by the Assistant Secretary for Policy, Management and Budget in February 1996. DOI spends about \$160 million annually on temporary duty travel plus an estimated \$50 million annually for indirect costs associated with administering the travel program. The objectives of the laboratory are to improve service to travelers, reduce direct and indirect travel costs to DOI, and maintain the integrity of DOI's financial systems.

Seminar on Auditing Grants

At the request of FWS officials, two OIG auditors conducted a seminar for FWS personnel on audit activities related to annual Federal Aid in Sport Fishing Restoration and Federal Aid in Wildlife Restoration grants. FWS had expressed an interest in learning how the OIG audits these grants and identifies issues that result in findings of noncompliance. FWS indicated that it would provide information from the OIG seminar to grant recipients within the states to enable the recipients to avoid unallowable types of activities and expenditures.

Internal Reviews Initiated

We have continued to perform self-critical reviews of our audit operations to ensure that we are operating effectively and efficiently while we provide appropriate coverage of DOI's vast array of programs and functions. For example, we are: (1) refining our audit universe (inventory of the programs and functions for which we have audit responsibility) in order to quantify audit resource requirements; and (2) redefining the audit planning process by developing strategic plans and identifying audit priorities. We also have

initiated a pilot program of using a customer survey questionnaire at the conclusion of audits to determine whether the audits are of maximum utility to DOI offices and programs. Further, we have restructured our Headquarters and regional operations to reduce overhead, facilitate effective team composition, and improve utilization of resources in the accomplishment of our mission.

Investigative Matters

During the past 6 months the Office of Investigations has conducted successful investigations that resulted in 22 indictments/informations, 17 convictions, and financial recoveries of \$814,610, while we continue with some existing organizational efforts and launch new initiatives.

Task Force Participation Expands

Our participation in task forces continued with the establishment of a U.S. Attorney's task force in the U.S. Virgin Islands to investigate fraud in connection with the Small Business Administration (SBA) and the Federal Emergency Management Agency (FEMA) relief programs made available to the Islands in the aftermath of Hurricane Marilyn. In this effort, we have joined forces with FEMA, SBA, the U.S. Marshals Service, the U.S. Postal Inspection Service, the Federal Bureau of Investigation (FBI), the U.S. Customs Service and local law enforcement agencies.

We also joined forces with the FBI and the Internal Revenue Service in a U.S. Attorney's task force in the State of New Mexico involving Indian gaming issues. This task force is similar to the task force in the State of Arizona reported

on in our last semiannual report to the Congress.

Internal Reviews Initiated

With the arrival of a newly-appointed Assistant Inspector General for Investigations we have begun to move on several initiatives as a result of a management study commissioned by the Inspector General. For instance we are studying our Department complaint referral process to determine ways to decentralize our headquarters operations and be more responsive to the Department at the field level. We are also in the midst of a critical assessment of our management information system to make it more useful and less cumbersome.

Aggressive Outreach Program Continues

We are continuing with an aggressive "Fraud Awareness" outreach program to enhance our prevention efforts through education and interaction with Departmental managers, contracting officers, personnel specialists, inspectors, and other key employees concerning conditions or systemic weakness that may foster financial crimes. Special agents visit field offices of DOI Bureaus and make presentations on the nature of

the OIG investigative effort. The program promotes the early detection of financial crimes unique to DOI, which can lead to earlier referrals.

New Initiative

We are actively supporting an initiative by the Department of Justice that targets fraud in federal programs. This initiative, called Affirmative Civil Enforcement (ACE), demonstrates that imposing civil penalties in fraud cases can be both an effective law enforcement tool and a means to compensate the government for its losses from unscrupulous and corrupt individuals and organizations. The United States Attorneys in 37 districts have established

new ACE teams consisting of 110 attorneys, investigators, and support staff funded from a special fund created by Congress known as the "3% fund." This fund devotes 3% of the money collected from civil judgments to support additional financial litigation, including the ACE program.

Our support for the initiative was demonstrated in a feature article in the ACE Reporter (a Department of Justice Civil Division newsletter). We believe that an educational program in the Department, supported by the Department's top management, could enable DOI to participate more actively in the program. We have therefore made plans to co-sponsor, with the

Department of Justice, ACE training conferences in Denver, Colorado and Washington, DC. The purpose of the conferences is to acquaint key bureau personnel, our own auditors and investigators, and attorneys from the Department's Solicitor's Office with the existence of the ACE initiative and the opportunities to use the ACE program to combat fraud and other forms of white collar crime. In addition, we are committed to working with program officials within the Department of the Interior and with the Department of Justice to identify and develop appropriate cases for ACE referrals.

Congressional Hearing

On October 26, 1995, Inspector General Wilma A. Lewis testified before the Subcommittee on National Parks, Forests, and Lands, Committee on Resources, U.S. House of Representatives, about the OIG's audit of special use fees in the National Park Service (NPS) and on H.R. 2025, Proposed Amendments to the Land and Water Conservation Fund Act of 1965. The section of the proposed amendment on which she was asked to comment would establish fees for commercial nonrecreational uses in national parks.

Regarding the audit, the Inspector General stated that NPS could not be assured that the appropriate amount of special use fees was being collected. She indicated that the audit had found that NPS had not implemented its authority to collect and retain fees for special park uses in a consistent manner. She explained that there were inconsistencies among the parks regarding: (1) the types of activities that were subject to a fee; (2) the bases for determining the fee; and (3) the use of fee revenues. In addition, she noted that our audit found deficiencies in the controls for collecting and/or accounting for fee revenues at 4 of the 13 parks we reviewed.

Regarding H.R. 2025, the Inspector General stated that the proposed legislation was consistent with previously expressed recommendations in analogous contexts to expand the collection of fees for various park uses. However, she suggested that increased specificity was needed in the proposed legislation regarding the expenditure of fees to prevent the uncertainty and inconsistencies found in NPS's implementation of special use fee authority. She also recommended that the proposed legislation require NPS to identify the major commercial or nonrecreational activities for which fees would be charged. Further, NPS should be required to develop guidance to assist individual park units in determining: (1) commercial or nonrecreational activities not specifically identified; and (2) fees for commercial or nonrecreational uses that consider the factors required by the Land and Water Conservation Fund Act.

The Inspector General concluded her testimony with the overall assessment that the proposed fee and cost recovery program could be successfully implemented if NPS continues its commitment to the development and implementation of clear guidance, reliable accounting systems, and effective program oversight. In that regard, the

Inspector General noted that NPS was in the process of revising guidance related to special park uses and that similar attention would have to be paid to additional revisions necessitated by the proposed legislation. She also stated that progress was being made in the development of reliable accounting systems and that our office could assist in the development of effective program oversight through our annual audits of NPS's financial statements conducted pursuant to the Chief Financial Officers Act of 1990.

In addition, on November 8, 1995, Subcommittee Chairman, James V. Hansen submitted two written questions to the Inspector General, further exploring the user fees issue. Chairman Hansen inquired: 1) whether other Interior Bureaus have broad discretion as to when to charge and for what types of activities to charge for,

and whether any other bureaus have authority to retain fees which are not subject to appropriations; and 2) whether any other Interior Bureaus or Federal agencies have the authority to retain the difference between actual costs and fair market value for goods or services rendered without being subject to appropriations?

The OIG, in cooperation with the Solicitor's Office (SOL), responded on December 15, 1995. The OIG/SOL informed the Chairman that the issue regarding other Interior Bureaus that have broad discretion as to when and for what types of activities they charge fees is best viewed as a continuum on which bureaus having little or no discretion in their specific fee collection activities are at one end, and bureaus having broad discretion on both the type of activities for which fees can be

charged and the amount of fees that can be assessed are at the other. The OIG/SOL response provided specific examples along the continuum.

The OIG/SOL also informed the Chairman that some Interior Bureaus do have authority to retain fees which are not subject to appropriations. However, the statutes which authorize this activity vary on the amount of discretion accorded to the bureau regarding how such funds must be spent. Again, the response provided specific examples.

Finally, the OIG/SOL responded that while our review was not exhaustive, we identified one Interior Bureau and one other federal agency that were authorized to retain the difference between the actual cost and fair market value of goods without being subject to appropriation.

Legislative Review

During the reporting period, several hundred legislative items were reviewed and, where appropriate, commented upon by OIG. The purpose of this effort was to monitor legislative proposals and evaluate their potential for encouraging economy and efficiency and preventing fraud, waste, and mismanagement in the programs and operations of DOI, as required by section 4(a)(2) of the Inspector General Act of 1978, as amended.

OIG provided comments on legislation, including the Ethics in Government Act Amendments of 1995. The bill inserts a new provision requiring notification to the designated agency ethics official, in advance of acceptance, by certain high level noncareer employees (e.g., GS-15 and up), of all honoraria aggregating to \$200 or more from any one source. OIG supported the proposed amendments because prior notification can help avoid conflicts of interest, as well as the appearance of such conflicts. Furthermore, such reporting prior to the activity makes the task of monitoring somewhat easier than attempting to rectify, after the fact, any conflicts that would be discovered.

OIG also commented on the proposed Elimination of Unnecessary Reports to Congress in the FY97 Budget. OIG's comments focused on reports proposed for elimination that OIG is currently required to make to the Congress. OIG agreed with the proposed elimination of five reports regarding audit activity, as they were duplicative. OIG disagreed with the proposed elimination of two reports required by the Inspector General Act that go to the heart of the mission of OIG: (1) the Semiannual Report to the Congress; and (2) the so-called "seven day letter," the requirement that particularly serious or flagrant problems in the administration of programs and operations should be reported to the head of the agency, who, in turn, must report them to the Congress within 7 days of receipt, along with appropriate comments.

Significant Audits and Investigations

FINANCIAL STATEMENT AUDITS

During this semiannual period, OIG audited and issued audit reports on the financial statements of 10 of DOI's 12 bureaus and offices. These audits are required by the Chief Financial Officers Act of 1990. Because of delays caused by the Government furloughs and the 1996 blizzard, these audit reports were not issued by the March 1, 1996, date required by OMB Bulletin 93-18, "Audited Financial Statements." The financial statement audits of the Office of the Secretary and NPS were not issued by the end of this reporting period because additional efforts were needed by NPS and DOI to correct and improve conditions reported in our previous reports.

Based on the efforts of DOI and bureau financial managers, significant improvements were made from last year. Specifically, 8 of the 10 audit reports on the bureau's fiscal year 1995 financial statements issued by the end of this reporting period had unqualified opinions, and 2 reports had qualified opinions. Last year, for the same bureaus, we issued six reports with unqualified opinions, two reports with qualified opinions,

and two reports with disclaimers of opinions.

Although they received qualified opinions on their fiscal year 1995 financial statements, notable improvements were made by the Bureau of Indian Affairs (BIA) and the U.S. Geological Survey (USGS). Specifically, in last year's reports, we were unable to audit their financial statements and therefore issued disclaimers. However, because of management's commitment in each bureau, major changes were made to improve financial reporting. For example:

- BIA made significant progress in correcting the deficiencies in its accounting records and internal control structure for fiscal year 1995. As a result, we were able to express a qualified opinion on BIA's financial statements. This is a notable improvement from our prior audit reports on BIA's financial statements, in which we were unable to express an opinion because BIA could not provide documentation to support the amounts reported. Our report on the fiscal year 1995 financial statements was qualified because BIA was in the process of completing, but had not completed, corrective actions related to amounts reported for property, plant, and equipment; accounts receivable; deposit fund liabilities; revenue; bad

debt expense; and net position.

- During fiscal year 1995, USGS made significant progress in correcting the deficiencies identified in our last report on its financial statements. Specifically, USGS implemented a fixed asset subsystem to its financial management system and took action to correct the deficiencies identified in its property management system. As a result, we were able to express a qualified opinion on USGS's financial statements for fiscal year 1995. This is an improvement over our prior financial statement audit report, in which we were unable to express an opinion because USGS did not have adequate support to substantiate the amounts reported for most of its material accounts.

Improvements made by the Bureau of Land Management (BLM) and the U.S. Fish and Wildlife Service (FWS) enabled us to issue unqualified opinions on their fiscal year 1995 financial statements. In our financial statement audit reports issued last year on these bureaus, we issued qualified opinions because of significant internal control weaknesses that affected our ability to determine whether the account balances were presented fairly for property, plant, and equipment and depreciation. However,

during fiscal year 1995, both bureaus took significant actions to correct these conditions. For example:

- BLM developed a plan, which was approved by the Department, to begin the early implementation of the FASAB's draft accounting standard on property, plant, and equipment. The draft standard allowed the bureaus to develop estimates for the values of property, plant, and equipment when records to support the actual costs were not available. In addition, BLM was in the process of correcting its internal control structure for its real property system so that it could correctly account for and report on real property in the future.

- FWS also began early implementation of the FASAB's draft accounting standard on property, plant, and equipment by developing and implementing a plan, which was approved by the Department. In accordance with its plan, FWS established reasonable estimated values for its property, plant, and equipment; reclassified most of its land as stewardship land; and removed the related amount reported for land from the financial statements.

We again issued unqualified opinions on the financial statements of the Minerals Management Service (MMS), the Office of Surface Mining Reclamation and Enforcement (OSM), the Bureau of Mines (BOM), and the Office of Insular Affairs (formerly the Office of Territorial and International Affairs). We also reported that these bureaus' internal accounting controls met the required internal control objectives and that there were no material instances of noncompliance with provisions of laws and regulations that we tested.

Unqualified opinions were also issued on the financial statements of the Bureau of Reclamation (BOR) and the National Biological Service (NBS). However, we reported conditions that affected these bureaus' internal control structure and compliance with laws and regulations. For example:

- NBS's internal accounting control structure meets the established internal control objectives except for the controls related to accounts payable (accrued expenses) and accounting for capitalized equipment.

- BOR's internal accounting control structure meets the established internal control objectives except for the

controls related to the subsidiary records for real property, and BOR has complied with applicable laws and regulations except for not enforcing cost recovery to ensure compliance with the legislation establishing the Working Capital Fund.

The financial statements of BOM and NBS were prepared assuming that the bureaus would continue as going concerns. However, BOM is scheduled to discontinue most of its operations during fiscal year 1996 and transfer the remaining portion of its operations to other designated Federal agencies. NBS is scheduled to be transferred to USGS during fiscal year 1996.

Financial Management in the Insular Areas

OIG developed an audit strategy designed to assist the insular area governments in making improvements in (1) financial management, (2) expenditure control, (3) revenue collection, and (4) program operations. In order to be able to measure subsequent improvements in these areas, we summarized the current status of improvements in financial management and program operations based on the results of previous audits of the Government of American Samoa, the Commonwealth of

the Northern Mariana Islands, the Government of Guam, and the Government of the Virgin Islands.

We concluded in our summary reports that although each insular area government has made improvements in each of the four functional areas noted above, further improvements are needed. We believe that each government can achieve reasonable performance improvement goals in these four functional areas by working with the Office of Insular Affairs to implement the recommendations made in previous audit reports. Areas that need to be improved are as follows:

- The American Samoa Government continues to experience problems in budgetary controls, long-term debt, grants management, expenditure control, and revenue collection. Insular Affairs has led efforts to address these problems by providing technical assistance to the Government and by training Government employees in the areas of governmental accounting, auditing, management, and procurement. (Summary report issued this semiannual period.)
- The Commonwealth of the Northern Mariana Islands continues to experience

problems in procurement, contracting, budgeting, grant accounting, and compliance reporting. Insular Affairs has provided technical assistance to address these problems through direct grants and reimbursable agreements with Federal Government agencies and has provided training to government employees in the areas of census taking, tourism awareness, electrical utility operation, drug awareness, health care, bank examining, microcomputer systems, and occupational safety. Courses were also provided in governmental accounting, auditing, management, and procurement. (Summary report issued this semiannual period.)

- The Government of Guam continues to experience problems in expenditure control, revenue collection, and property management. Insular Affairs has provided technical assistance to address these problems through direct grants, reimbursable agreements with Federal and local government agencies, and contracts with private firms. Various training courses also have been provided, including governmental accounting and strategic planning and budgeting. (Summary report issued this semiannual period.)

- The Government of the Virgin Islands continues to experience problems in payroll operations, procurement management, and data processing. Insular Affairs has provided technical assistance, and the Government has made significant improvements in the problem areas identified. Training has been provided in governmental accounting, auditing, data processing, grants management, contracting, procurement, and budgeting. (Summary report issued in a previous Semi-annual period.)

BUREAU OF INDIAN AFFAIRS

Improvements in Irrigation Project Administration Needed

BIA did not base operation and maintenance rates for irrigation projects on the full cost of delivering water, including the cost of systematically rehabilitating and replacing project facilities and equipment. As a result, project revenues have been insufficient to adequately maintain the projects, some of which have deteriorated to the point that the continued delivery of water is doubtful. Specifically, BIA had not recovered operation and maintenance charges totaling \$3 million owed eight projects for fiscal

years 1993 and 1994. In addition to not seeking regular rate increases to cover the full cost of delivering water, BIA had not ensured compliance with existing requirements for the billing and collection of operation and maintenance charges and for surety bonds or other securities. Further, BIA had not taken adequate action to recover reimbursable construction costs in a timely manner from non-Indian landowners for seven projects. Specifically, reimbursable construction costs totaling \$7.7 million were not collected from the landowners for five projects, and reimbursable costs of \$3.3 million were not included in the repayment contracts for two projects. This occurred because BIA had not negotiated repayment contracts, adjusted repayment rates, or followed required procedures necessary to collect the reimbursable construction debt from non-Indian landowners. BIA agreed with all of our recommendations to correct these conditions.

Three Indicted in Bank Fraud Scheme

Investigation disclosed that the former credit officer for a South Dakota Indian tribe conspired with two other individuals in a fraudulent scheme to obtain a \$215,000 BIA direct loan. The two individuals used the \$215,000

direct loan proceeds to purchase a business from the credit officer and then defaulted on the full amount of the loan. Investigation also disclosed that the credit officer had previously falsified BIA and other documents to obtain a \$150,000 loan through a private lending institution insured by the Federal Deposit Insurance Corporation. In February 1996, the credit officer and the other two individuals were indicted on conspiracy and false statement charges. In addition, the credit officer was charged with bank fraud and witness tampering. Judicial action is pending.

School Employees Sentenced for Embezzlement

The business manager and two other employees of a Federally funded Indian school in Arizona were indicted in September 1995 after an OIG investigation disclosed that they had embezzled approximately \$185,000 from the school. The embezzlement, which occurred over a 3-year period, prevented the construction of a much-needed gymnasium at the school and severely curtailed other student activities. A Federal grand jury in Phoenix, Arizona, returned an indictment charging each subject with theft or embezzlement from an Indian tribal organization. The

indictments of the individuals were reported in our last Semiannual Report.

Each of the individuals subsequently pled guilty. The business manager was sentenced to 15 months of incarceration, to be followed by 3 years of supervised probation. She was also ordered to make restitution to the school in the amount of \$98,744.47. One of the other employees was sentenced to 5 years of supervised probation and was ordered to make restitution to the school in the amount of \$19,354.54. Sentencing of the third employee is pending.

Tribal Official Indicted for Embezzlement From Scholarship Fund

On December 14, 1995, a Federal grand jury in Great Falls, Montana, returned an indictment charging the Director of Education for a Montana Indian tribe with one count of theft of public money and one count of theft or embezzlement from an Indian tribal organization. The indictment was the result of an OIG investigation which disclosed that the director had taken more than \$4,000 in BIA Higher Education Funds for his personal use from the scholarship fund of a tribally operated college. When an audit of Federal funds revealed

the theft, the Director misappropriated tribal funds to partially replace the missing BIA Higher Education Funds. The trial is pending.

Two Tribal Officials Charged in Embezzlement

A tribal official in California was indicted on July 26, 1995, on five counts of theft or embezzlement from an Indian tribal organization. The indictment stated that the individual charged a variety of personal purchases valued at more than \$8,700 to a tribal American Express credit card, including an AK-47 assault rifle, a 9mm Uzi assault weapon, and a 12-gauge shotgun. On November 27, 1995, the subject pled guilty to one count of a five-count indictment of embezzlement of tribal funds. Sentencing is pending.

In a related case, another former California Indian tribal official was indicted on January 23, 1996, on 18 counts of theft or embezzlement from an Indian tribal organization. The subject made personal purchases with a tribal American Express credit card, which were subsequently paid for with tribal funds. The subject also conspired to have three tribal checks issued to himself. This embezzlement of tribal funds exceeded \$11,000.

The tribal official was arrested on February 8, 1996, pursuant to an arrest warrant issued by a magistrate for the Central District of California, Los Angeles, California. Trial is pending.

Tribal Officials Convicted for Embezzling Travel Funds

Four former members of a tribal business committee were found guilty of embezzlement after a trial in the Western District of Oklahoma. An OIG investigation disclosed that the former Chairperson, Business Manager, Comptroller, and a General Business Committee member embezzled \$14,196 from tribal travel funds by submitting claims for expenses that were not incurred. The four officials were sentenced in U.S. District Court, Oklahoma City, Oklahoma, to a total of 318 months of imprisonment and 600 months of probation and were ordered to pay restitution and special assessments in the total amount of \$2,756.20. Additionally, three of the four officials were ordered to perform 624 hours of community service.

Company Sentenced for Facilitating Sale and Illegal Transportation of Gambling Devices

A grand jury investigation conducted by a Federal Task Force on Indian Gaming in Minnesota revealed that a New Jersey-based company facilitated the sale and illegal transportation of video gambling machines and related machine parts to Michigan Indian casinos prior to the 1993 establishment of gaming compacts between the State of Michigan and Indian tribes within the State. The company pled guilty after being named defendant in a 106-count indictment returned in the U.S. District Court, District of Minnesota, St. Paul, Minnesota. The company was sentenced to 1 year of probation, fined \$5,000, and ordered to pay a special assessment of \$400. The court departed from Federal sentencing guidelines based on substantial cooperation received from the company during the investigation.

Casino Supervisor Pleads Guilty to Embezzlement

A bingo money room supervisor at a tribal casino in the Midwest pled guilty to two counts of embezzlement and theft from an Indian tribal

organization. An OIG investigation revealed that the supervisor embezzled over \$108,000 and falsified documents to conceal the thefts. The supervisor was sentenced in U.S. District Court, Minneapolis, Minnesota, to 4 months of imprisonment, 120 days of home detention, and 3 years of probation; ordered to make restitution in the amount of \$4,628; and ordered to pay a special assessment of \$50.

BUREAU OF LAND MANAGEMENT

Improvements in Administrative Activities Needed at Colorado State Office

BLM's Colorado State Office was generally conducting its administrative activities in accordance with requirements. However, actions were needed to ensure compliance with requirements in the areas of cash management, deposit of mining fees, map inventories, and vehicle utilization. Specifically, the State Office was not reconciling daily receipts with daily deposits or using appropriate budgetary activity accounts to account for mining fees. It also was not providing sufficient management control over

certain aspects of its map sales, map orders, and map inventory activities. In addition, the vehicle fleet was underutilized, with the result that some vehicles could be turned in. Although State Office officials, at our exit conference, concurred with our recommendations to improve control of their administrative activities, a response to this report was not due by the end of this reporting period.

Internet Abuse Detected

Concerns regarding the integrity and security of the BLM computer system were raised when a BLM senior systems analyst provided a BLM user account number allowing access to a worldwide Internet connection to at least 25 members of a locally based bulletin board service. The BLM domain name was purportedly used to manage E-mail messages for forwarding to a public bulletin board server. Covert Internet accounts were provided by other cooperating law enforcement agencies to enable OIG to become a member of the bulletin board. Because of the rapidly emerging technology in the Internet area, issues in the investigation involving the expectation of privacy were coordinated with the U.S. Attorney's Office, District of Colorado, and the Computer Crimes Division,

U.S. Department of Justice. Internet connectivity through the BLM was tested by passing Internet E-mail messages to and from the bulletin board service. OIG inquiries determined that Internet connectivity was electronically routed through the BLM computer system. Remote examination of the material contained on the bulletin board by modem revealed that the messages were not related to Government business and originated both nationally and internationally. Corrective action was taken by BLM management, and a policy statement was developed addressing Internet usage and access within BLM.

In addition, due to the potential for misuse of the Internet, the OIG has recommended the establishment and wide dissemination of a Department-wide policy regarding the use of and access to the Internet. We also recommended that each bureau, as appropriate, establish and disseminate its own specific policies within the Departmental guidance.

Employee Investigated for Improper Access and Release of Information

Based upon a complaint received from BLM, an OIG investigation determined that a BLM Special Agent in the western United States used his

position to improperly access criminal information on an individual in a non-work-related matter, which he subsequently divulged to others. The BLM Special Agent obtained the information from a state-owned and -operated law enforcement data base. The case was declined by the local District Attorney's Office and was referred to BLM. Administrative action is pending.

BUREAU OF RECLAMATION

Contract Not Administered Adequately

BOR did not ensure that costs related to the award of delivery orders under a contract to clean up the Summitville Mine site, near South Fork, Colorado, were fair and reasonable. BOR neither adequately evaluated the contractor's proposed costs or its purchasing system nor considered alternative contractors for portions of the cleanup effort. As a result, the amount billed by the contractor through December 31, 1994, which was based on negotiated contract rates, exceeded actual costs by \$5.3 million. This amount was in addition to profit negotiated into contract prices for labor, overhead, and general and administrative

expenses. Delivery orders on the Summitville project were beyond the scope of the initial contract award. We reported that BOR should have performed further analyses of the procurement method and the qualifications of the contractor.

For example, we believe that subcontracting for production work on three delivery orders, totaling \$12.5 million, indicates that BOR may have had the opportunity to reduce costs by competing and awarding separate contracts for the work thereby avoiding the contractor's profit and overhead on these orders. In regard to contract administration, we found that BOR: (1) did not establish formal inspection procedures; (2) paid a fee to the contractor that may represent an unallowable interest payment or additional profit that was not authorized under the contract; and (3) incurred, on four occasions, costs on the Summitville project in excess of funds authorized. BOR officials disagreed with 6 of the 10 recommendations made in our audit report.

Contractor's Claim Not Substantiated

A subcontractor proposed and claimed costs of \$529,049 related to concrete form work and stripping on a parking

structure at Hoover Dam, Nevada. The subcontractor's claim was part of an overall certified claim of \$31,040,071 submitted by the contractor to BOR. The claim stated that increased and additional costs had occurred because of contract changes; differing site conditions; and incomplete, inaccurate, and uncoordinated contract documents. We questioned \$330,600 of the subcontractor's claimed costs of \$529,049 because claimed costs were based on the subcontractor's proposed rates, which were higher than the audited rates; exceeded actual costs; were not attributable to BOR actions; or could not be substantiated by the accounting records. The audit was in the resolution process at the end of this reporting period.

U.S. FISH AND WILDLIFE SERVICE

Excess Employee Housing Exists

FWS had more Government furnished quarters than it needed to house employees essential to the effective operation of its programs. Specifically, 98 (25 percent) of the 387 quarters managed by the three regions we reviewed were classified by the regions as vacant. Further, FWS had

not established procedures to determine under what conditions housing units should be kept and maintained. We also found that FWS needed to improve controls over accounting for and using quarters account funds and to ensure that rental rates for Government furnished quarters were properly established. FWS agreed with all of our recommendations to correct these conditions.

Contract Costs for Fencing Questioned

A contractor submitted a \$107,624 claim to FWS on a \$56,552 fixed price contract to construct fencing around the boundary of the Ash Meadows National Wildlife Refuge in Pahrump, Nevada. Because FWS was unable to obtain the required permits, the contractor could not begin work on the fencing and subsequently moved its equipment from the job site. FWS postponed work on the fence and compensated the contractor for moving its equipment, which increased the contract price to \$59,600. Of the \$107,624 claimed, we questioned \$104,555. The audit was in the resolution process at the end of this reporting period.

Employee Sentenced for Embezzlement

An OIG investigation determined that an FWS office automation clerk embezzled \$12,271.60 from the agency by submitting fraudulent invoices and forged claims for reimbursement to several imprest fund cashiers for payment. The employee admitted that he embezzled the money to support a drug habit. The individual was subsequently indicted on five counts of theft or conversion of public funds. The employee pled guilty, and on October 17, 1995, he was sentenced to 120 days of home detention and placed on probation for 5 years. In addition, he was ordered to participate in a drug rehabilitation program and to make full restitution of \$12,271.60 to FWS.

U.S. GEOLOGICAL SURVEY

Property Management Improved

USGS has made substantial improvements in the physical management of its capitalized property. However, deficiencies still existed in its controls for recording acquisition costs in the property system. We estimated

that the \$335 million property and equipment balance as of September 30, 1994, was overstated by at least \$5.9 million and that the recorded acquisition costs for equipment totaling about \$1.9 million were not adequately supported by the accounting records. USGS concurred with our recommendations to correct deficiencies in its controls.

Theft of \$32,000 Results in Guilty Pleas

An employee with USGS in Wyoming signed and improperly issued 74 USGS third-party draft payments totaling \$32,050. The employee falsified contract documents in an attempt to conceal the embezzlement. Seventy-two of the drafts were made payable to an accomplice, who negotiated the drafts and split the proceeds with the USGS employee. The employee also issued two other drafts to an associate, who cashed the drafts and gave the money to the employee. On November 29, 1995, a Federal grand jury indicted the employee and accomplice on one count of conspiracy, three counts of theft or conversion of public funds, and one count of aiding and abetting. On February 1, 1996, the accomplice pled guilty to one count of conspiracy to defraud the Government and was sentenced on March 29, 1996,

to 1 year in jail and 3 years of probation and was ordered to pay \$5,000 in restitution. On February 12, 1996, the employee pled guilty to the theft of Government funds. Sentencing of the employee is pending.

MINERALS MANAGEMENT SERVICE

Contract Costs for Aquatic Activities Questioned

MMS awarded, through the Small Business Administration, four cost-plus-fixed-fee contracts totaling \$1,681,539 after modifications. The contracts were awarded to study California coastal commercial and sport fisheries, monitor grey whales, and administer technical conferences on the Alaska and Pacific Outer Continental Shelves. Of the \$1,665,636 claimed, we questioned \$720,169 in unsupported costs. The audit was in the resolution process at the end of the reporting period.

\$115,000 Civil Complaint Filed

In 1990, an MMS employee in California filed a false permanent change of station travel claim regarding the sale

of a house. Investigation initiated in 1993 disclosed that the employee improperly claimed and was paid \$55,250 in conjunction with the house sale. Pursuant to a referral to the U.S. Department of Justice, Washington, D.C., the Regional Solicitor for DOI, on behalf of MMS, filed a civil complaint under the Program Fraud Civil Remedies Act of 1986. On February 27, 1996, the employee was served with a civil complaint seeking recovery of \$115,500 on behalf of MMS. (The Program Fraud Civil Remedies Act of 1986 provides for recovery of double damages and a penalty of \$5,000 per occurrence.)

Company Assessed Penalties for Violating Regulations

An OIG investigation disclosed that a Louisiana-based company violated MMS regulations governing sub-surface safety devices in off-shore oil and gas production facilities (wells) operated by the company. Based on the investigative findings, the Regional Director, Gulf of Mexico Region, MMS, initiated three civil penalty actions against the company. Following a civil penalty hearing, the Reviewing Officer determined that the activities of the company were violations of MMS safety regulations and assessed penalties totaling \$172,400.

NATIONAL PARK SERVICE

Special Park Use Fees Not Administered Consistently

NPS did not consistently implement its authority to collect and retain fees for special park uses, such as weddings, commercial filming, and athletic events. Under the special use provisions of NPS's Appropriations Acts for 1991 through 1994 to collect and retain fees, we found that some parks had instituted special use permit fees for major activities and some had converted existing fee activities to special use fee activities so that they could retain the revenues. A combination of both methods was also used. Also, there were differences among the parks regarding: (1) the types of activities that were subject to a fee; (2) the bases for determining the amount of the fee; and (3) the use of fee revenues. For example, although some parks issued permits for special use, only some of those parks collected fees for the special use activity. NPS guidelines did not provide park managers with sufficient guidance on when to use the cost or market approach in establishing fees, the types of costs to include in the fees, or the documentation necessary to support the fee determination.

In addition, we identified weaknesses in the controls for collecting and/or accounting for special use fee revenues at 4 of the 13 parks we reviewed and found that 11 of the parks carried over special use fee revenues totaling \$331,864 into fiscal year 1995. According to NPS records, NPS carried over special use fee revenues totaling \$514,456 from all parks into fiscal year 1995. NPS agreed to expedite the revision of its NPS-wide policy regarding special park uses.

Violation Notices Not Controlled Adequately

NPS's United States Park Police did not adequately control or account for all violation notice forms assigned to its officers. As a result, Park Police records did not contain information on the disposition of 92 (34 percent) of the 270 notice forms we reviewed, and the Park Police had no assurance that these notices were defaced, lost, or voided for valid reasons. Although Park Police guidance requires that requests for cancellation of violation notice forms be made in writing and approved by an officer at the rank of captain or above, the Park Police did not enforce these requirements. Further, it did not have a system for reconciling lists of blank notice forms assigned to officers with lists of notices issued. NPS agreed with our

recommendation to adequately control or account for the notices.

Increased Efficiencies Needed

Losses by a concessioner operating in the National Park System were attributable, in part, to unprofitable operations at selected parks; high overhead costs; and unusual expenses incurred during 1993 for legal fees, fringe benefits, and pension payments. Despite concessioner-implemented cost-cutting measures, we believe that the concessioner will continue to sustain losses unless unprofitable operations are curtailed or eliminated; operating and overhead costs are controlled; and revenues are increased through raised prices for food services. We also found that NPS needs to improve its monitoring and guidance regarding the concessioner's use and investment of special account funds. NPS agreed with all of our recommendations.

Employee Resigns Following OIG Investigation

An OIG investigation revealed that a former NPS employee submitted a fraudulent application for employment to NPS in response to a vacancy announcement at a park in

Florida. The former employee falsely represented on the application and supporting documentation that he was entitled to a 10-point veterans preference. The employee resigned after receiving a Proposed Notice of Removal from NPS.

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

Further Improvements Needed In Debt Collection

OSM and the Solicitor's Office have improved their debt collection programs since our last audit in 1990. However, we identified actions needed to improve the efficiency and effectiveness of these programs and to ensure full compliance with Federal debt collection requirements.

Since 1987, OSM has significantly reduced the staffing level in its Division of Debt Management by about 75 percent in response to a decreasing work load. However, based on our analysis of the Division's fiscal year 1994 work load, we

concluded that further staff reductions were warranted, which could result in savings of about \$820,000 annually. OSM officials indicated that they were committed to making further staff reductions as the debt work load decreased. We also found that further action to enforce collection of delinquent accounts is needed, even though only a relatively small amount of OSM's reclamation fee receivables became delinquent (in fiscal year 1994, for example, about 98 percent of all fees were paid in a timely manner). Specifically, OSM needed to ensure that bureau, DOI, and Federal regulations pertaining to the debt collection function were implemented comprehensively.

Although the Solicitor's office had made significant progress in reducing the backlog of debt cases, we found that debt processing delays may be exacerbated by recent staff reductions and additional case work assignments. At the two offices reviewed, \$8.0 million of debt had not been processed in a timely manner, consisting of \$6.3 million that should have been written off and \$1.7 million that required further processing to determine whether the debt was collectible. An additional \$2.5 million of uncollectible debt (consisting mainly of cases closed by the Solicitor) had not

been deleted from OSM's accounting records, and \$1.6 million of uncollectible charges had accrued on bankruptcy debt. However, we did not find significant amounts of unprocessed collectible debt.

We recommended that OSM and the Solicitor enter into an agreement to ensure the timely processing of debt and to facilitate the termination of uncollectible debt. We also recommended that OSM: (1) maintain the Division of Debt Management staff at the level needed to process delinquent debt efficiently; (2) implement administrative controls to ensure that required debt collection functions are performed in compliance with Federal regulations; and (3) review the status of debt that has been referred to the Solicitor to ensure that receivables are reported accurately and accounted for fully. Based on OSM's and the Solicitor's responses to the draft report, we consider all the recommendations resolved.

Control Improvements Needed

At the request of OSM, we reviewed selected aspects of its Eastern Support Center's emergency reclamation program. We found that OSM was taking timely action to address mining-related emergencies, although

improvements were needed in internal controls over the award and administration of emergency contracts, particularly at the Southern Apalachia Branch Office. Appropriate contract award procedures were not always followed, and the project design and cost estimation processes were inadequate. In addition, construction contracts were not monitored effectively, and 4 of the 50 project files reviewed did not contain sufficient documentation to adequately support program eligibility determinations. The contract monitoring deficiencies contributed to contractor claims for additional work totaling about \$450,000 and an overpayment to one contractor of \$24,000. OSM generally agreed with our recommendations to ensure that expedited contract award procedures are used only when justified; basic design plans for each project are prepared and reviewed independently; project cost estimates are fully supported; project oversight actions are fully documented in the project files and project oversight reports are complete and prepared in a timely manner; and project eligibility determinations are adequately supported. In that regard, OSM had initiated actions to improve the program before our audit was completed.

INSULAR AREAS

AMERICAN SAMOA

Legislative Expenditures Not Controlled Adequately

The Legislature of American Samoa routinely incurred expenditures in excess of appropriations, employed temporary personnel in excess of terms authorized by law, and did not adequately control or account for time and attendance of Legislative employees. In addition, the Legislature did not ensure that goods and services were procured competitively, nonexpendable property was adequately accounted for and controlled, documentation was submitted to support travel expenditures, and the need for travel was adequately justified. The President of the Senate and the Speaker of the House, Legislature of American Samoa, concurred with our recommendations to ensure that appropriated funds are available for expenditures, to release all temporary employees employed for over 1 year, to implement policies and procedures to control time and attendance reporting, to make procurements competitively to the extent required by law, to record nonexpendable property when it is received, to ensure that travelers file the required

travel expense reports, and to ensure that travel is adequately justified. The Legislature's response to the draft report was sufficient for us to consider the recommendations resolved.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Public Land Policies Not Developed Effectively

The Marianas Public Land Corporation, now the Division of Public Lands, Department of Lands and Natural Resources, did not effectively develop management policies, procedures, and controls related to public land. As a result, the Commonwealth lost \$118.4 million on completed exchanges of public land, could lose \$70.1 million on pending exchanges, and lost revenues of \$25.1 million on exchanged public land that was leased to a developer by landowners. In addition, lease revenues of \$565,000 were lost, and the Government may lose additional lease revenues of \$469.2 million over the unexpired period of the leases; homestead recipients improperly received \$7 million from the unauthorized sale or lease of the lots; and homestead lots were awarded to applicants who were ineligible or who did not have

the greatest need. Recommendations made to the Governor included ensuring that current appraisals were used for land transactions and that policies and procedures were implemented for homestead lots. The Governor did not provide a response to the report.

Park Costs Questioned

We questioned costs of \$141,619 for grant and trust funds totaling \$1.6 million that were applicable to the American Memorial Park, Commonwealth of the Northern Mariana Islands. These grant and trust funds were provided for the establishment of the American Memorial Park to honor Americans and Marianas who died during the World War II Marianas Campaign. Amounts claimed consisted of costs of \$139,488 that were questioned because they were unsupported and costs of \$2,131 that were

unallowable because they were not related to Park activities. A response to this report was not due by the end of this reporting period.

MULTI-OFFICE

Safety and Health Programs Not Managed Effectively

The safety and health programs managed by NPS, BLM, BIA, BOR, and FWS were not effective in preventing work-related accidents and illnesses. This occurred because senior-level bureau management did not provide sufficient support and resources to emphasize the programs and because existing field-level policies and procedures were not implemented to ensure reasonably safe workplaces. As a result, work-related accidents and illnesses in recent years have risen to

unacceptably high levels, along with the associated Workers' Compensation costs, which totaled nearly \$45 million in 1994.

Also, Workers' Compensation cases attributable to work-related accidents and illnesses were not reviewed periodically. Consequently, many previously injured claimants continued to receive long-term Workers' Compensation benefits despite having possibly recovered from their disabilities. Moreover, approximately one-half of the 1,233 DOI employees receiving long-term benefits during 1994 potentially could have been rehabilitated and returned to work, resulting in an \$11.8 million savings. The Office of the Secretary concurred with all of the report's recommendations.

**APPENDIX 1
SUMMARY OF AUDIT ACTIVITIES
OCTOBER 1, 1995, THROUGH MARCH 31, 1996**

AUDITS PERFORMED BY:

| | OIG STAFF | OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff) | NON-FEDERAL AUDITORS (With Review and Processing by OIG Staff) | TOTAL |
|--|------------------------------|--|--|--------------|
| | Internal and Contract Audits | Contract Audits | Single Audits | |

REPORTS ISSUED TO:

| | | | | |
|--|----|----|-----|------------|
| Department/ Office of the Secretary | 2 | 0 | 10 | 12 |
| Fish and Wildlife and Parks | 9 | 0 | 90 | 99 |
| Indian Affairs | 2 | 0 | 200 | 202 |
| Land and Minerals Management | 7 | 11 | 73 | 91 |
| Insular Areas | 7 | 0 | 12 | 19 |
| Water and Science | 10 | 2 | 28 | 40 |
| Other Federal Agencies | 3 | 0 | 0 | 3 |
| Subtotal | 40 | 13 | 413 | 466 |

INDIRECT COST RATES NEGOTIATED FOR:

| | | | | |
|--|------------|-----------|------------|------------|
| Indian Tribes and Organizations | 125 | 0 | 0 | 125 |
| State Agencies | 43 | 0 | 0 | 43 |
| Subtotal | 168 | 0 | 0 | 168 |
| TOTAL | 208 | 13 | 413 | 634 |

APPENDIX 2

AUDIT REPORTS ISSUED AND INDIRECT COST AGREEMENTS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1996

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended March 31, 1996. It provides report number, title, issue date, and monetary amounts identified in each report (*funds to be put to better use, **questioned costs, ***unsupported costs (unsupported costs are included in questioned costs), and ****lost or potential additional revenues).

INTERNAL AUDITS

BUREAU OF INDIAN AFFAIRS

96-I-530 BUREAU OF INDIAN AFFAIRS PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEAR 1995 (3/7/96)

96-I-641 REVIEW OF INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS (3/29/96)
****\$14,000,000

BUREAU OF LAND MANAGEMENT

96-I-463 BUREAU OF LAND MANAGEMENT COMBINED FINANCIAL STATEMENTS FOR FISCAL YEARS 1994 AND 1995 (2/23/96)

96-I-638 INSPECTION OF SELECTED ADMINISTRATIVE ACTIVITIES, COLORADO STATE OFFICE, BUREAU OF LAND MANAGEMENT (3/29/96)

BUREAU OF RECLAMATION

96-I-313 AWARD AND ADMINISTRATION OF CONTRACT NO. 1425-2-CC-40-12260 WITH ENVIRONMENTAL CHEMICAL CORPORATION RELATED TO THE SUMMITVILLE MINE SITE CLEANUP, BUREAU OF RECLAMATION (3/14/96)

96-I-635 BUREAU OF RECLAMATION FINANCIAL STATEMENTS FOR FISCAL YEARS 1994 AND 1995 (3/29/96)

96-I-644 WORKING CAPITAL FUND, BUREAU OF RECLAMATION (3/29/96)
****\$35,000,000

INSULAR AREAS

American Samoa

96-I-206 STATUS OF IMPROVEMENTS IN FINANCIAL MANAGEMENT AND PROGRAM OPERATIONS, AMERICAN SAMOA GOVERNMENT (12/22/95)

96-I-533 AMERICAN SAMOA LEGISLATURE, AMERICAN SAMOA GOVERNMENT (3/22/96) *\$1,707,308

Commonwealth of the Northern Mariana Islands

96-I-157 STATUS OF IMPROVEMENTS IN FINANCIAL MANAGEMENT AND PROGRAM OPERATIONS, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (11/30/95)

96-I-596 MANAGEMENT OF PUBLIC LAND, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (3/20/96) *\$125,391,648 & ****\$27,439,716

Guam

96-I-67 STATUS OF AUDIT REPORTS ISSUED TO THE GOVERNMENT OF GUAM (11/13/95)

U.S. BUREAU OF MINES

96-I-307 U.S. BUREAU OF MINES PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1994 AND 1995 (1/25/96)

U.S. FISH AND WILDLIFE SERVICE

96-I-270 OPERATION AND MAINTENANCE OF GOVERNMENT FURNISHED QUARTERS, U.S. FISH AND WILDLIFE SERVICE (1/29/96) *\$26,596

96-I-643 U.S. FISH AND

WILDLIFE SERVICE
FINANCIAL STATEMENTS FOR
FISCAL YEARS 1994 AND
1995 (3/29/96)

U.S. GEOLOGICAL SURVEY

96-I-466 CONSTRUCTION
OF THE ADDITION TO THE
EARTH RESOURCES
OBSERVATION SYSTEM DATA
CENTER, U.S. GEOLOGICAL
SURVEY (3/11/96)

96-I-563 U.S.
GEOLOGICAL SURVEY
PRINCIPAL FINANCIAL
STATEMENTS FOR FISCAL
YEAR 1995 (3/13/96)

96-I-607 PROPERTY
MANAGEMENT, U.S.
GEOLOGICAL SURVEY
(3/26/96)

MINERALS MANAGEMENT SERVICE

96-I-631 MINERALS
MANAGEMENT SERVICE
FINANCIAL STATEMENTS FOR
FISCAL YEARS 1994 AND
1995 (3/29/96)

MULTI-OFFICE

96-I-223 DEPARTMENT OF
THE INTERIOR COMPLIANCE
WITH LIMITATIONS ON
LOBBYING ACTIVITIES
(12/15/95)

96-I-609 SAFETY AND
HEALTH PROGRAM,
DEPARTMENT OF THE
INTERIOR (3/29/96)
*\$11,800,000

NATIONAL BIOLOGICAL SERVICE

96-I-636 NATIONAL
BIOLOGICAL SERVICE
FINANCIAL STATEMENTS FOR
FISCAL YEARS 1994 AND
1995 (3/29/96)

NATIONAL PARK SERVICE

96-I-49 SPECIAL USER
FEES, NATIONAL PARK
SERVICE (10/27/95)

96-I-547 CONTROL OVER
VIOLATION NOTICES, U.S.
PARK POLICE, NATIONAL
PARK SERVICE (3/29/96)

96-I-640 MANAGEMENT OF
THIRD-PARTY DRAFTS AT
SELECTED LOCATIONS,
NATIONAL PARK SERVICE
(3/29/96) *\$161,000

OFFICE OF INSULAR AFFAIRS

96-I-566 OFFICE OF
INSULAR AFFAIRS COMBINING
FINANCIAL STATEMENTS FOR
FISCAL YEARS 1994 AND
1995 (3/14/96)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

96-I-400 OFFICE OF
SURFACE MINING
RECLAMATION AND
ENFORCEMENT FINANCIAL
STATEMENTS FOR FISCAL
YEARS 1994 AND 1995
(2/14/96)

96-I-634 SELECTED
ASPECTS OF THE EMERGENCY
RECLAMATION PROGRAM,
EASTERN SUPPORT CENTER,
OFFICE OF SURFACE MINING
RECLAMATION AND
ENFORCEMENT
(3/29/96)

96-I-639 DIVISION OF
DEBT MANAGEMENT, OFFICE OF
SURFACE MINING
RECLAMATION AND
ENFORCEMENT (3/29/96)
*\$820,000

CONTRACT AUDITS

BUREAU OF LAND MANAGEMENT

96-E-42 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES DIVISION,
TECHNICAL PUBLICATIONS
SUPPLIES ALLOCATION FOR
FISCAL YEAR 1992
(10/17/95)

96-E-43 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES DIVISION,
TIMEKEEPING PRACTICES
(10/17/95)

96-E-63 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES
DIVISION'S ORGANIZATION,
ACCOUNTING SYSTEM, AND
SYSTEM OF INTERNAL CONTROLS
FOR FISCAL YEAR 1994
(10/23/95)

96-E-64 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES DIVISION,
COSTS INCURRED FOR THE FISCAL
YEAR ENDED MARCH 30, 1990
(10/31/95)

96-E-105 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES DIVISION,
DEPRECIATION EXPENSES FOR
FISCAL YEAR 1992
(11/8/95)

96-E-106 COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, COST VERIFICATION OF INVOICE NO. 266, CONTRACT NO. N652C30002 (11/8/95)

96-E-399 COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, COST OF FACILITIES CAPITAL FOR 1991 (2/15/96)

BUREAU OF RECLAMATION

96-E-48 ENVIRONMENTAL CHEMICAL CORPORATION, COSTS INCURRED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1425-2-CC-40-12260 (10/13/95) **\$5,800,000

96-E-613 SHOR-FORM, INC., CONTRACT CLAIM SUBMITTED UNDER CONTRACT NO. 1-CC-30-09150 (3/27/96) **\$330,600

U.S. BUREAU OF MINES

96-E-397 BURNETT ASSOCIATES, INC., FINAL COSTS INCURRED UNDER BUREAU OF MINES CONTRACT NOS. 1432-J0309012, -J0319005, AND -J0329004 (3/4/96) **\$36,954 & ***\$36,954

U.S. FISH AND WILDLIFE SERVICE

96-E-92 WASHBURN FENCING, CONTRACT CLAIM SUBMITTED TO THE U.S. FISH AND WILDLIFE SERVICE UNDER CONTRACT NO.14-48-0001-94096 (LFG) (10/31/95) **\$104,555

96-E-428 DISTRICT OF COLUMBIA, COSTS INCURRED UNDER SPORT RESTORATION GRANTS FROM THE U.S. FISH AND WILDLIFE SERVICE (2/20/96) **\$11,770

U.S. GEOLOGICAL SURVEY

96-E-155 TECOM, INC., CONTRACT CLAIM SUBMITTED TO THE U.S. GEOLOGICAL SURVEY UNDER CONTRACT NO. 14-08-0001-23460 (11/13/95) **\$28,117

96-E-325 NFT INCORPORATED, COST PROPOSAL FOR SOLICITATION NO. RFP 6-6054 TO THE U.S. GEOLOGICAL SURVEY (2/2/96)

MINERALS MANAGEMENT SERVICE

96-E-11 SOURCE ONE MANAGEMENT, INC., COSTS INCURRED FOR FISCAL YEAR 1993 (10/4/95)

96-E-21 AMERICAN MANAGEMENT SYSTEMS OPERATIONS CORPORATION, COSTS INCURRED FOR THE FISCAL YEAR ENDED DECEMBER 31, 1990 (10/5/95)

96-E-22 SOURCE ONE MANAGEMENT, INC., LABOR FLOORCHECK FOR FISCAL YEAR 1995 (10/10/95)

96-E-26 MBC APPLIED ENVIRONMENTAL SERVICES, INCURRED AND FINAL COSTS UNDER MINERALS MANAGEMENT SERVICE CONTRACT NOS. 14-12-0001-30294, -30297, AND -30327 (10/11/95) **\$720,169 & ***\$720,169

96-E-402 BATTELLE MEMORIAL INSTITUTE, BATTELLE COLUMBUS OPERATIONS, COSTS INCURRED FOR FISCAL YEAR 1994 (2/22/96)

NON-DEPARTMENT OF THE INTERIOR

96-E-462 VERIFICATION OF WATCH QUOTA DATA FOR CALENDAR YEAR 1995 SUBMITTED BY FIRMS LOCATED IN THE U.S. VIRGIN ISLANDS (2/28/96)

96-E-468 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, UNIVERSITY OF THE VIRGIN ISLANDS (3/13/96)

96-E-569 VERIFICATION OF WATCH QUOTA DATA FOR CALENDAR YEAR 1995 SUBMITTED BY TIMEX CORPORATION (3/19/96)

NATIONAL PARK SERVICE

96-E-541 NATIONAL PARK CONCESSIONS, INC., OPERATIONS UNDER CONTRACT NO. CC-0680-2-0001 WITH THE NATIONAL PARK SERVICE (3/11/96)

OFFICE OF INSULAR AFFAIRS

96-E-269 TRUST AND GRANT FUNDS PROVIDED FOR THE AMERICAN MEMORIAL PARK, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (1/26/96) **\$141,619 & ***\$139,488

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

96-A-1 RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (10/2/95)

96-A-2 SWINOMISH
TRIBAL COMMUNITY, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (10/2/95)

96-A-6 POINT NO POINT
TREATY COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (10/3/95)

96-A-7 TULE RIVER
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994 (10/3/95)

96-A-8 PAWNEE TRIBE
OF OKLAHOMA, TWO FISCAL
YEARS ENDED
DECEMBER 31, 1992
(10/3/95)

96-A-9 SUSANVILLE
INDIAN RANCHERIA, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (10/3/95)

96-A-14 LEUPP SCHOOLS,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1991
(10/4/95)

96-A-15 LEUPP SCHOOLS,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1992
(10/4/95)

96-A-16 LEUPP SCHOOLS,
INC., FISCAL YEAR
ENDED JUNE 30, 1993
(10/4/95)

96-A-19 ALCHINI
BINITSEKEES NAHOLZHOOH
FOUNDATION, INC., FOR
15 MONTHS ENDED
SEPTEMBER 30, 1994
(10/5/95)

96-A-36 LAKE AND
PENINSULA SCHOOL
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1995
(10/12/95)

96-A-38 DELTA/GREELY
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1995
(10/12/95)

96-A-39 HOONAH CITY
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1995
(10/12/95)

96-A-40 SOUTHWEST
REGION SCHOOLS, FISCAL
YEAR ENDED JUNE 30, 1995
(10/12/95)

96-A-41 ST. CROIX
CHIPPEWA OF WISCONSIN,
FISCAL YEAR ENDED
SEPTEMBER 30, 1992
(10/12/95)

96-A-47 NATIVE VILLAGE
OF KOTZEBUE, FISCAL YEAR
ENDED DECEMBER 31, 1994
(10/19/95)

96-A-50 SMITH RIVER
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1994
(10/19/95)

96-A-51 YUOK TRIBE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(10/19/95)

96-A-53 BISMARCK
PUBLIC SCHOOL DISTRICT
NO. 1, FISCAL YEAR ENDED
JUNE 30, 1995 (10/17/95)

96-A-61 MOORETOWN
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1994
(10/19/95) **\$4,661

96-A-62 RINCON SAN
LUISENO BAND OF MISSION
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1993
(10/19/95)

96-A-65 CONFEDERATED
SALISH AND KOOTENAI
TRIBES OF THE FLATHEAD
RESERVATION, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(10/25/95) **\$1,000

96-A-68 NOOKSACK
INDIAN TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1993
(10/19/95) **\$52,000

96-A-69 ELK VALLEY
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1993
(10/20/95)

96-A-76 DEVILS LAKE
PUBLIC SCHOOL DISTRICT
NO. 1, FISCAL YEAR ENDED
JUNE 30, 1995 (10/20/95)

96-A-80 BIG BAY DE NOC
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1995
(10/20/95)

96-A-85 CHEYENNE RIVER
SIOUX TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(10/23/95)

96-A-87 MESCALERO
APACHE TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(10/26/95) **\$15,199

96-A-90 SANTA ANA
PUEBLO, FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(10/26/95)

96-A-93 FORT MCDERMITT
PAIUTE-SHOSHONE TRIBE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1988
(10/30/95) **\$5,457

96-A-94 FORT MCDERMITT
PAIUTE-SHOSHONE TRIBE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1989
(10/30/95) **\$1,032

96-A-95 FORT MCDERMITT
PAIUTE-SHOSHONE TRIBE,
FISCAL YEAR ENDED
DECEMBER 31, 1990
(10/30/95) **\$1,050

96-A-97 POJOAQUE
PUEBLO, FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(10/30/95)

96-A-101 CAMPO BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (10/30/95)

96-A-102 NORTHERN PLAINS INTERTRIBAL COURT OF APPEALS, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (10/31/95)

96-A-103 SISSETON-WAHPETON SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/31/95) **\$10,084

96-A-110 LOWER SIOUX INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/3/95)

96-A-119 PLEASANT POINT PASSAMAQUODDY TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/6/95)

96-A-120 OTTAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/2/95)

96-A-121 NATIVE VILLAGE OF KIANA, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/2/95) **\$6,175

96-A-122 KIPNUK TRADITIONAL TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/2/95)

96-A-123 OSAGE NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/2/95)

96-A-128 ZIA PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/7/95)

96-A-133 SAN JUAN PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/8/95)

96-A-141 YERINGTON PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/9/95)

96-A-142 NATIVE VILLAGE OF KWIGILLINGOK, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/8/95)

96-A-143 SHOALWATER BAY INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/8/95)

96-A-144 MILLE LACS BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/10/95)

96-A-145 FORT BELKNAP COMMUNITY COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/9/95) **\$8,365

96-A-165 CHIPPEWA CREE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/21/95)

96-A-166 CONFEDERATED TRIBE OF THE GRAND RONDE, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/21/95)

96-A-179 D-Q UNIVERSITY, TWO FISCAL YEARS ENDED JUNE 30, 1995 (11/24/95)

96-A-180 CHATHAM SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-182 ST. MARY'S SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-183 ALEUTIANS EAST BOROUGH SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-184 GALENA SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-185 NENANA CITY SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-188 TOPPENISH SCHOOL DISTRICT NO. 202, FISCAL YEAR ENDED AUGUST 31, 1994 (11/24/95)

96-A-190 YAVAPAI-APACHE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (12/4/95)

96-A-191 YAVAPAI-APACHE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (12/4/95)

96-A-196 LOWER KUSKOKWIM SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/29/95)

96-A-199 DILLINGHAM CITY SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/29/95)

96-A-200 NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/29/95)

96-A-205 CHICKASAW NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/4/95)

96-A-210 SENECA NATION OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/21/96)

96-A-214 MINNEAPOLIS AMERICAN INDIAN CENTER, INC., FISCAL YEAR ENDED JUNE 30, 1995 (12/5/95)

96-A-216 ANNETTE ISLAND SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (12/5/95)

96-A-219 YUPIT SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (12/5/95)

96-A-220 BRISTOL BAY BOROUGH SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (12/5/95)

96-A-222 BERING STRAIT
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1995
(12/5/95)

96-A-224 SOKAOGAN
CHIPPEWA COMMUNITY
(MOLE LAKE BAND), FISCAL
YEAR ENDED
SEPTEMBER 30, 1994 (3/21/96)

96-A-225 FOREST COUNTY
POTAWATOMI COMMUNITY,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(12/12/95)

96-A-226 RED LAKE BAND
OF CHIPPEWA INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(12/12/95)

96-A-229 MANZANITA BAND
OF MISSION INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (12/12/95)

96-A-231 NATIVE VILLAGE
OF SELAWIK, FISCAL YEAR
ENDED DECEMBER 31, 1994
(12/12/95) **\$2,440

96-A-232 WICHITA AND
AFFILIATED TRIBES, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994 (12/12/95)

96-A-233 PONCA TRIBE OF
NEBRASKA, 9 MONTHS ENDED
SEPTEMBER 30, 1994
(12/12/95)

96-A-234 KENAITZE
INDIAN TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(12/12/95)

96-A-235 SAC AND FOX
NATION OF MISSOURI,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(12/12/95)

96-A-241 NEW MEXICO
STATE UNIVERSITY, FISCAL
YEAR ENDED JUNE 30, 1995
(12/12/95)

96-A-249 TESUQUE
PUEBLO, FISCAL YEAR ENDED
DECEMBER 31, 1994
(12/14/95)

96-A-250 SAINT STEPHENS
INDIAN SCHOOL EDUCATIONAL
ASSOCIATION, INC., FISCAL
YEAR ENDED JUNE 30, 1995
(12/14/95)

96-A-251 NAVAJO
PREPARATORY SCHOOL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1995 (12/14/95)

96-A-252 SANTO DOMINGO
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(12/14/95)

96-A-253 OGLALA LAKOTA
COLLEGE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(12/14/95)

96-A-291 MENOMINEE
TRIBAL ENTERPRISES,
FISCAL YEAR ENDED
JUNE 30, 1995 (1/25/96)

96-A-292 MISSISSIPPI
BAND OF CHOCTAW INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(1/26/96)

96-A-293 MASHANTUCKET
PEQUOT TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(1/26/96)

96-A-295 TURTLE
MOUNTAIN COMMUNITY
COLLEGE, FISCAL YEAR
ENDED JUNE 30, 1994
(1/25/96)

96-A-296 COW CREEK BAND
OF UMPQUA TRIBE OF
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1994
(1/25/96)

96-A-297 LAS VEGAS
PAIUTE TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1994
(1/25/96)

96-A-298 LITTLE HOOP
COMMUNITY COLLEGE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994 (1/25/96)

96-A-299 BAY MILLS
COMMUNITY COLLEGE, FISCAL
YEAR ENDED JUNE 30, 1995
(1/25/96)

96-A-300 AMERICAN
INDIAN HIGHER EDUCATION
CONSORTIUM, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(1/25/96)

96-A-302 SISSETON-WAHPETON
COMMUNITY COLLEGE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(1/25/96)

96-A-309 BISHOP INDIAN
TRIBAL COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (1/29/96)

96-A-310 TRINIDAD
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1994
(1/29/96)

96-A-311 FORT SILL
APACHE TRIBE OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(1/29/96)

96-A-326 CHOCTAW NATION
OF OKLAHOMA, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(2/2/96) **\$7,693

96-A-327 JAMUL BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (2/2/96)

96-A-337 MORONGO BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/6/96)

96-A-342 MUCKLESHOOT
INDIAN TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1994
(2/7/96)

96-A-343 CHEYENNE
ARAPAHO TRIBES OF
OKLAHOMA, FISCAL YEAR
ENDED DECEMBER 31, 1993
(2/7/96) **\$2,849

96-A-344 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, FISCAL YEAR
ENDED DECEMBER 31, 1994
(2/7/96)

96-A-345 SYCUAN BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED
AUGUST 31, 1995 (2/7/96)

96-A-347 LOWER YUKON
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1995
(2/6/96)

96-A-352 NORTHERN
CHEYENNE TRIBE SCHOOL,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/7/96)

96-A-353 ACOMA PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/6/96)

96-A-362 ORGANIZED
VILLAGE OF KAKE, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (2/8/96)

96-A-363 YANKTON SIOUX
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1993
(2/9/96)

96-A-364
CHIPPEWA/OTTAWA TREATY
FISHERY MANAGEMENT
AUTHORITY, FISCAL
YEAR ENDED
JANUARY 31, 1994
(2/9/96)

96-A-365 FORT MCDERMITT
PAIUTE-SHOSHONE TRIBE,
FISCAL YEAR ENDED
DECEMBER 31, 1991
(2/8/96) **\$17,271

96-A-366 ELY SHOSHONE
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/8/96)

96-A-376 RAMAH NAVAJO
SCHOOL BOARD, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/13/96)

96-A-377 SAN ILDEFONSO
PUEBLO, FISCAL YEAR ENDED
DECEMBER 31, 1992
(2/13/96)

96-A-381 KLAMATH COUNTY
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1995
(2/13/96)

96-A-392 PORCUPINE
SCHOOL, FISCAL YEAR ENDED
JUNE 30, 1994 (2/15/96)
**\$3,112

96-A-394 CHUSKA SCHOOL
BOARD OF EDUCATION, INC.,
ALCHINI BINITSEKEES
NAHOLZHOOH FOUNDATION,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(2/15/96)

96-A-401 SANTA YNEZ
BAND OF MISSION INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1993
(2/16/96) **\$10,156

96-A-403 OGLALA SIOUX
TRIBAL PUBLIC SAFETY
COMMISSIONER, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(2/16/96) **\$11,959

96-A-404 CROW CREEK
SIOUX TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(2/16/96) **\$47,567

96-A-405 NORTHERN
CHEYENNE TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994 (2/16/96)
**\$1,653

96-A-406 CONFEDERATED
TRIBES OF THE WARM
SPRINGS RESERVATION OF
OREGON, FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/15/96) **\$33,024

96-A-407 PASCUA YAQUI
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(2/16/96)

96-A-408 YAVAPAI-APACHE
TRIBE, 15 MONTHS ENDED
DECEMBER 31, 1993
(2/20/96)

96-A-410 WHITE EARTH
RESERVATION, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(2/16/96)

96-A-411 LONEMAN SCHOOL
CORPORATION, FISCAL YEAR
ENDED JUNE 30, 1994
(2/15/96)

96-A-412 CRAZY HORSE
SCHOOL, FISCAL YEAR ENDED
JUNE 30, 1995 (2/15/96)

96-A-413 FALLON
PAIUTE-SHOSHONE TRIBE,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/20/96)

96-A-414 KETCHIKAN
INDIAN CORPORATION,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/16/96)

96-A-417 QUILEUTE
TRIBAL SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1994
(2/16/96)

96-A-418 FORT BELKNAP
COMMUNITY COLLEGE, INC.,
FISCAL YEAR ENDED
AUGUST 31, 1995 (2/16/96)

96-A-419 CABAZON BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
JUNE 30, 1995 (2/21/96)

96-A-425 YSLETA DEL SUR
PUEBLO, TIGUA INDIAN
RESERVATION, FISCAL YEAR
ENDED DECEMBER 31, 1994
(2/21/96)

96-A-426 TWO FEATHERS INDIAN CHILD WELFARE PROGRAM, FISCAL YEAR ENDED JULY 15, 1994 (2/21/96)

96-A-435 RESERVATION FIRE DISTRICT, FISCAL YEAR ENDED DECEMBER 31, 1993 (2/22/96)

96-A-437 SANTA YSABEL BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (2/22/96) **\$65,731

96-A-441 BOARD OF EDUCATION OF THE CITY OF FARGO, FISCAL YEAR ENDED JUNE 30, 1995 (2/22/96)

96-A-444 SANTA YNEZ BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/22/96)

96-A-449 HOOPA VALLEY TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/22/96)

96-A-450 SICANGU OYATE HO, INC., FISCAL YEAR ENDED JUNE 30, 1994 (2/22/96)

96-A-454 STILLAGUAMISH TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/26/96)

96-A-455 SOUTHERN CALIFORNIA TRIBAL CHAIRMEN'S ASSOCIATION, INC., FISCAL YEAR ENDED MARCH 31, 1995 (2/26/96)

96-A-456 BEAR RIVER BAND OF THE ROHNERVILLE RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (2/26/96) **\$25,193

96-A-459 UNITED TRIBES TECHNICAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1993 (2/27/96)

96-A-467 STANDING ROCK COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (2/28/96)

96-A-480 AMERICAN INDIAN GRADUATE CENTER, FISCAL YEAR ENDED JUNE 30, 1995 (2/29/96)

96-A-483 SOBOBA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/1/96)

96-A-485 MINNESOTA CHIPPEWA TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/29/96)

96-A-486 SHOSHONE-BANNOCK TRIBES, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/21/96) **\$3,315

96-A-487 INDIAN TOWNSHIP TRIBAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/29/96)

96-A-494 JEMEZ PUEBLO, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/7/96)

96-A-501 ARCTIC SLOPE NATIVE ASSOCIATION, LIMITED, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/5/96)

96-A-502 NATIVE VILLAGE OF FORT YUKON, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/5/96)

96-A-503 QUILEUTE TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/5/96) **\$2,440

96-A-509 DULL KNIFE MEMORIAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (3/7/96)

96-A-511 CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/6/96)

96-A-513 CLOVERDALE RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/6/96)

96-A-515 PORT GAMBLE S'KLALLAM TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/6/96)

96-A-524 NORTHWEST INDIAN COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (3/7/96)

96-A-525 ORGANIZED VILLAGE OF KWETHLUK, KWETHLUK IRA COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/7/96)

96-A-526 SANDIA PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/7/96)

96-A-527 PALA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/7/96)

96-A-528 LAC VIEUX DESERT TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/7/96)

96-A-529 BOIS FORTE RESERVATION TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/7/96)

96-A-531 GREAT LAKES INDIAN FISH AND WILDLIFE COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/7/96)

96-A-532 POARCH BAND OF CREEK INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/7/96)

96-A-536 ZUNI PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1992
(3/12/96)

96-A-537 SANTA CLARA
INDIAN PUEBLO, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (3/12/96)

96-A-539 KAIBAB BAND OF
PAIUTE INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (3/10/96)

96-A-544 PICURIS PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1993
(3/14/96) **\$3,906

96-A-545 LAGUNA PUEBLO
DEPARTMENT OF EDUCATION,
FISCAL YEAR ENDED
JUNE 30, 1995 (3/14/96)

96-A-546 LAGUNA PUEBLO
DEPARTMENT OF EDUCATION,
FISCAL YEAR ENDED
JUNE 30, 1994 (3/14/96)

96-A-551 MESCALERO
APACHE SCHOOL, FISCAL
YEAR ENDED JUNE 30, 1995
(3/14/96)

96-A-552 TANANA CHIEFS
CONFERENCE, INC., FISCAL
YEAR ENDED
SEPTEMBER 30, 1993 (3/21/96)
**\$4,436

96-A-553 VALDEZ NATIVE
ASSOCIATION, FISCAL YEAR
ENDED DECEMBER 31, 1994
(3/14/96)

96-A-554 CONFEDERATED
TRIBES OF SILETZ INDIANS
OF OREGON, FISCAL YEAR
ENDED DECEMBER 31, 1994
(3/15/96)

96-A-555 AROOSTOOK
MICMAC COUNCIL, INC.,
FISCAL YEAR ENDED
MAY 31, 1995 (3/15/96)

96-A-556 SAC AND FOX
TRIBE OF THE MISSISSIPPI
IN IOWA, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(3/15/96)

96-A-557 HOPI TRIBE,
FISCAL YEAR ENDED
NOVEMBER 30, 1994
(3/15/96)

96-A-568 KENAITZ INDIAN
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1993
(3/28/96)

96-A-577 BARONA GROUP OF
THE CAPITAN GRANDE BAND
OF THE MISSION INDIANS,
FISCAL YEAR ENDED
JUNE 30, 1995 (3/20/96)

96-A-579 MODOC TRIBE OF
OKLAHOMA, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(3/21/96)

96-A-580 RAMAH NAVAJO
CHAPTER, FISCAL YEAR
ENDED DECEMBER 31, 1994
(3/21/96)

96-A-582 NATIVE VILLAGE
OF EKLUTNA, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(3/21/96)

96-A-589 SOUTHERN
CALIFORNIA INDIAN CENTER,
INC., FISCAL YEAR ENDED
JUNE 30, 1995 (3/21/96)

96-A-590 RED CLIFF BAND
OF LAKE SUPERIOR CHIPPEWA
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(3/21/96)

96-A-591 ASSINIBOINE AND
SIOUX TRIBES, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(3/21/96)

96-A-592 HUALAPAI
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1994
(3/21/96) **\$3,483

96-A-594 HASKELL
FOUNDATION, FISCAL YEAR
ENDED MARCH 31, 1995
(3/21/96)

96-A-595 REDDING RANCHERIA
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1994 (3/25/96)

96-A-598 MOORETOWN
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1992
(3/28/96)

96-A-599 MOORETOWN
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1993
(3/28/96)

96-A-601 CHICKEN RANCH
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1994
(3/28/96)

96-A-602 COMANCHE
INDIAN TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(3/28/96)

96-A-605 ENEMY SWIM DAY
SCHOOL, FISCAL YEAR ENDED
SEPTEMBER 30, 1994 (3/27/96)

96-A-606 SHIPROCK
ALTERNATIVE SCHOOLS,
INC., FISCAL YEAR ENDED
JUNE 30, 1995 (3/27/96)

96-A-623 YAVAPAI-APACHE
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1994 (3/28/96)

96-A-624 TUNICA-BILOXI
INDIANS OF LOUISIANA, TWO
FISCAL YEARS ENDED
DECEMBER 31, 1994 (3/28/96)

96-A-625 ONEIDA TRIBE
OF INDIANS OF WISCONSIN,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995 (3/28/96)

BUREAU OF LAND MANAGEMENT

96-A-17 CENTER FOR
PLANT CONSERVATION, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(10/5/95)

96-A-81 DOUGLAS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (10/20/95)

96-A-83 FERGUS COUNTY, MONTANA, TWO FISCAL YEARS ENDED JUNE 30, 1994 (10/20/95)

96-A-84 GRANT COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1995 (10/20/95)

96-A-112 PRAIRIE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1994 (11/1/95)

96-A-115 SHERIDAN COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1994 (10/30/95)

96-A-117 MCCONE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1994 (10/31/95)

96-A-146 PRAIRIE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1993 (11/6/95)

96-A-147 CHELAN COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/6/95)

96-A-148 FERRY COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/6/95)

96-A-149 PRAIRIE COUNTY, MONTANA, TWO FISCAL YEARS ENDED JUNE 30, 1992 (11/7/95)

96-A-186 TAZEWELL COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-194 LEWIS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/29/95)

96-A-195 POQUOSON CITY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (11/29/95)

96-A-204 VALLEY COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1994 (11/30/95)

96-A-227 COWLITZ COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (12/7/95)

96-A-238 ROCKINGHAM COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (12/12/95)

96-A-242 HARNEY COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1995 (12/12/95)

96-A-245 SNOHOMISH COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (12/12/95)

96-A-247 DANIEL COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1995 (12/12/95)

96-A-277 HALIFAX COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-278 BATH COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-279 ORANGE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-283 WESTMORELAND COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-284 CAROLINE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-286 ANDERSON COUNTY, SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-289 SMYTH COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/23/96)

96-A-290 AUGUSTA COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/23/96)

96-A-316 NORTHAMPTON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/26/96)

96-A-317 YAKIMA COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (1/26/96)

96-A-319 LINN COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1995 (1/26/96)

96-A-321 RAPPAHANNOCK COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/30/96)

96-A-323 ADAMS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (1/31/96)

96-A-324 KING COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (1/31/96)

96-A-339 ALLEGHANY COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-354 ALBEMARLE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-355 CHARLOTTE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-356 CHINCOTEAGUE,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/6/96)

96-A-357 LOS ALAMOS
COUNTY, NEW MEXICO,
FISCAL YEAR ENDED
JUNE 30, 1995 (2/6/96)

96-A-380 CHARLES CITY
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/12/96)

96-A-384 BRUNSWICK
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/13/96)

96-A-385 NOTTOWAY
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/13/96)

96-A-388 ROOSEVELT
COUNTY, MONTANA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/13/96)

96-A-389 ACCOMACK
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/13/96)

96-A-431 KENAI
PENINSULA BOROUGH, FISCAL
YEAR ENDED JUNE 30, 1995
(2/22/96)

96-A-433 HENRY COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/22/96)

96-A-438 CLARKE COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/22/96)

96-A-439 APPOMATTOX
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/22/96)

96-A-440 WARREN COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/22/96)

96-A-448 RAVALLI
COUNTY, MONTANA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/22/96)

96-A-470 CARTER COUNTY,
MONTANA, FISCAL YEAR
ENDED JUNE 30, 1994
(2/29/96)

96-A-471 DINWIDDIE
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/29/96)

96-A-473 GREENE COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/29/96)

96-A-476 STEVENS
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/29/96)

96-A-512 BENTON COUNTY,
WASHINGTON, FISCAL YEAR
ENDED DECEMBER 31, 1994
(3/6/96)

96-A-517 FAIRBANKS
NORTH STAR BOROUGH,
FISCAL YEAR ENDED
JUNE 30, 1995 (3/6/96)

96-A-518 MADISON
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(3/6/96)

96-A-561 FOREST COUNTY,
PENNSYLVANIA, FISCAL YEAR
ENDED DECEMBER 31, 1994
(3/12/96)

96-A-616 CRAIG COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(3/27/96)

96-A-617 CARROLL
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(3/27/96)

96-A-618 BOTETOURT
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(3/27/96)

96-A-619 LEE COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(3/27/96)

96-A-620 JEFFERSON
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(3/27/96)

96-A-621 FLOYD COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(3/27/96)

96-A-622 BEDFORD
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(3/27/96)

BUREAU OF RECLAMATION

96-A-98 WEST
RIVER/LYMAN-JONES RURAL
WATER SYSTEM, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(10/30/95)

96-A-318 SEATTLE,
WASHINGTON, FISCAL YEAR
ENDED DECEMBER 31, 1994
(1/26/96)

96-A-330 NEW MAGMA
IRRIGATION AND DRAINAGE
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1995
(2/2/96)

96-A-361 HOHOKAM
IRRIGATION AND DRAINAGE
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1995
(2/8/96)

96-A-386 YAKIMA VALLEY
CONFERENCE OF
GOVERNMENTS, TWO FISCAL
YEARS ENDED
DECEMBER 31, 1994 (2/13/96)

96-A-434 MARICOPA
COUNTY, ARIZONA, FISCAL
YEAR ENDED JUNE 30, 1994
(2/22/96)

96-A-451 CENTRAL BASIN MUNICIPAL WATER DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (2/27/96)

96-A-457 FRIANT WATER USERS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/27/96)

96-A-458 WEST BASIN MUNICIPAL WATER DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (2/27/96)

96-A-460 SANTA ANA WATERSHED PROJECT AUTHORITY, FISCAL YEAR ENDED JUNE 30, 1995 (2/27/96)

96-A-478 MID-DAKOTA RURAL WATER SYSTEM, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/29/96)

96-A-514 FRANKLIN COUNTY, WASHINGTON, TWO FISCAL YEARS ENDED DECEMBER 31, 1994 (3/6/96)

96-A-567 METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1995 (3/21/96)

96-A-626 TEHAMA-COLUSA CANAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/28/96)

INSULAR AREAS

Federated States of Micronesia

96-A-192 COLLEGE OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (11/30/95)

96-A-267 COLLEGE OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/12/96)

96-A-482 FEDERATED STATES OF MICRONESIA, STATUS OF NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/29/96) **\$57,900

Guam

96-A-44 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (10/13/95)

96-A-45 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (10/13/95)

96-A-100 UNIVERSITY OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/27/95)

96-A-230 GUAM AIRPORT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/12/95)

96-A-264 GUAM ECONOMIC DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/11/96)

Republic of the Marshall Islands

96-A-104 REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/1/95) **\$1,068,317

96-A-175 COLLEGE OF THE MARSHALL ISLANDS, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1992 (11/28/95)

Republic of Palau

96-A-193 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/30/95)

Yap

96-A-305 YAP COMMUNITY ACTION PROGRAM, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/26/96) **\$3,638

U.S. BUREAU OF MINES

96-A-239 MICHIGAN TECHNOLOGICAL UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (12/12/95)

96-A-387 UNIVERSITY OF MISSOURI SYSTEM, FISCAL YEAR ENDED JUNE 30, 1995 (2/13/96)

96-A-560 LINFIELD RESEARCH INSTITUTE, FISCAL YEAR ENDED JUNE 30, 1995 (3/11/96)

U.S. FISH AND WILDLIFE SERVICE

96-A-59 TEXAS, FISCAL YEAR ENDED AUGUST 31, 1993 (10/17/95)

96-A-99 KAWERAK, INC., FISCAL YEAR ENDED DECEMBER 31, 1994 (10/30/95)

96-A-113 SOUTH DAKOTA, FISCAL YEAR ENDED JUNE 30, 1994 (11/1/95)

96-A-125 MINNESOTA, FISCAL YEAR ENDED JUNE 30, 1994 (11/29/95)

96-A-126 FRIENDS OF ANIMALS, FISCAL YEAR ENDED APRIL 30, 1995 (11/2/95)

96-A-178 JUNEAU BOROUGH SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (11/24/95)

96-A-197 MISSISSIPPI STATE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1994 (11/29/95)

96-A-202 HUBBS SEA
WORLD RESEARCH INSTITUTE,
TWO FISCAL YEARS ENDED
JUNE 30, 1994 (11/29/95)

96-A-215 UNIVERSITY OF
NEW MEXICO, FISCAL YEAR
ENDED JUNE 30, 1995
(12/5/95)

96-A-228 THURSTON
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(12/7/95)

96-A-236 DUNN COUNTY,
WISCONSIN, FISCAL YEAR
ENDED DECEMBER 31, 1994
(12/12/95)

96-A-248 MASSACHUSETTS
AUDUBON SOCIETY, INC.,
FISCAL YEAR ENDED
JUNE 30, 1995 (12/12/95)

96-A-280 FAIRFAX
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(1/19/96)

96-A-287 SUFFOLK,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(1/19/96)

96-A-301 ARKANSAS GAME
AND FISH COMMISSION, FISCAL
YEAR ENDED JUNE 30, 1994
(1/25/96)

96-A-320 RESEARCH
FOUNDATION OF STATE
UNIVERSITY OF NEW YORK,
FISCAL YEAR ENDED
JUNE 30, 1995 (1/26/96)

96-A-329 FISHAMERICA
FOUNDATION, FISCAL YEAR
ENDED DECEMBER 31, 1994
(2/2/96)

96-A-349 GRANT COUNTY,
WASHINGTON, FISCAL YEAR
ENDED DECEMBER 31, 1994
(2/6/96)

96-A-359 STATE FORESTRY
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 1994
(2/6/96)

96-A-360 CALIFORNIA
STATE UNIVERSITY LONG
BEACH FOUNDATION, FISCAL
YEAR ENDED JUNE 30, 1995
(2/7/96)

96-A-371 OKLAHOMA,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/12/96)

96-A-372 DELAWARE,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/15/96)
**\$33,662

96-A-382 MAUI COUNTY,
HAWAII, FISCAL YEAR ENDED
JUNE 30, 1995 (2/13/96)

96-A-393 NATIONAL FISH
AND WILDLIFE FOUNDATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(2/15/96)

96-A-415 VIRGINIA
BEACH, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(2/13/96)

96-A-427 VERMONT,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/20/96)

96-A-430 SOUTH COUNTRY
CENTRAL SCHOOL DISTRICT,
NEW YORK, FISCAL YEAR
ENDED JUNE 30, 1995
(2/22/96)

96-A-432 DANE COUNTY,
WISCONSIN, FISCAL YEAR
ENDED DECEMBER 31, 1994
(2/22/96)

96-A-443 CHESAPEAKE,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/22/96)

96-A-445 NORTH DAKOTA,
TWO FISCAL YEARS ENDED
JUNE 30, 1994 (2/22/96)
**\$6,015

96-A-446 METROPOLITAN
PARK DISTRICT OF TACOMA,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/22/96)

96-A-469 OREGON, FISCAL
YEAR ENDED JUNE 30, 1994
(2/29/96)

96-A-477 OKLAHOMA,
FISCAL YEAR ENDED
JUNE 30, 1993 (2/29/96)
**\$33,881

96-A-484 ALASKA, FISCAL
YEAR ENDED JUNE 30, 1993
(2/29/96) **\$6,618

96-A-558 NEW JERSEY,
FISCAL YEAR ENDED
JUNE 30, 1994 (3/13/96)

96-A-586 UNIVERSITY OF
ARKANSAS - FAYETTEVILLE,
FISCAL YEAR ENDED
JUNE 30, 1995 (3/20/96)

96-A-588 PORTLAND,
OREGON, FISCAL YEAR ENDED
JUNE 30, 1995 (3/20/96)

96-A-629 ARIZONA,
FISCAL YEAR ENDED
JUNE 30, 1994 (3/28/96)
**\$30,392

96-A-630 ALASKA, FISCAL
YEAR ENDED JUNE 30, 1994
(3/28/96) **\$69,174

U.S. GEOLOGICAL SURVEY

96-A-111 CALIFORNIA
STATE UNIVERSITY
SACRAMENTO FOUNDATION,
FISCAL YEAR ENDED
JUNE 30, 1995 (11/1/95)

96-A-116 BIGELOW
LABORATORY FOR OCEAN
SCIENCES, TWO FISCAL
YEARS ENDED JUNE 30, 1995
(10/31/95)

96-A-118 ILLINOIS STATE
MUSEUM SOCIETY, TWO
FISCAL YEARS ENDED
JUNE 30, 1995 (10/31/95)

96-A-240 CALIFORNIA
INSTITUTE OF TECHNOLOGY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(12/12/95)

96-A-243 SAN JOSE STATE UNIVERSITY FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1995 (12/12/95)

96-A-340 DUKE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-348 NASHVILLE AND DAVIDSON COUNTY, TENNESSEE, METROPOLITAN GOVERNMENT, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-474 FRANKLIN AND MARSHALL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (2/29/96)

96-A-516 UNIVERSITY OF PUERTO RICO, FISCAL YEAR ENDED JUNE 30, 1995 (3/6/96)

96-A-523 NEW MEXICO HIGHLANDS UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (3/6/96)

96-A-593 AMERICAN MUSEUM OF NATURAL HISTORY, FISCAL YEAR ENDED JUNE 30, 1995 (3/20/96)

NATIONAL BIOLOGICAL SERVICE

96-A-57 HUMBOLDT STATE UNIVERSITY FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1995 (10/17/95)

NATIONAL PARK SERVICE

96-A-18 ICE AGE PARK AND TRAIL FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1994 (10/5/95)

96-A-35 BLOOMINGTON, INDIANA, FISCAL YEAR ENDED DECEMBER 31, 1994 (10/12/95)

96-A-37 NEW SALEM, MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1994 (10/12/95)

96-A-54 PHILADELPHIA, PENNSYLVANIA, FISCAL YEAR ENDED JUNE 30, 1994 (10/17/95)

96-A-55 AUSTIN, TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/17/95)

96-A-56 CHICAGO, ILLINOIS, FISCAL YEAR ENDED DECEMBER 31, 1994 (10/17/95)

96-A-89 MAKAH CULTURAL AND RESEARCH CENTER, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (10/26/95)

96-A-127 ARKANSAS HISTORIC PRESERVATION PROGRAM, FISCAL YEAR ENDED JUNE 30, 1994 (11/2/95)

96-A-134 BERING STRAITS FOUNDATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/8/95)

96-A-156 BETHUNE MUSEUM AND ARCHIVES, INC., TWO FISCAL YEARS ENDED SEPTEMBER 30, 1992 (11/14/95)

96-A-187 SAINT PAUL, MINNESOTA, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/24/95)

96-A-198 NEW HANOVER COUNTY, NORTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1995 (11/29/95)

96-A-203 SULLIVAN COUNTY, NEW YORK, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/30/95)

96-A-218 MISSOULA, MONTANA, FISCAL YEAR ENDED JUNE 30, 1995 (12/5/95)

96-A-221 DANVILLE, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (12/5/95)

96-A-237 COLLEGE OF WILLIAM AND MARY, FISCAL YEAR ENDED JUNE 30, 1994 (12/12/95)

96-A-244 PORTAGE, INDIANA, FISCAL YEAR ENDED DECEMBER 31, 1994 (12/12/95)

96-A-281 WILLIAM MARSH RICE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-285 UNIVERSITY OF MIAMI, FISCAL YEAR ENDED MAY 31, 1995 (1/19/96)

96-A-288 AUGUSTA, MAINE, FISCAL YEAR ENDED JUNE 30, 1995 (1/19/96)

96-A-315 SANDY CITY, UTAH, FISCAL YEAR ENDED JUNE 30, 1995 (1/26/96)

96-A-322 FREDERICK COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/31/96)

96-A-328 MICHIGAN DEPARTMENT OF STATE, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1994 (2/2/96)

96-A-338 KAUAI COUNTY, HAWAII, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-341 FISK UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1994 (2/6/96)

96-A-350 ALBUQUERQUE, NEW MEXICO, FISCAL YEAR ENDED JUNE 30, 1995 (2/6/96)

96-A-358 GRAYS HARBOR COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/6/96)

96-A-369 CRAWFORDSVILLE, INDIANA, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/9/96)

96-A-378 UNIVERSITY OF MARYLAND SYSTEM, FISCAL YEAR ENDED JUNE 30, 1995 (2/12/96)

96-A-379 INDEPENDENCE, MISSOURI, FISCAL YEAR ENDED JUNE 30, 1995 (2/12/96)

96-A-383 OXNARD, CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1995 (2/13/96)

96-A-390 EUGENE, OREGON, FISCAL YEAR ENDED JUNE 30, 1995 (2/13/96)

96-A-391 SOUTHERN ALLEGHENIES CONSERVANCY, FISCAL YEAR ENDED MAY 31, 1995 (2/15/96)

96-A-395 THE 1889 SOUTH FORK FISHING AND HUNTING CLUB HISTORICAL PRESERVATION SOCIETY, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/15/96)

96-A-429 ZIONSVILLE, INDIANA, TWO FISCAL YEARS ENDED DECEMBER 31, 1994 (2/22/96)

96-A-436 BELLINGHAM, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/22/96)

96-A-442 OKLAHOMA CITY, OKLAHOMA, FISCAL YEAR ENDED JUNE 30, 1995 (2/22/96)

96-A-461 ALICE FERGUSON FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1994 (2/27/96)

96-A-475 WATERTOWN, NEW YORK, FISCAL YEAR ENDED JUNE 30, 1995 (2/29/96)

96-A-479 OHIO HISTORICAL SOCIETY, INC., FISCAL YEAR ENDED JUNE 30, 1995 (2/29/96)

96-A-492 LITTLE ROCK, ARKANSAS, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/1/96)

96-A-500 IDAHO DEPARTMENT OF PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 1994 (3/7/96)

96-A-505 AMERICAN HIKING SOCIETY, TWO FISCAL YEARS ENDED JUNE 30, 1995 (3/7/96)

96-A-519 SITKA BOROUGH, ALASKA, FISCAL YEAR ENDED JUNE 30, 1995 (3/6/96)

96-A-520 MONTAGUE, MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1995 (3/6/96)

96-A-521 LYNCHBURG, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (3/6/96)

96-A-538 NATIONAL TRUST FOR HISTORIC PRESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/12/96)

96-A-559 CARSON CITY, NEVADA, FISCAL YEAR ENDED JUNE 30, 1995 (3/11/96)

96-A-562 DETROIT, MICHIGAN, FISCAL YEAR ENDED JUNE 30, 1994 (3/12/96)

96-A-585 SANTA FE, NEW MEXICO, FISCAL YEAR ENDED JUNE 30, 1995 (3/20/96)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

96-A-34 WEST VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1994 (10/12/95) **\$2,021

96-A-58 PENNSYLVANIA, FISCAL YEAR ENDED JUNE 30, 1994 (10/19/95) **\$1,649,246

96-A-60 KENTUCKY, FISCAL YEAR ENDED JUNE 30, 1994 (10/19/95) **\$186,090

96-A-124 WYOMING DEPARTMENT OF ENVIRONMENTAL QUALITY, TWO FISCAL YEARS ENDED JUNE 30, 1994 (11/1/95)

96-A-282 KENTUCKY, FISCAL YEAR ENDED JUNE 30, 1993 (1/19/96)

96-A-504 ABANDONED MINE LAND RECLAMATION PROGRAM, FISCAL YEAR ENDED JUNE 30, 1995 (3/7/96)

96-A-583 OHIO, FISCAL YEAR ENDED JUNE 30, 1994 (3/20/96)

96-A-615 DICKENSON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (3/27/96)

OFFICE OF THE SECRETARY

96-A-82 TACOMA, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (10/20/95)

96-A-114 NORTHWESTERN UNIVERSITY, FISCAL YEAR ENDED AUGUST 31, 1994 (11/1/95)

96-A-150 STANFORD UNIVERSITY, FISCAL YEAR ENDED AUGUST 31, 1993 (11/6/95)

96-A-181 CALIFORNIA
POLYTECHNIC STATE
UNIVERSITY FOUNDATION,
FISCAL YEAR ENDED
JUNE 30, 1995 (11/24/95)

96-A-189 PRIBILOF ISLANDS
SCHOOL DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1995 (11/24/95)

96-A-201 SONOMA STATE
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1995
(11/29/95)

96-A-217 NATIONAL
ACADEMY OF SCIENCES,
FISCAL YEAR ENDED
JUNE 30, 1994 (12/5/95)

96-A-346 WASHOE COUNTY,
NEVADA, FISCAL YEAR ENDED
JUNE 30, 1995 (2/6/96)

96-A-351 CRAIG, ALASKA,
FISCAL YEAR ENDED
JUNE 30, 1995 (2/6/96)

96-A-584 UNIVERSITY OF
ALASKA, FISCAL YEAR ENDED
JUNE 30, 1995 (3/20/96)

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

96-P-3 SHOSHONE PAIUTE
TRIBES OF THE DUCK
VALLEY RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(10/2/95)

96-P-4 GILA RIVER INDIAN
COMMUNITY, 18 MONTHS ENDED
SEPTEMBER 30, 1996 (10/2/95)

96-P-5 BLACKFEET
COMMUNITY COLLEGE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996 (10/2/95)

96-P-10 KAW NATION OF
OKLAHOMA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(10/2/95) *\$17,583

96-P-12 ALABAMA-COUSHATTA
INDIAN TRIBE OF TEXAS,
FISCAL YEAR ENDED
DECEMBER 31, 1996 (10/3/95)

96-P-13 PONCA TRIBE OF
OKLAHOMA, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(10/3/95) *\$9,729

96-P-20 UTE MOUNTAIN
UTE TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(10/4/95)

96-P-23 FAIRBANKS
NATIVE ASSOCIATION,
FISCAL YEAR ENDED
JUNE 30, 1996 (10/10/95)
*\$26,562

96-P-24 SANTEE SIOUX
TRIBE OF NEBRASKA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1993 (10/10/95)

96-P-25 SANTEE SIOUX
TRIBE OF NEBRASKA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995 (10/10/95)
*\$5,568

96-P-27 KLAMATH TRIBAL
HEALTH AND FAMILY
SERVICES, FISCAL YEAR
ENDED DECEMBER 31, 1995
(10/11/95) *\$21,991

96-P-28 SHOSHONE
BANNOCK TRIBAL HIGH
SCHOOL, FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/11/95) *\$136,609

96-P-29 NORTHWEST
INDIAN COLLEGE, FISCAL
YEAR ENDED JUNE 30, 1995
(10/11/95)

96-P-30 NORTHERN
CHEYENNE TRIBE, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/11/95)

96-P-31 NORTHERN
CHEYENNE TRIBE, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(10/11/95)

96-P-32 SAC AND FOX
NATION OF OKLAHOMA,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(10/11/95) *\$60,114

96-P-33 SISSETON-WAHPETON
SIOUX TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(10/11/95) *\$28,416

96-P-52 KUSKOKWIM
NATIVE ASSOCIATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(10/17/95) *\$11,829

96-P-66 LUMMI INDIAN
BUSINESS COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (10/19/95)

96-P-70 PASCUA YAQUI
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(10/23/95) *\$156,689

96-P-71 SALT RIVER
PIMA-MARICOPA INDIAN
COMMUNITY, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(10/23/95)

96-P-73 GUIDIVILLE
INDIAN RANCHERIA, FISCAL
YEAR ENDED JUNE 30, 1996
(10/23/95)

96-P-74 MOAPA BAND OF
PAIUTE INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (10/23/95)

96-P-75 SHINGLE SPRINGS
RANCHERIA, FISCAL YEAR ENDED
DECEMBER 31, 1996 (10/23/95)

96-P-77 COMANCHE
INDIAN TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(10/23/95) *\$5,977

96-P-78 NEZ PERCE
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/24/95)

96-P-79 CONFEDERATED SALISH AND KOOTENAI TRIBES OF THE FLATHEAD RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/24/95) *\$19,731

96-P-88 WHITE EARTH RESERVATION TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/24/95)

96-P-91 FOND DU LAC RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/25/95)

96-P-96 PRAIRIE BAND OF POTAWATOMI INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/26/95) *\$32,016

96-P-107 JEMEZ PUEBLO, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/1/95)

96-P-108 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/1/95)

96-P-109 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/1/95)

96-P-129 KICKAPOO TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11/2/95) *\$7,203

96-P-130 NOOKSACK INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/3/95)

96-P-131 NOOKSACK INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1993 (11/3/95)

96-P-132 SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11/6/95)

96-P-135 CONFEDERATED TRIBES OF THE CHEHALIS RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/7/95) *\$9,662

96-P-139 LEECH LAKE RESERVATION TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/7/95)

96-P-140 PICAYUNE RANCHERIA OF THE CHUKCHANSI INDIANS, FISCAL YEAR ENDED OCTOBER 31, 1996 (11/7/95)

96-P-151 YUROC TRIBE INTERIM COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/9/95)

96-P-152 ELY SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/9/95) *\$21,103

96-P-154 BISHOP INDIAN TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/9/95) *\$3,381

96-P-158 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/20/95)

96-P-159 ELK VALLEY RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1993 (11/20/95)

96-P-160 ELK VALLEY RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/20/95)

96-P-161 BUENA VISTA RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/20/95) *\$3,000

96-P-162 TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (11/20/95)

96-P-163 RAMAH NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (11/20/95) *\$6,687

96-P-164 PEORIA TRIBE OF INDIANS OF OKLAHOMA, FISCAL YEAR ENDED MARCH 31, 1997 (11/20/95)

96-P-167 AKIACHAK NATIVE COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/21/95) *\$1,015

96-P-168 AKIACHAK NATIVE COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1993 (11/21/95)

96-P-169 AKIACHAK NATIVE COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1992 (11/21/95) *\$1,360

96-P-171 KICKAPOO TRADITIONAL TRIBE OF TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11/22/95)

96-P-172 KICKAPOO TRADITIONAL TRIBE OF TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/22/95)

96-P-173 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11/27/95) *\$259,955

96-P-174 ZUNI PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/27/95) *\$230,592

96-P-176 TRINIDAD RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/28/95)

96-P-207 ONEIDA INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/29/95)

96-P-208 ST. REGIS
MOHAWK TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1996
(11/29/95)

96-P-212 MAINE INDIAN
EDUCATION, FISCAL YEAR
ENDED JUNE 30, 1995
(12/5/95)

96-P-255 INDIAN
TOWNSHIP TRIBAL
GOVERNMENT, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(12/13/95)

96-P-256 GREAT LAKES
INTER-TRIBAL COUNCIL,
INC., FISCAL YEAR ENDED
JUNE 30, 1996 (12/14/95)

96-P-257 MUCKLESHOOT
INDIAN TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1996
(1/8/96)

96-P-258 LITTLE HOOP
COMMUNITY COLLEGE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996 (1/9/96)

96-P-259 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(1/9/96)

96-P-260 CONFEDERATED
TRIBES OF THE GRAND RONDE
COMMUNITY OF OREGON,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(1/9/96)

96-P-261 SAN JUAN
PUEBLO, FISCAL YEAR ENDED
DECEMBER 31, 1996
(1/9/96) *\$46,865

96-P-262 SOUTHERN UTE
INDIAN TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(1/9/96)

96-P-263 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, FISCAL YEAR
ENDED DECEMBER 31, 1994
(1/9/96)

96-P-265 CHEROKEE BOYS
CLUB, INC., FISCAL YEAR
ENDED JUNE 30, 1996
(1/11/96)

96-P-266 LAC DU
FLAMBEAU BAND OF LAKE
SUPERIOR CHIPPEWA
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(1/11/96)

96-P-268 SANTA CLARA
INDIAN PUEBLO
ADMINISTRATIVE UNIT,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/12/96) *\$13,032

96-P-271 PAIUTE INDIAN
TRIBE OF UTAH, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (1/16/96)
*\$3,274

96-P-272 INTER-TRIBAL
COUNCIL OF MICHIGAN,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(1/17/96)

96-P-273 POARCH BAND OF
CREEK INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(1/17/96)

96-P-274 WALKER RIVER
PAIUTE TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1996
(1/22/96) *\$3,252

96-P-294 AKIACHAK NATIVE
COMMUNITY, FISCAL YEAR
ENDED DECEMBER 31, 1995
(1/24/96)

96-P-303 BUSBY SCHOOL
OF NORTHERN CHEYENNE TRIBE,
FISCAL YEAR ENDED
JUNE 30, 1995 (1/25/96)
*\$17,114

96-P-304 BUSBY SCHOOL
OF NORTHERN CHEYENNE
TRIBE, FISCAL YEAR ENDED
JUNE 30, 1996 (1/25/96)

96-P-312 HO-CHUNK
NATION, FISCAL YEAR ENDED
JUNE 30, 1996 (1/26/96)

96-P-314 CHOCTAW NATION
OF OKLAHOMA, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(1/30/96) *\$229,700

96-P-331 OGLALA SIOUX
TRIBAL PUBLIC SAFETY
COMMISSION, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(2/2/96) *\$47,352

96-P-333 KARUK TRIBE OF
CALIFORNIA, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(2/5/96) *\$19,788

96-P-336 LA JOLLA BAND OF
MISSION INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/5/96)

96-P-368 SAC & FOX
TRIBE OF THE MISSISSIPPI
IN IOWA, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(2/8/96)

96-P-370 QUILEUTE
TRIBAL SCHOOL, FISCAL
YEAR ENDED JUNE 30, 1996
(2/9/96)

96-P-374 CONFEDERATED
TRIBES OF THE UMATILLA
INDIAN RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(2/13/96) *\$78

96-P-375 NISQUALLY
INDIAN TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/13/96) *\$217,550

96-P-398 COLUMBIA RIVER
INTER-TRIBAL FISH
COMMISSION, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/15/96) *\$4,971

96-P-409 OGLALA SIOUX
PARKS AND RECREATION
AUTHORITY,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(2/15/96) *\$4,681

96-P-416 OGLALA SIOUX
PARKS AND RECREATION
AUTHORITY, FISCAL YEAR
ENDED DECEMBER 31, 1993
(2/15/96)

96-P-420 KWIGILLINGOK
NATIVE COMMUNITY, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (2/20/96)

96-P-421 KWIGILLINGOK
NATIVE COMMUNITY, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (2/20/96)
*\$2,300

96-P-423 MANZANITA BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(2/21/96)

96-P-424 MANZANITA BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(2/21/96)

96-P-447 FORT SILL
APACHE TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/22/96)

96-P-452 SENECA NATION
OF INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(2/22/96)

96-P-453 FORT MOJAVE
INDIAN TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(2/23/96) *\$15,321

96-P-464 CONFEDERATED
TRIBES OF SILETZ INDIANS
OF OREGON, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/27/96) *\$19,054

96-P-465 YERINGTON
PAIUTE TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/27/96)

96-P-472 GREAT LAKES
INDIAN FISH AND WILDLIFE
COMMISSION, FISCAL YEAR
ENDED DECEMBER 31, 1996
(2/28/96)

96-P-481 SITKA TRIBE OF
ALASKA, FISCAL YEAR ENDED
DECEMBER 31, 1996
(2/28/96) *\$72,596

96-P-488 SENECA CAYUGA
TRIBE OF OKLAHOMA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996 (3/1/96)

96-P-489 OGLALA LAKOTA
COLLEGE, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/1/96) *\$290,380

96-P-491 HOPI TRIBE,
FISCAL YEAR ENDED
NOVEMBER 30, 1996
(3/1/96) *\$447,338

96-P-497 STANDING ROCK
SIOUX TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1994
(3/4/96)

96-P-498 STANDING ROCK
SIOUX TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/4/96) *\$700,497

96-P-499 ORUTSARARMUIT
NATIVE COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1993 (3/5/96)

96-P-506 ORUTSARARMUIT
NATIVE COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (3/5/96)

96-P-507 ORUTSARARMUIT
NATIVE COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (3/5/96)
*\$6,975

96-P-550 MASHANTUCKET
PEQUOT TRIBAL NATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(3/12/96)

96-P-564 TULE RIVER
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996 (3/14/96)

96-P-565 PORT GAMBLE
S'KLALLAM TRIBE, FISCAL
YEAR ENDED DECEMBER 31, 1996
(3/14/96) *\$10,373

96-P-570 HANNAHVILLE
INDIAN COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996 (3/19/96)

96-P-571 BOIS FORTE
BAND OF CHIPPEWA INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(3/19/96)

96-P-572 BAY MILLS
INDIAN COMMUNITY, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (3/18/96)

96-P-573 ROUND VALLEY
INDIAN TRIBES (FORMERLY
COVELO INDIAN COMMUNITY),
FISCAL YEAR ENDED
DECEMBER 31, 1995
(3/19/96)

96-P-574 ROUND VALLEY
INDIAN TRIBES (FORMERLY
COVELO INDIAN COMMUNITY),
FISCAL YEAR ENDED
DECEMBER 31, 1996
(3/19/96) *\$6,217

96-P-581 INDIAN
TOWNSHIP TRIBAL
GOVERNMENT, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/20/96)

96-P-597 WICHITA AND
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER 30, 1996
(3/25/96)

96-P-603 COW CREEK BAND
OF UMPQUA TRIBE OF
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(3/25/96)

96-P-610 TAOS PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(3/26/96) *\$53,266

96-P-627 SUSANVILLE
INDIAN RANCHERIA, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (3/28/96)
*\$6,187

96-P-628 WASHOE TRIBE
OF NEVADA AND CALIFORNIA,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(3/28/96)

BUREAU OF RECLAMATION

96-P-490 NORTH DAKOTA
WATER COMMISSION, FISCAL
YEAR ENDED JUNE 30, 1997
(3/1/96)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

96-P-170 COMMONWEALTH
OF THE NORTHERN MARIANA
ISLANDS, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(11/22/95)

96-P-275 KARIDAT
(NORTHERN MARIANA ISLANDS
CATHOLIC SOCIAL
SERVICES), FISCAL YEAR
ENDED SEPTEMBER 30, 1993
(1/22/96)

Guam

96-P-213 GOVERNMENT OF
GUAM, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(12/5/95)

96-P-306 UNIVERSITY OF
GUAM, FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(1/26/96)

Republic of Palau

96-P-614 REPUBLIC OF
PALAU, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/26/96) *\$124,303

Virgin Islands

96-P-396 DEPARTMENT OF
JUSTICE, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(2/8/96)

96-P-508 DEPARTMENT OF
EDUCATION, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/1/96)

96-P-535 ISLAND
RESOURCES FOUNDATION
(NONPROFIT), FISCAL YEAR
ENDED JUNE 30, 1997
(3/6/96)

96-P-608 CENTRAL
SERVICE COST ALLOCATION,
GOVERNMENT OF THE VIRGIN
ISLANDS, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/26/96)

MULTI-OFFICE

96-P-72 CALIFORNIA
DEPARTMENT OF FISH AND
GAME, FISCAL YEAR ENDED
JUNE 30, 1995
(10/23/95)

96-P-153 WASHINGTON
DEPARTMENT OF FISH AND
WILDLIFE, FISCAL YEAR
ENDED JUNE 30, 1996
(11/9/95) *\$141,373

96-P-308 OREGON PARKS
AND RECREATION
DEPARTMENT, FISCAL YEAR
ENDED JUNE 30, 1996
(1/26/96) *\$13,995

96-P-534 HAWAII
DEPARTMENT OF LAND AND
NATURAL RESOURCES, FISCAL
YEAR ENDED JUNE 30, 1997
(3/8/96)

96-P-542 ARIZONA GAME
AND FISH DEPARTMENT,
FISCAL YEAR ENDED
JUNE 30, 1997 (3/11/96)

96-P-575 WASHINGTON
STATE PARKS AND
RECREATION COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1996 (3/19/96)
*\$2,120

96-P-576 WASHINGTON
STATE PARKS AND
RECREATION COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1997 (3/19/96)
*\$16,738

96-P-604 WASHINGTON
STATE DEPARTMENT OF
ECOLOGY, FISCAL YEAR
ENDED JUNE 30, 1997
(3/25/96)

96-P-612 NEVADA
DIVISION OF ENVIRONMENTAL
PROTECTION, FISCAL YEAR
ENDED JUNE 30, 1997
(3/27/96)

NATIONAL PARK SERVICE

96-P-46 MINNESOTA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1996
(10/13/95)

96-P-86 SOUTH CAROLINA
DEPARTMENT OF ARCHIVES
AND HISTORY, FISCAL YEAR
ENDED JUNE 30, 1996
(10/24/95)

96-P-137 KENTUCKY
DEPARTMENT OF LOCAL
GOVERNMENT, FISCAL YEAR
ENDED JUNE 30, 1996
(11/7/95)

96-P-276 GEORGIA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL
YEAR ENDED JUNE 30, 1996
(1/17/96)

96-P-373 MONTANA
DEPARTMENT OF FISH,
WILDLIFE, AND PARKS,
FISCAL YEAR ENDED
JUNE 30, 1997 (2/12/96)

96-P-422 WYOMING
DEPARTMENT OF COMMERCE,
FISCAL YEAR ENDED
JUNE 30, 1997 (2/20/96)

96-P-493 IOWA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1997
(3/4/96)

96-P-496 KANSAS HISTORICAL
SOCIETY, FISCAL YEAR ENDED
JUNE 30, 1997 (3/4/96)

96-P-549 MISSISSIPPI
DEPARTMENT OF ARCHIVES
AND HISTORY, FISCAL YEAR
ENDED JUNE 30, 1997
(3/13/96)

96-P-600 CONNECTICUT
HISTORICAL COMMISSION,
TWO FISCAL YEARS ENDED
JUNE 30, 1997 (3/25/96)

96-P-611 LOUISIANA
DEPARTMENT OF CULTURE,
RECREATION, AND TOURISM,
FISCAL YEAR ENDED
JUNE 30, 1997 (3/26/96)
*\$7,715

96-P-632 PENNSYLVANIA
HISTORICAL AND MUSEUM
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 1997
(3/29/96)

96-P-633 OHIO HISTORICAL
SOCIETY, FISCAL YEAR ENDED
JUNE 30, 1997 (3/28/96)

U.S. FISH AND WILDLIFE SERVICE

96-P-138 AMERICAN
FISHERIES SOCIETY, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (11/7/95)

96-P-209 MICHIGAN
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(12/4/95)

96-P-211 MISSISSIPPI
DEPARTMENT OF
ENVIRONMENTAL QUALITY,
FISCAL YEAR ENDED
JUNE 30, 1996 (12/5/95)

96-P-246 GEORGIA
DEPARTMENT OF NATURAL
RESOURCES COASTAL
RESOURCES DIVISION,
FISCAL YEAR ENDED
JUNE 30, 1996 (12/11/95)

96-P-334 OKLAHOMA
DEPARTMENT OF WILDLIFE
CONSERVATION, FISCAL YEAR
ENDED JUNE 30, 1997
(2/5/96)

96-P-335 COLORADO
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1996
(2/5/96)

96-P-543 MISSOURI
DEPARTMENT OF
CONSERVATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997 (3/11/96)

96-P-548 ARKANSAS
DEPARTMENT OF GAME AND
FISH COMMISSION, FISCAL
YEAR ENDED JUNE 30, 1997
(3/12/96)

96-P-578 SOUTH DAKOTA
DEPARTMENT OF GAME, FISH,
AND PARKS, FISCAL YEAR
ENDED JUNE 30, 1997
(3/20/96)

U.S. GEOLOGICAL SURVEY

96-P-495 KANSAS WATER
OFFICE, FISCAL YEAR ENDED
JUNE 30, 1997 (3/4/96)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

96-P-136 VIRGINIA
DEPARTMENT OF
CONSERVATION AND
RECREATION, FISCAL YEAR
ENDED JUNE 30, 1996
(11/7/95)

**APPENDIX 3
MONETARY IMPACT OF AUDIT ACTIVITIES
OCTOBER 1, 1995, THROUGH MARCH 31, 1996**

| BUREAU | QUESTIONED COSTS | FUNDS TO BE PUT TO BETTER USE | REVENUES* |
|---|--------------------|----------------------------------|---------------------|
| Bureau of Indian Affairs | \$351,251 | \$3,314,933 | \$14,000,000 |
| Bureau of Reclamation | 0 | 6,130,600 | 35,000,000 |
| Insular Areas | | | |
| America Samoa | 0 | 1,707,308 | 0 |
| Commonwealth of the Northern Marianas | 0 | 125,391,648 | 27,439,716 |
| Federated States of Micronesia | 57,900 | 0 | 0 |
| Republic of the Marshall Islands | 1,068,317 | 0 | 0 |
| Republic of Palau | 0 | 124,303 | 0 |
| Yap | 3,638 | 0 | 0 |
| Minerals Management Service | 720,169 | 0 | 0 |
| Multi-Office Audits | 0 | 11,974,226 | 0 |
| National Park Service | 0 | 168,715 | 0 |
| Office of Insular Affairs | 141,619 | 0 | 0 |
| Office of Surface Mining Reclamation and Enforcement | 1,837,357 | 820,000 | 0 |
| U.S. Bureau of Mines | 36,954 | 0 | 0 |
| U.S. Geological Survey | 0 | 28,117 | 0 |
| U.S. Fish and Wildlife Service | 191,512 | 131,151 | 0 |
| Total | \$4,408,717 | \$149,791,001 | \$76,439,716 |

*Represents lost or potential additional revenues

APPENDIX 4

**TABLE I
INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS**

| | No. Of Reports* | Questioned Costs | Unsupported Costs** |
|---|-----------------|---------------------|---------------------|
| A. For which no management decision had been made by the commencement of the reporting period | 75 | \$55,306,695 | \$2,167,741 |
| B. Which were issued during the reporting period | <u>43</u> | <u>\$4,408,717</u> | <u>\$896,611</u> |
| Total (A+B) | <u>118</u> | <u>\$59,715,412</u> | <u>\$3,064,352</u> |
| C. For which a management decision was made during the reporting period | 45 | \$22,861,701 | \$235,787 |
| (i) dollar value of disallowed costs | 29 | \$11,281,048 | \$231,005 |
| (ii) dollar value of costs not disallowed | 25 | \$11,580,653 | \$4,782 |
| D. For which no management decision had been made by the end of the reporting period | 73 | \$36,853,711 | \$2,828,565 |
| E. For which no management decision was made within six months of issuance | 38 | \$32,544,131 | \$1,931,954 |
| *Report totals cannot be reconciled because some reports have dollar amounts in both the allowed and disallowed categories. | | | |
| **Unsupported costs are included in questioned costs. | | | |

APPENDIX 4

**TABLE II
INSPECTOR GENERAL AUDIT REPORTS WITH RECOMMENDATIONS
THAT FUNDS BE PUT TO BETTER USE**

| | No. Of Reports* | Dollar Value** |
|---|-----------------|----------------------|
| A. For which no management decision had been made by the commencement of the reporting period | 46 | \$134,065,550 |
| B. Which were issued during the reporting period | <u>63</u> | <u>\$149,791,001</u> |
| Total (A+B) | <u>109</u> | <u>\$283,856,551</u> |
| C. For which a management decision was made during the reporting period | 65 | \$36,557,590 |
| (i) dollar value of recommendations that were agreed to by management | 65 | \$36,463,515 |
| (ii) dollar value of recommendations that were not agreed to by management | 2 | \$94,075 |
| D. For which no management decision had been made by the end of the reporting period | 44 | \$247,298,961 |
| E. For which no management decision was made within six months of issuance | 40 | \$121,387,596 |

*Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories.

**Amounts include preaward audits.

APPENDIX 4

**TABLE III
INSPECTOR GENERAL AUDIT REPORTS WITH LOST OR POTENTIAL
ADDITIONAL REVENUES**

| | No. Of Reports* | Dollar Value |
|---|-----------------|----------------------|
| A. For which no management decision had been made by the commencement of the reporting period | 6 | \$133,101,829 |
| B. Which were issued during the reporting period | <u>3</u> | <u>\$76,439,716</u> |
| Total (A+B) | <u>9</u> | <u>\$209,541,545</u> |
| C. For which a management decision was made during the reporting period | 3 | \$34,198,932 |
| (i) dollar value of recommendations that were agreed to by management | 3 | \$34,198,932 |
| (ii) dollar value of recommendations that were not agreed to by management | 0 | \$0 |
| D. For which no management decision had been made by the end of the reporting period | 6 | \$175,342,613 |
| E. For which no management decision was made within six months of issuance | 4 | \$112,902,897 |
| *Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories. | | |

APPENDIX 5

SUMMARY OF AUDIT REPORTS OVER 6 MONTHS OLD PENDING MANAGEMENT DECISIONS

This listing includes a summary of internal, contract (except preawards), grant, and single audit reports that were over 6 months old on March 31, 1996, and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

INTERNAL AUDITS

AMERICAN SAMOA

93-I-1600 REVIEW OF GRANT ADMINISTRATION, DEPARTMENT OF EDUCATION, AMERICAN SAMOA GOVERNMENT (09/30/93) - 3 RECOMMENDATIONS & \$306,637 UNRESOLVED

BUREAU OF LAND MANAGEMENT

94-I-496 SALE OF MATERIALS FROM PUBLIC LANDS, BUREAU OF LAND MANAGEMENT (03/31/94) - 1 RECOMMENDATION & \$3,062,000 UNRESOLVED

BUREAU OF RECLAMATION

92-I-1128 REPAYMENT OF MUNICIPAL AND INDUSTRIAL WATER SUPPLY INVESTMENT COSTS (08/13/92) - 1 RECOMMENDATION & \$958,000 UNRESOLVED

92-I-1151 REVIEW OF THE COST ALLOCATION FOR THE CENTRAL ARIZONA PROJECT (08/17/92) - 3 RECOMMENDATIONS & \$77,000,000 UNRESOLVED

93-I-577 PROPOSED DEFERRAL OF NOTICE OF SUBSTANTIAL COMPLETION OF THE CENTRAL ARIZONA PROJECT (02/19/93) - 2 RECOMMENDATIONS UNRESOLVED

93-I-1271 DISTRIBUTION FACILITIES, CENTRAL ARIZONA PROJECT (07/19/93) - 1 RECOMMENDATION & \$2,125,208 UNRESOLVED

94-I-1312 ACCOUNTING FOR FISCAL YEAR 1993 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY (09/30/94) - 1 RECOMMENDATION & \$564,991 UNRESOLVED

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

94-I-936 FOLLOWUP OF RECOMMENDATIONS CONCERNING THE ECONOMIC DEVELOPMENT LOAN FUND, COMMONWEALTH DEVELOPMENT AUTHORITY (07/18/94) - 3 RECOMMENDATIONS UNRESOLVED

Guam

92-I-597 SELECTION, PROCUREMENT, AND ADMINISTRATION OF WATER DISTRIBUTION PROJECTS, PUBLIC UTILITY AGENCY OF GUAM, GOVERNMENT OF GUAM (03/20/92) - 3 RECOMMENDATIONS & \$533,000 UNRESOLVED

93-I-706 SELECTED SPECIAL REVENUE FUNDS, GOVERNMENT OF GUAM (03/15/93) - 7 RECOMMENDATIONS & \$39,330,411 UNRESOLVED

93-I-1195 IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (06/28/93) - 1 RECOMMENDATION & \$15,911,978 UNRESOLVED

94-I-106 REVIEW OF GUAM'S GOVERNMENTWIDE TRAVEL PRACTICES (11/26/93) - 16 RECOMMENDATIONS & \$1,689,650 UNRESOLVED

94-I-980 FOOD STAMP PROGRAM, DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES (07/25/94) - 17 RECOMMENDATIONS & \$646,028 UNRESOLVED

95-I-1202 FEDERAL GRANTS ADMINISTRATION, GUAM COMMUNITY COLLEGE (08/22/95) - 1 RECOMMENDATION UNRESOLVED

Republic of the Marshall Islands

94-I-21 CAPITOL RELOCATION PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (10/18/93) - 2 RECOMMENDATIONS UNRESOLVED

Virgin Islands

91-I-467 FOLLOWUP OF RECOMMENDATIONS CONTAINED IN REPORT ON THE ROAD FUND, GOVERNMENT OF THE VIRGIN ISLANDS (02/19/91) - 1 RECOMMENDATION UNRESOLVED

92-I-1086 PERSONNEL MANAGEMENT, GOVERNMENT OF THE VIRGIN ISLANDS (08/03/92) - 6 RECOMMENDATIONS & \$51,542 UNRESOLVED

93-I-363 INMATE CARE, REHABILITATION, AND SAFETY, BUREAU OF CORRECTIONS, GOVERNMENT OF THE VIRGIN ISLANDS (12/31/92) - 10 RECOMMENDATIONS UNRESOLVED

93-I-572 SUPPLY AND EQUIPMENT MANAGEMENT, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (02/19/93) - 9 RECOMMENDATIONS & \$310,000 UNRESOLVED

93-I-670 PERSONNEL, PROPERTY MANAGEMENT, AND PROCUREMENT PRACTICES, BUREAU OF CORRECTIONS, GOVERNMENT OF THE VIRGIN ISLANDS (03/11/93) - 14 RECOMMENDATIONS & \$265,823 UNRESOLVED

94-I-248 PROPERTY MANAGEMENT FUNCTIONS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (01/24/94) - 3 RECOMMENDATIONS & \$457,000 UNRESOLVED

95-I-41 DIVISION OF TOURISM, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (10/28/94) - 4 RECOMMENDATIONS UNRESOLVED

U.S. GEOLOGICAL SURVEY

92-I-541 ACCOUNTING FOR FISCAL YEAR 1990 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY, WATER RESOURCES DIVISION (03/09/92) - 7 RECOMMENDATIONS & \$325,261 UNRESOLVED

93-I-144 ACCOUNTING FOR FISCAL YEAR 1991 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY, WATER RESOURCES DIVISION (11/09/92) - 2 RECOMMENDATIONS & \$940,702 UNRESOLVED

94-I-983 ACCOUNTING FOR FISCAL YEAR 1992 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY (07/25/94) - 2 RECOMMENDATIONS & \$588,247 UNRESOLVED

CONTRACT AND GRANT AUDITS

BUREAU OF INDIAN AFFAIRS

94-E-784 COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000047 (06/10/94) - \$825,170 UNRESOLVED
(Circumstances beyond the Bureau's control have delayed resolution of the costs.)

94-E-919 COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000147 (06/30/94) - \$247,414 UNRESOLVED
(Circumstances beyond the Bureau's control have delayed resolution of the costs.)

BUREAU OF RECLAMATION

93-E-394 CLAIM FOR ADDITIONAL COMPENSATION SUBMITTED BY TORNO-AMERICA, INC., UNDER CONTRACT NO. 9-SP-40-0770/DC (01/08/93) - \$2,364,646 UNRESOLVED

95-E-197 REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED BY QUALITY MECHANICAL CONTRACTORS, INC. (11/18/94) - \$523,168 UNRESOLVED

95-E-481 EQUITABLE ADJUSTMENT PROPOSAL FROM SHOR-FORM, INC., UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (01/31/95) - \$654,627 UNRESOLVED

95-E-607 REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED BY PCL CIVIL CONSTRUCTORS, INC., UNDER CONTRACT NO. 1-CC-30-09150 (02/28/95) - \$1,062,524 UNRESOLVED

95-E-698 EQUITABLE ADJUSTMENT SUBMITTED BY KEARNEY ELECTRIC, INC., UNDER CONTRACT NO. 1-8-30-09150 (03/22/95) - \$211,048 UNRESOLVED

95-E-745 EQUITABLE ADJUSTMENT PROPOSAL FROM HARRIS/ARIZONA REBAR, INC., UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (03/31/95) - \$853,012 UNRESOLVED

95-E-746 REQUEST FOR EQUITABLE ADJUSTMENT PROPOSAL SUBMITTED BY PCL CONSTRUCTION SERVICES, INC., UNDER CONTRACT NO. 1-CC-30-09150 (03/31/95) - \$3,743,592 UNRESOLVED

95-E-886 NISSHO IWAI CORPORATION, OSAKA, JAPAN, TERMINATION SETTLEMENT PROPOSAL SUBMITTED UNDER CONTRACT NO. 1425-3-CS-40-13860-DS-7890 (06/08/95) - \$677,913 UNRESOLVED

95-E-887 MITSUBISHI HEAVY INDUSTRIES, LTD., TAKASAGO, JAPAN, TERMINATION SETTLEMENT PROPOSAL SUBMITTED UNDER CONTRACT NO. 1425-3-CS-40-13860-DS-7890 (06/08/95) - \$241,549 UNRESOLVED

95-E-1005 NISSHO IWAI, AMERICAN CORPORATION, TERMINATION SETTLEMENT PROPOSAL SUBMITTED UNDER CONTRACT NO. 1425-3-CS-40-13860 (06/14/95) - \$371,675 UNRESOLVED

INSULAR AREAS

Republic of the Marshall Islands

95-E-951 GRANT AND TRUST FUNDS PROVIDED FOR THE RONGELAP RESETTLEMENT PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (05/22/95) - \$215,960 UNRESOLVED

Virgin Islands

95-I-1258 SCHOOL LUNCH PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (09/12/95) - 1 RECOMMENDATION UNRESOLVED

MINERALS MANAGEMENT SERVICE

92-E-479 SMITHSONIAN INSTITUTION, INCURRED COSTS FOR FISCAL YEAR 1988 (02/18/92) - \$62,230 UNRESOLVED

93-E-809 SMITHSONIAN INSTITUTION, INCURRED COSTS FOR FISCAL YEAR 1989 (03/24/93) - \$1,706 UNRESOLVED

93-E-1394 SMITHSONIAN INSTITUTION, INCURRED COSTS FOR FISCAL YEAR 1990 (08/02/93) - \$76,662 UNRESOLVED

NATIONAL PARK SERVICE

95-E-1236 BLACKINTON AND DECKER, DENVER, COLORADO, EQUITABLE ADJUSTMENT CLAIM SUBMITTED TO THE NATIONAL PARK SERVICE (08/18/95) - \$1,164,535 UNRESOLVED

U.S. BUREAU OF MINES

95-E-1393 KEYSTONE COMPUTER RESOURCES, INC., CLAIM FOR EQUITABLE ADJUSTMENT (09/28/95) - \$215,415 UNRESOLVED

U.S. GEOLOGICAL SURVEY

93-E-339 CLOSING STATEMENT, TGS TECHNOLOGY, INC. (12/22/92) - \$520,235 UNRESOLVED

SINGLE AUDITS

BUREAU OF LAND MANAGEMENT

95-A-979 RAVALLI COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1994 (06/01/95) - 3 RECOMMENDATIONS UNRESOLVED

95-A-1087 GLACIER COUNTY, MONTANA, TWO FISCAL YEARS ENDED JUNE 30, 1993 (07/05/95) - 14 RECOMMENDATIONS UNRESOLVED

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

91-A-731 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (04/26/91) - 12 RECOMMENDATIONS & \$6,087,882 UNRESOLVED

91-A-803 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1986 (05/07/91) - 1 RECOMMENDATION & \$1,537,321 UNRESOLVED

91-A-823 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1987 (05/10/91) - 1 RECOMMENDATION & \$455,857 UNRESOLVED

91-A-824 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (05/10/91) - 1 RECOMMENDATION & \$196,593 UNRESOLVED

92-A-1179 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (08/13/92) - 1 RECOMMENDATION & \$168,711 UNRESOLVED

93-A-110 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/26/92) - 1 RECOMMENDATION & \$124,450 UNRESOLVED

93-A-225 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (11/19/92) - 1 RECOMMENDATION & \$1,119,377 UNRESOLVED

93-A-336 KARIDAT (NORTHERN MARIANAS CATHOLIC SOCIAL SERVICES CORPORATION) (12/17/92) - 5 RECOMMENDATIONS UNRESOLVED

93-A-1563 COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (09/13/93) - 52 RECOMMENDATIONS & \$4,998,398 UNRESOLVED

94-A-525 COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (04/15/94) - 45 RECOMMENDATIONS & \$6,078,308 UNRESOLVED

94-A-574 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (05/06/94) - 61 RECOMMENDATIONS & \$166,509 UNRESOLVED

94-A-818 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (06/16/94) - 42 RECOMMENDATIONS UNRESOLVED

94-A-836 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (06/20/94) - 59 RECOMMENDATIONS UNRESOLVED

94-A-1075 NORTHERN MARIANAS COLLEGE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (07/29/94) - 30 RECOMMENDATIONS & \$4,600 UNRESOLVED

94-A-1083 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (08/03/94) - 5 RECOMMENDATIONS UNRESOLVED

95-A-784 COMMONWEALTH PORTS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (04/12/95) - 10 RECOMMENDATIONS UNRESOLVED

95-A-1131 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS PUBLIC SCHOOL SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (07/17/95) - 15 RECOMMENDATIONS UNRESOLVED

Federated States of Micronesia

95-A-1043 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 10, 1993 (06/27/95) - 10 RECOMMENDATIONS UNRESOLVED

Chuuk

91-A-505 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (02/20/91) - 1 RECOMMENDATION & \$665,817 UNRESOLVED

92-A-519 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (02/25/92) - 1 RECOMMENDATION & \$1,940,938 UNRESOLVED

94-A-374 STATE OF CHUUK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/28/94) - 15 RECOMMENDATIONS UNRESOLVED

95-A-180 CHUUK ORGANIZATION FOR COMMUNITY ACTION, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (11/17/94) - 1 RECOMMENDATION UNRESOLVED

Kosrae

94-A-367 STATE OF KOSRAE, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/24/94) - 9 RECOMMENDATIONS UNRESOLVED

Pohnpei

91-A-398 POHNPEI STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (02/04/91) - 1 RECOMMENDATION & \$98,216 UNRESOLVED

94-A-491 POHNPEI COMMUNITY ACTION AGENCY, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1992 (04/04/94) - 5 RECOMMENDATIONS UNRESOLVED

94-A-527 STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (04/19/94) - 21 RECOMMENDATIONS & \$2,764 UNRESOLVED

Yap

94-A-371 STATE OF YAP, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/25/94) - 22 RECOMMENDATIONS UNRESOLVED

95-A-57 YAP COMMUNITY ACTION PROGRAM FOR TWO FISCAL YEARS ENDED SEPTEMBER 30, 1993 (10/19/94) - 5 RECOMMENDATIONS UNRESOLVED

Republic of the Marshall Islands

91-A-91 REPUBLIC OF THE MARSHALL ISLANDS COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (10/19/90) - 4 RECOMMENDATIONS & \$43,023 UNRESOLVED

Republic of Palau

92-A-368 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (01/24/92) - 2 RECOMMENDATIONS & \$2,593 UNRESOLVED

92-A-885 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (06/05/92) - 14 RECOMMENDATIONS & \$40,262 UNRESOLVED

93-A-1053 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (05/11/93) - 12 RECOMMENDATIONS UNRESOLVED

93-A-1629 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (09/30/93) - 22 RECOMMENDATIONS & \$401,843 UNRESOLVED

94-A-499 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (04/06/94) - 11 RECOMMENDATIONS & \$517,693 UNRESOLVED

94-A-882 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (06/27/94) - 37 RECOMMENDATIONS & \$4,085 UNRESOLVED

95-A-1395 MICRONESIAN OCCUPATIONAL COLLEGE, PALAU, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1992 (09/28/95) - 6 RECOMMENDATIONS UNRESOLVED

Trust Territory of the Pacific Islands

91-A-1112 TRUST TERRITORY OF THE PACIFIC ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (07/31/91) - \$437,482 UNRESOLVED

Virgin Islands

92-A-107 VIRGIN ISLANDS WATER AND POWER AUTHORITY (10/16/91) - 3 RECOMMENDATIONS UNRESOLVED

93-A-177 UNIVERSITY OF THE
VIRGIN ISLANDS, TWO FISCAL
YEARS ENDED SEPTEMBER 30,
1991 (11/05/92) -
4 RECOMMENDATIONS
UNRESOLVED

**NATIONAL PARK
SERVICE**

95-A-1199 PORTER COUNTY,
INDIANA, FISCAL YEAR ENDED
DECEMBER 31, 1993 (08/02/95) -
1 RECOMMENDATION & \$60,000
UNRESOLVED

**OFFICE OF SURFACE
MINING
RECLAMATION AND
ENFORCEMENT**

95-A-991 NORTH DAKOTA, TWO
FISCAL YEARS ENDED JUNE 30,
1992 (06/01/95) -
9 RECOMMENDATIONS
UNRESOLVED

**U.S. FISH AND
WILDLIFE SERVICE**

95-A-1304 GEORGIA, FISCAL
YEAR ENDED JUNE 30, 1994
(09/07/95) -
1 RECOMMENDATION
UNRESOLVED

APPENDIX 6

SUMMARY OF INTERNAL AUDIT REPORTS OVER 6 MONTHS OLD PENDING CORRECTIVE ACTION

This is a listing of internal audit reports with management decisions over 6 months old for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These audits were included in the Department's semiannual audit followup report for the period ended September 30, 1995, and continue to be monitored by the Chief, Division of Management Control and Audit Follow-up, Assistant Secretary - Policy, Management and Budget, for completion of corrective action.

INTERNAL AUDITS

BUREAU OF INDIAN AFFAIRS

C-IA-BIA-42-88 IRRIGATION
OPERATION AND MAINTENANCE
ASSESSMENTS (02/03/88) -
3 RECOMMENDATIONS &
\$145,000

89-I-38 REPAYMENT OF
INVESTMENT IN INDIAN
IRRIGATION PROJECTS
(01/25/90) -
5 RECOMMENDATIONS

94-I-1131 MAINTENANCE OF
DETENTION FACILITIES
(08/22/94) -
3 RECOMMENDATIONS

95-I-598 BUREAU OF INDIAN
AFFAIRS PRINCIPAL FINANCIAL
STATEMENTS FOR FISCAL
YEARS 1993 AND 1994 (02/28/95) -
3 RECOMMENDATIONS

BUREAU OF LAND MANAGEMENT

89-I-25 USER CHARGES FOR
MINERAL-RELATED DOCUMENT
PROCESSING (11/29/88) -
1 RECOMMENDATION &
\$2,200,000

90-I-100 DRAINAGE
PROTECTION PROGRAM
(09/19/90) - 1 RECOMMENDATION

92-I-140 COMPLIANCE WITH THE
FEDERAL MANAGERS'
FINANCIAL INTEGRITY ACT OF
1982 FOR FISCAL YEAR 1991
(11/18/91) - 1 RECOMMENDATION

92-I-636 HARDROCK MINING
SITE RECLAMATION (03/30/92) -
2 RECOMMENDATIONS

92-I-828 ONSHORE
GEOPHYSICAL EXPLORATION
PROGRAM (05/26/92) -
2 RECOMMENDATIONS

94-I-1135 RENTAL FEES FOR
UNPATENTED MINING CLAIMS
(08/22/94) - 1 RECOMMENDATION

94-I-1249 BUREAU OF LAND
MANAGEMENT FINANCIAL
STATEMENTS FOR FISCAL
YEARS 1992 AND 1993
(08/31/94) - 1 RECOMMENDATION

94-I-1351 LAW ENFORCEMENT
ACTIVITIES (09/30/94) -
1 RECOMMENDATION &
\$1,300,000

95-I-379 FOLLOWUP OF
RECOMMENDATIONS RELATING
TO BUREAU OF LAND
MANAGEMENT USER CHARGES
FOR MINERAL-RELATED
DOCUMENT PROCESSING
(01/23/95) -
2 RECOMMENDATIONS

95-I-638 ONSHORE OIL AND GAS
LEASING ACTIVITIES, BUREAU
OF LAND MANAGEMENT
(03/20/95) -
2 RECOMMENDATIONS

95-I-709 WIND ENERGY RIGHT-
OF-WAY GRANTS, BUREAU OF
LAND MANAGEMENT (03/31/95) -
4 RECOMMENDATIONS &
\$908,367

95-I-747 RIGHT-OF-WAY-
GRANTS, BUREAU OF LAND
MANAGEMENT (03/31/95) -
2 RECOMMENDATIONS

BUREAU OF RECLAMATION

90-I-106 IRRIGATION AND CROP
SUBSIDY PROGRAMS (09/28/90) -
1 RECOMMENDATION

91-I-1085 ASSESSMENT OF USER
CHARGES AFTER INITIAL
PROJECT REPAYMENT (08/05/91) -
1 RECOMMENDATION

91-I-1445 IMPLEMENTATION OF
THE FEDERAL FINANCIAL
SYSTEM (09/30/91) -
2 RECOMMENDATIONS

92-I-269 RECOVERY OF
OPERATION AND MAINTENANCE
PROGRAM EXPENSES (12/27/91) -
1 RECOMMENDATION

92-I-887 MISCELLANEOUS
REVENUE COLLECTION AND
DISTRIBUTION (06/12/92) -
2 RECOMMENDATIONS

93-I-810 IMPLEMENTATION OF
THE COLORADO RIVER BASIN
SALINITY CONTROL PROGRAM
(03/31/93) -
3 RECOMMENDATIONS

93-I-1302 DEPARTMENT OF THE
INTERIOR IRRIGATION
DRAINAGE PROGRAMS (7/26/93) -
2 RECOMMENDATIONS

93-I-1416 FINANCING AND
REPAYMENT ARRANGEMENTS
RELATED TO THE HOOVER DAM
POWERPLANT UPGRATING
PROGRAM (08/16/93) -
3 RECOMMENDATIONS &
\$4,772,000

93-I-1586 HIGH PLAINS STATES GROUNDWATER DEMONSTRATION PROGRAM, BUREAU OF RECLAMATION (09/27/93) - 2 RECOMMENDATIONS

93-I-1599 ACCOUNTING FOR FISCAL YEAR 1992 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY (09/30/93) - 2 RECOMMENDATIONS

93-I-1641 PICK-SLOAN MISSOURI RIVER BASIN PROGRAM COST ALLOCATION (09/30/93) - 5 RECOMMENDATIONS

94-I-884 DEVELOPMENT STATUS OF THE DOLORES AND THE ANIMAS-LA PLATA PROJECTS (07/11/94) - 1 RECOMMENDATION

94-I-930 IRRIGATION OF INELIGIBLE LANDS (07/11/94) - 3 RECOMMENDATIONS

U.S. FISH AND WILDLIFE SERVICE

92-I-1348 IMPLEMENTATION OF THE FEDERAL FINANCIAL SYSTEM (09/18/92) - 3 RECOMMENDATIONS

93-I-864 AUTOMATED DATA PROCESSING MANAGEMENT (03/31/93) - 1 RECOMMENDATION & \$179,000

94-I-62 LAW ENFORCEMENT SPECIAL FUNDS, U.S. FISH AND WILDLIFE SERVICE (11/8/93) - 1 RECOMMENDATION

94-I-408 FARMING OPERATIONS CONDUCTED BY THE U.S. FISH AND WILDLIFE SERVICE (03/21/94) - 1 RECOMMENDATION

95-I-208 FOLLOWUP OF RECOMMENDATIONS CONCERNING USER CHARGES AND COLLECTIONS, U.S. FISH AND WILDLIFE SERVICE (12/02/94) - 1 RECOMMENDATION & \$2,970,736

95-I-376 CONCESSION FEES, U.S. FISH AND WILDLIFE SERVICE (01/17/95) - 2 RECOMMENDATIONS

95-I-567 U.S. FISH AND WILDLIFE SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (02/24/95) - 3 RECOMMENDATIONS

U.S. GEOLOGICAL SURVEY

89-I-114 INVENTORY AND SALES MANAGEMENT, NATIONAL MAPPING DIVISION (09/18/89) - 2 RECOMMENDATIONS

92-I-1418 IMPLEMENTATION OF THE FEDERAL FINANCIAL SYSTEM (09/30/92) - 2 RECOMMENDATIONS

95-I-582 U.S. GEOLOGICAL SURVEY PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (02/24/95) - 2 RECOMMENDATIONS

95-I-725 FEDERAL-STATE COOPERATIVE PROGRAM, WATER RESOURCES DIVISION, U.S. GEOLOGICAL SURVEY (03/31/95) - 4 RECOMMENDATIONS & \$6,800,000

MINERALS MANAGEMENT SERVICE

92-I-130 OFFSHORE INSPECTION PROGRAM (11/12/91) - 1 RECOMMENDATION

92-I-657 GAS CONTRACT SETTLEMENTS (03/30/92) - 1 RECOMMENDATION

93-I-780 SURETY BONDS ISSUED IN LIEU OF DISPUTED PAYMENTS (03/29/93) - 1 RECOMMENDATION

94-I-127 FOLLOWUP REVIEW OF SELECTED ROYALTY AUDIT ACTIVITIES (12/9/93) - 1 RECOMMENDATION

NATIONAL PARK SERVICE

91-I-532 WASTE DISPOSAL ACTIVITIES AND HOUSEBOAT RENTAL OPERATIONS AT GLEN CANYON NATIONAL RECREATION AREA (03/08/91) - 2 RECOMMENDATIONS

92-I-204 NATIONAL NATURAL LANDMARKS PROGRAM (12/05/91) - 4 RECOMMENDATIONS

93-I-1615 RECREATIONAL ASSISTANCE PROVIDED TO STATE AND LOCAL GOVERNMENTS (09/30/93) - 1 RECOMMENDATION

94-I-7 NATIONAL PARK SERVICE GRANT TO THE CITY OF CHESTER, PENNSYLVANIA (10/5/93) - 1 RECOMMENDATION & \$199,999

94-I-1211 CONCESSIONS MANAGEMENT IMPROVEMENT (09/26/94) - 2 RECOMMENDATIONS

95-I-647 SELECTED ADMINISTRATIVE FUNCTIONS, VIRGIN ISLANDS NATIONAL PARK, NATIONAL PARK SERVICE (03/20/95) - 4 RECOMMENDATIONS

95-I-1394 HARPERS FERRY JOB CORPS CENTER (09/30/95) - 2 RECOMMENDATIONS

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

93-I-1198 SELECTED GRANT OVERSIGHT ACTIVITIES (07/01/93) - 1 RECOMMENDATION & \$382,186

OFFICE OF THE SECRETARY

93-I-53 OFFICE OF CONSTRUCTION MANAGEMENT, FACILITIES MANAGEMENT (10/23/92) - 2 RECOMMENDATIONS

94-I-38 FOLLOWUP OF RECOMMENDATIONS PERTAINING TO THE OFFICE OF AIRCRAFT SERVICES (10/29/93) - 2 RECOMMENDATIONS

APPENDIX 7

NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1996

No. 96-I-533 - "American Samoa Legislature, American Samoa Government," dated March 22, 1996. All of the \$1,707,308 reported as monetary impact represents insular area funds.

No. 96-I-596 - "Management of Public Land, Commonwealth of the Northern Mariana Islands," dated March 20, 1996. All of the \$152,831,364 reported as monetary impact represents insular area funds.

APPENDIX 8

STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

The Inspector General Act of 1978 (Public Law 95-452), as amended, sets forth specific requirements for semiannual reports to be made to the Secretary for transmittal to the Congress. A selection of other statutory and administrative responsibilities of the OIG follows:

STATUTORY AUDIT RESPONSIBILITIES

| | |
|--------------|--|
| P.L. 96-510 | Comprehensive Environmental Response, Compensation and Liability Act (Superfund) |
| P.L. 97-357 | Insular Areas Act of 1982 |
| P.L. 97-451 | Federal Oil and Gas Royalty Management Act of 1982 |
| P.L. 98-502 | Single Audit Act of 1984 |
| P.L. 99-499 | Superfund Amendments and Reauthorization Act of 1986 |
| P.L. 101-576 | Chief Financial Officers Act of 1990 |

General Accounting Office "Government Auditing Standards"

ADMINISTRATIVE RESPONSIBILITIES

Office of Management and Budget Circulars and Bulletin:

| | |
|-------|---|
| A-21 | Cost Principles for Educational Institutions |
| A-25 | User Charges |
| A-50 | Audit Followup |
| A-70 | Policies and Guidelines for Federal Credit Programs |
| A-73 | Audit of Federal Operations and Programs |
| A-76 | Performance of Commercial Activities |
| A-87 | Cost Principles for State and Local Governments |
| A-88 | Indirect Cost Rates, Audit, and Audit Followup at Educational Institutions |
| A-102 | Grants and Cooperative Agreements With State and Local Governments |
| A-110 | Uniform Administrative Requirements for Grants and Other Agreements With Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations |
| A-122 | Cost Principles for Nonprofit Organizations |
| A-123 | Internal Control Systems |
| A-127 | Financial Management Systems |
| A-128 | Audits of State and Local Governments |
| A-129 | Managing Federal Credit Programs |
| A-131 | Value Engineering |
| A-133 | Audits of Institutions of Higher Education and Other Nonprofit Institutions |
| 93-06 | Audit Requirements for Federal Financial Statements (Bulletin) |

CRIMINAL AND CIVIL INVESTIGATIVE AUTHORITIES

Criminal investigative authorities include:

Title 18, United States Code, section on crime and criminal procedures as they pertain to OIG's oversight of DOI programs and employee misconduct.

Civil and administrative investigative authorities include civil monetary penalty authorities such as those at:

- Title 31, United States Code, Section 3801 et seq., the Program Fraud Civil Remedies Act.

APPENDIX 9

CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

| | | <u>Page</u> |
|-----------------------------------|--|-------------|
| Inspector General Act, as amended | | |
| Section 4(a)(2) | Review of Legislation and Regulations | 12 |
| Section 5(a)(1) | Significant Problems, Abuses, and Deficiencies | 13-25 |
| Section 5(a)(2) | Recommendations With Respect to Significant Problems, Abuses, and Deficiencies | 13-25 |
| Section 5(a)(3) | Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed | 57-59 |
| Section 5(a)(4) | Matters Referred to Prosecutive Authorities | v |
| Section 5(a)(5) | Summary of Instances Where Information Was Refused | N/A |
| Section 5(a)(6) | List of Audit Reports | 27-47 |
| Section 5(a)(7) | Summary of Significant Reports | 13-25 |
| Section 5(a)(8) | Statistical Table - Questioned Costs | 49 |
| Section 5(a)(9) | Statistical Table - Recommendations That Funds Be Put To Better Use | 50 |
| Section 5(a)(10) | Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made | 52-56 |
| Section 5(a)(11) | Significant Revised Management Decisions Made During the Reporting Period | N/A |
| Section 5(a)(12) | Management Decisions With Which the Inspector General Is in Disagreement | N/A |



GENERAL INFORMATION

Send Requests for Publications to:

U.S. Department of the Interior (202) 219-3840
Office of Inspector General
1849 C Street, NW.
Mail Stop 5341, MIB
Washington, DC 20240

Facsimile Number: (202) 208-4998

World Wide Web Site: www.access.gpo.gov/doi

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Toll Free Numbers: 1-800-424-5081
TDD 1-800-354-0996

FTS/Commercial Numbers: (703) 235-9399
TDD (703) 235-9403

1550 Wilson Boulevard
Suite 402
Arlington, Virginia 22209



ILLEGAL OR WASTEFUL ACTIVITIES SHOULD BE REPORTED TO THE OFFICE OF INSPECTOR GENERAL BY:

Sending Written Documents to: ***Calling:***

Within the Continental United States

U.S. Department of the Interior
Office of Inspector General
1550 Wilson Boulevard
Suite 402
Arlington, Virginia 22209

Our 24-hour Telephone HOTLINE
1-800-424-5081 or (703) 235-9399

TDD for hearing impaired
(703) 235-9403 or 1-800-354-0996

Outside the Continental United States

Caribbean Region

U.S. Department of the Interior
Office of Inspector General
Eastern Division - Investigations
1550 Wilson Boulevard
Suite 410
Arlington, Virginia 22209

(703) 235-9221

North Pacific Region

U.S. Department of the Interior
Office of Inspector General
North Pacific Region
238 Archbishop F.C. Flores Street
Suite 807, PDN Building
Agana, Guam 96910

(700) 550-7279 or
COMM 9-011-671-472-7279
