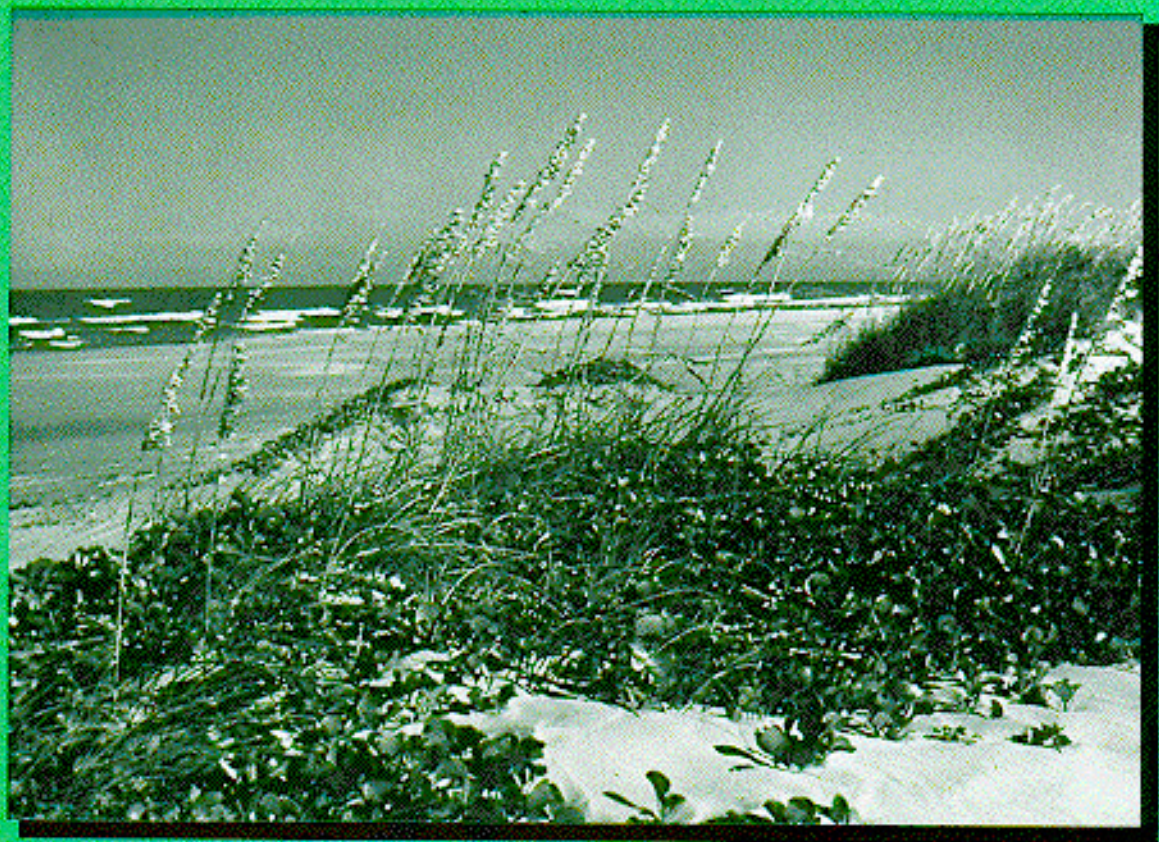




Report

**U.S. Department of the Interior
Office of Inspector General**

Semiannual



April 1997



MESSAGE FROM THE INSPECTOR GENERAL

“Doing more with less” is a familiar refrain that has been heard with increasing frequency during the past few years. Daunting as this concept may seem, we are all constantly reminded of its critical importance in these times of budgetary restraint, and of the corresponding need to devote our creative energies to meeting the tremendous challenge that it poses. Taking seriously this challenge, we at the Office of Inspector General are continuing to pursue our quest for positive change within the Department of the Interior by searching for opportunities to effectively deploy our resources and to improve our techniques and approaches so as to maximize the beneficial effects of our operations.

In an attempt to “do more with less” while serving as a catalyst for positive change within the Department of the Interior, we have focused on diversifying our activities so as to employ more innovative approaches in the accomplishment of our mission. In this regard, we have added to our traditional audit and investigative activities a variety of proactive and other projects designed to:

- (1) enhance our “prevention and detection” efforts by promoting increased sensitivity to indications of fraud among program personnel;
- (2) identify and address, creatively, areas of potential vulnerability in Departmental and insular area programs and operations;
- (3) provide audit services during the early stages of program development;

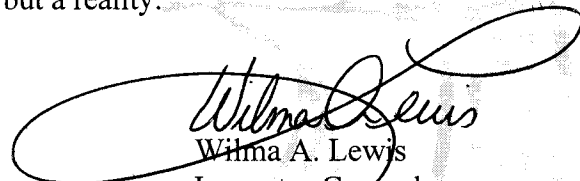
and (4) provide technical audit-related assistance in areas of importance to the Department.

On the investigative side, we have been working diligently to more fully develop fraud awareness, prevention, detection, and suppression within the Department of the Interior. One way in which we have sought to meet this challenge is through the development of an aggressive “Fraud Awareness” outreach program focused on informing Departmental personnel of the importance of reporting suspected fraudulent activity related to their specific programs and educating them on how to recognize such activity. In this regard, our special agents have made fraud awareness presentations to employees in various program areas within each of the Department’s eight bureaus and the Office of the Solicitor. These presentations have been made in some 16 different states throughout the United States where the Department has a presence and in the District of Columbia. The success of this program thus far is amply demonstrated by increased referrals to the Office of Inspector General by Departmental employees and continuous requests from various bureaus within the Department to expand, even further, the reach of our “Fraud Awareness” program.

In addition to our "Fraud Awareness" program, we have enhanced our fraud awareness, prevention, detection, and suppression activities by embarking on several initiatives designed to avail ourselves of previously underutilized law enforcement tools and to address potentially vulnerable program areas within our jurisdiction. Among these initiatives are: (1) the Affirmative Civil Enforcement (ACE) Program, which provides an avenue for bringing civil charges against individuals and entities that defraud the Department and an opportunity to return a portion of the recoveries to Departmental programs that have been victimized by fraud; (2) an Underpayment of Royalties Initiative, through which we identify and investigate cases involving the fraudulent underpayment of royalties on Federal mineral leases; (3) a Coal Reclamation Fees Initiative, through which we seek to recover delinquent coal reclamation fees owed by surface coal operators regulated by the Office of Surface Mining Reclamation and Enforcement; (4) an Environmental Initiative which targets violations of the Outer Continental Shelf Lands Act; (5) a Government Purchase Card Initiative, which involves the identification and suppression of fraud in the Government credit card program; and (6) a Workers' Compensation Fraud Initiative, which targets beneficiaries who are defrauding the workers' compensation program. Accordingly, notwithstanding our small cadre of only 37 special agents, our sphere of influence continues to expand, and the breadth of our investigative program continues to be enhanced as a result of our targeted proactive efforts.

A similar diversification of our audit activities has also enabled us to make positive strides in seeking to "do more with less" in our audit program. In this regard, we have added proactive audits to our portfolio, which allow us to provide advice and recommendations that can be incorporated during the early or developmental stages of a program or activity. Further, technical audit-related assistance and consultative services in a variety of areas have contributed to improved efficiency and effectiveness in Department of the Interior programs and operations. These types of efforts, in addition to our traditional audit activities, serve to increase the beneficial effects of our operations.

"Doing more with less" -- 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	486
- Internal Audits	33
- Contract Audits	42
- Single and Grant Audits	411
Indirect Cost Proposals Negotiated	193

Impact of Audit Activities - (Dollar Amounts in Millions)

Total Monetary Impact	\$33.7
- Questioned Costs	\$13.6
- Recommendations That Funds Be Put To Better Use	\$18.4
- Lost or Potential Additional Revenues	\$1.7
Internal Audit Recommendations Made	204
Internal Audit Recommendations Resolved	154

Administrative Actions Taken by Bureaus

Matters Referred for Administrative Action	64
Removals/Resignations	6
Employee Suspensions (Totaling 172 days)	7
Reprimands/Counseling	7
Reassignments/Transfers	2
General Policy Actions	11

Investigative Activities

Total Reports Issued	68
Cases Closed	68
Cases Opened	94
Cases Pending	508
Hotline Complaint Matters Received	60
Hotline Complaint Matters Opened	0
Hotline Complaint Matters Closed	30
Hotline Complaint Matters Pending	75
General Information Matters Received	178

Impact of Investigative Activities

Indictments/Informations	36
Convictions	37
Sentencings	37
- Jail	335 months
- Probation	1,173 months
- Community Service	1,830 hours
- Criminal Judgments/Restitutions	\$2,079,895
Cases Pending Prosecutive Action as of October 1, 1996	176
Cases Referred for Prosecution This Period	51
Cases Declined	17
Cases Pending Prosecutive Action as of March 31, 1997	158
Administrative Actions	33
Civil Referrals	12

Civil Declinations	5
Civil Judgments (3)	\$1,403,000
Cases Pending Civil Action as of March 31, 1997	28
Non-Civil Recoveries	\$2,309,776



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 the care of these resources.

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 251 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:

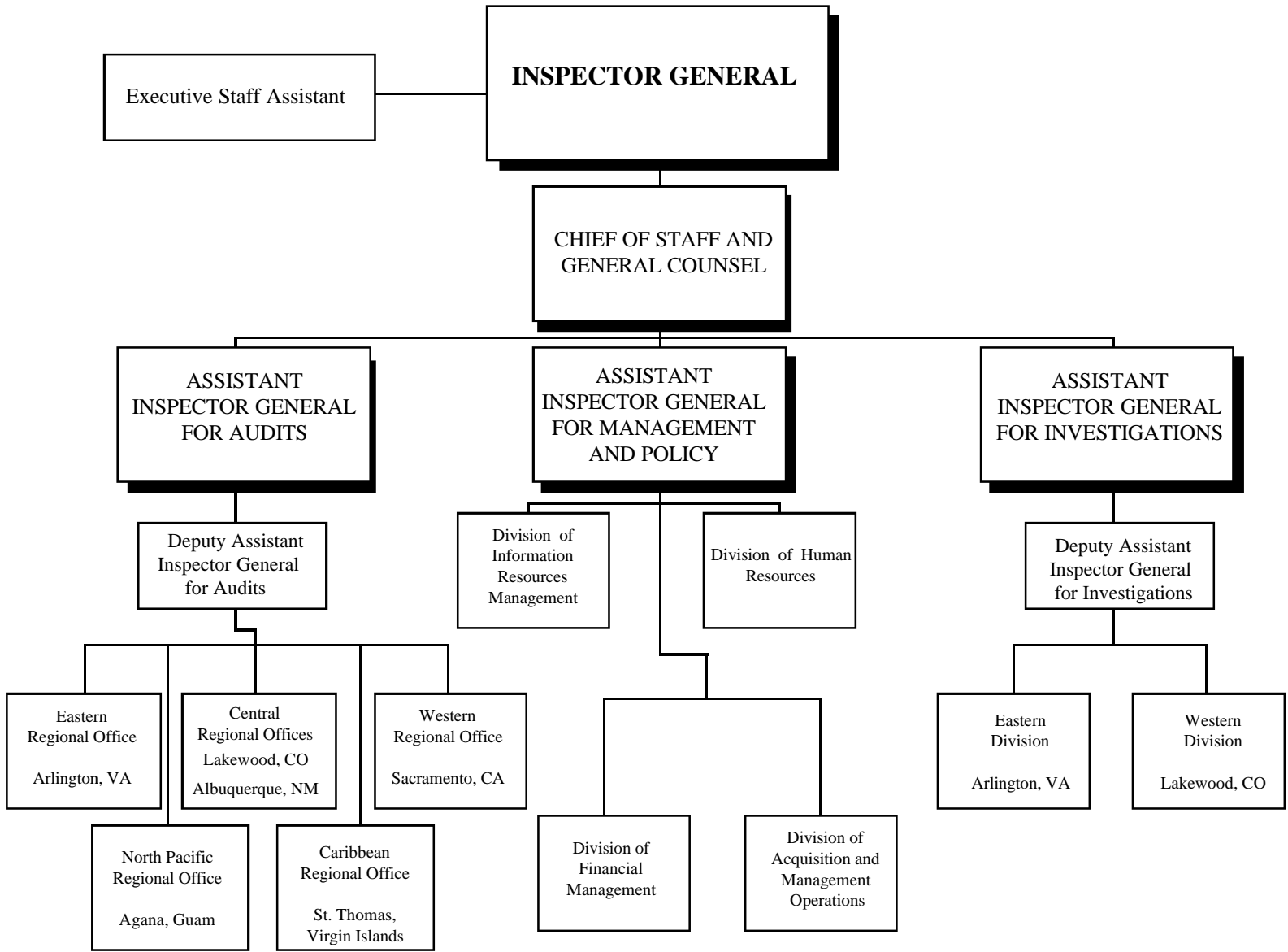
Agana, Guam; Rapid City, South Dakota; Albuquerque, New Mexico; Sacramento, California; Arlington, Virginia; St. Paul, Minnesota; Billings, Montana; St. Thomas, U.S. Virgin Islands; Lakewood, Colorado; Tulsa, Oklahoma; and Phoenix, Arizona.

OIG provides policy direction for and conducts, supervises, and coordinates all audits, investigations, and other activities in DOI 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 between DOI and other Federal, state, and local governmental agencies; 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 actions.

In addition to the Inspector General's requirement 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 statutory and administrative audit and investigative responsibilities (see Appendix 8). 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 9).

In the insular areas of Guam, American Samoa, the U.S. 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





AUDIT ACTIVITY

Summary of Audit Results

OIG auditors issued or processed 486 audit reports during the 6-month period ending March 31, 1997. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the 193 indirect cost proposals negotiated. Monetary findings in the audit reports and indirect cost proposals totaled \$33.7 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues, as summarized in Appendix 3. Appendix 4 identifies the non-Federal funds (from audits of insular area governments) included in the monetary impact of audit activities. During this 6-month period, OIG resolved \$42.0 million of monetary findings from prior and current reporting periods. Appendix 5 provides summary information on the resolution of the monetary impact, Appendix 6 provides a listing of audit reports over 6 months old pending management decisions on recommendations and/or monetary impact, and Appendix 7 provides a summary of resolved audits over 6 months old pending final action by management on recommendations and on monetary impacts.

Proactive and Joint Audit Efforts

OIG continues to conduct both proactive and joint audit efforts within DOI and within the insular areas. These efforts are conducted "in our desire to serve as a catalyst for positive change," to "do more with less," and to "continue our efforts to accomplish the Government's reinvention goals."

These audit efforts consist of identifying areas of potential vulnerabilities and providing technical assistance and consulting services to DOI bureaus and offices and insular areas to improve the efficiency and effectiveness of DOI and insular area programs and operations and to assist DOI bureaus in correcting and preventing weaknesses and deficiencies in the bureaus' financial accounting systems. OIG's proactive and joint audit efforts during this reporting period have included the following:

Cooperating With the Federal Emergency Management Agency's OIG

Under a cooperative agreement, OIGs of the Federal Emergency Management Agency (FEMA) and DOI, with participation from the U.S. Virgin Islands Bureau of Audit and Control, conducted reviews of accounting controls, procurement practices, and grant administration procedures of various agencies of the Virgin Islands Government. These proactive reviews were conducted in anticipation of the receipt by the Virgin Islands Government of FEMA-approved disaster grants in the aftermath of Hurricane Marilyn, which struck the Virgin Islands on September 15, 1995. As a result of this proactive effort, 13 audit reports were issued (5 during this reporting period) relating to improving the management, control, and expenditure of the disaster grant funds.

Participating in the Government of Guam's Financial Modernization Project

At the request of the Governor of Guam, OIG's North Pacific Region auditors completed a review of the Government's Financial Management Modernization Project. The purpose of the Project was to fundamentally restructure the Government's financial operations and information processes. OIG concluded, after the review, that the Project would improve the Government's financial management by providing increased control over and better understanding by Governmental officials and the public of the Government's financial operations and financial position.

Assisting DOI Bureaus and Offices With Their Financial Statements

Audits of the bureaus' and offices' financial statements are required by the Chief Financial Officers Act of 1990. OIG issued unqualified opinions on the audits of the financial statements of five DOI bureaus and offices during this reporting period, with the cooperation and assistance of DOI and these bureaus.

Participating in Development of an Accounting Standard

Since January 1997, an OIG senior auditor has been participating as a member of a task force established by the Federal Accounting Standards Advisory Board to establish a new accounting standard for Federal financial statements. Specifically, the task force is responsible for developing an accounting standard for recognizing on Federal financial statements the Government's inventory of natural

resources, including water, timber, hard and soft minerals, oil, and gas. In addition to the senior auditor, the task force comprises senior-level officials from the Bureau of Land Management (BLM), the U.S. Forest Service, the Minerals Management Service (MMS), DOI's Office of Financial Management, the General Accounting Office (GAO), the Federal Accounting Standards Advisory Board, the U.S. Department of Commerce's Bureau of Economic Analysis, and academic institutions.



INVESTIGATIVE MATTERS

During the past 6 months, the Office of Investigations has conducted investigations that have resulted in 36 indictments/informations, 37 convictions, and financial recoveries of \$3,482,895. In addition, our investigations during this semiannual reporting period have led to the issuance of bills for collection totaling \$2,309,776.

Update on Proactive Initiatives

OIG is continuing to accomplish its statutory mission by aggressively pursuing a variety of proactive initiatives designed to: (1) enhance our "prevention and detection" efforts by promoting increased sensitivity to indications of fraud among program personnel and (2) creatively identify and address areas of potential vulnerability in DOI and insular area programs and operations. These initiatives, reported in prior semiannual reports, have resulted in increased referrals, criminal convictions, and financial recoveries returned to the U.S. Treasury and DOI.

We have recently embarked on several new initiatives in furtherance of our fraud awareness, prevention, detection, and suppression effort. Among these initiatives

are the following:

Underpayment of Royalties Initiative

A major initiative undertaken by OIG has been the identification and investigation of fraudulent royalty underpayments on Federal mineral leases. OIG is vigorously pursuing such matters in conjunction with the Fraud Section, Civil Division, U.S. Department of Justice, and various U.S. Attorney's Offices throughout the United States.

Coal Reclamation Fees Initiative

This initiative focuses on the recovery of delinquent fees for coal reclamation owed by surface coal operators regulated by the Office of Surface Mining Reclamation and Enforcement (OSM). Specifically targeted are coal mine operators who either fail to pay reclamation fees to DOI by means of falsifying documents used by OSM to assess reclamation fees or who attempt to conceal assets in an attempt to avoid payment of the fees owed.

Environmental Initiative

OIG will target companies and individuals who violate the Outer Continental Shelf Lands Act. In pursuing this initiative, OIG will consider all available criminal, civil, and administrative sanctions.

Government Purchase Card Initiative

This initiative involves the identification and suppression of credit card fraud in DOI's Government credit card program. OIG is also in the process of developing a

credit card fraud awareness presentation, which will be designed to make DOI employees aware of credit card fraud indicators.

Workers' Compensation Fraud Initiative

This initiative targets beneficiaries of workers' compensation who fail to report other earned income as required by the Office of Workers' Compensation Programs, as well as those employees who have apparently recovered from their work-related disabilities but who continue to receive benefits of the Programs.



LEGISLATIVE REVIEW

OIG provided comments to BLM on S. 94 and H.R. 449, The Southern Nevada Public Land Management Act of 1977, regarding land disposal in the Las Vegas Valley. Specifically, OIG said that the legislation as written contained "a potential shortcoming" that could have provided "the means for a . . . significant windfall" to

Clark County, Nevada, "totaling in the hundreds of millions of dollars." The potential shortcoming related to the subsequent exchange of land conveyed in the Act to the County. As a result of OIG's comments, BLM modified its testimony to the bill to advise the Congress of the potential shortcoming in the legislation.



SIGNIFICANT AUDITS AND INVESTIGATIONS

Financial Statements Audits

The financial statements audits are required by the Chief Financial Officers Act of 1990. During this semiannual period, OIG audited and issued audit reports on the financial statements of 5 of DOI's 10 bureaus and offices through the coordinated efforts of OIG, DOI, and the 5 bureaus and offices. Because the remaining bureaus did not close their financial records and did not prepare, in a timely manner, financial statements that were accurate and complete, OIG was unable to complete the audits and issue the remaining related reports by the March 1, 1997, target date.

OIG was able to issue unqualified opinions on the financial statements of OSM, MMS, the Office of Insular Affairs, and the Departmental Offices (formerly Office of the Secretary financial statements). We also reported that these bureaus' and offices' 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.

An unqualified opinion was also issued on the financial statements of BLM. However, we reported a condition that affected BLM's

control structure, which had been identified in previous reports. Specifically, we found a control weakness regarding the reporting and documenting of real property values and the reconciling of real property general ledger accounts with the related subsidiary accounts. To address this weakness, BLM developed a plan that redefined the types of buildings and structures to be reported, established reasonable values for the redefined buildings and structures, and adjusted the subsidiary accounts and the financial statements for fiscal year 1995 accordingly.

Bureau of Indian Affairs

Accountability Over Trust Funds Inadequate

OIG issued an audit report prepared by an independent public accountant on the statement of assets and trust fund balances for tribal and individual Indian monies and other special appropriation funds as of September 30, 1995. The statement, prepared by the Office of Trust Funds Management, Bureau of Indian Affairs (BIA), reported a trust fund balance of approximately \$2.7 billion.

The independent public accountant rendered a qualified opinion on the statements of assets and trust fund balances at September 30, 1995, because of deficiencies in the accounting policies, practices, data, and automated systems and because cash and overnight investments could not be independently verified. These conditions prevented certain material accounts from being audited. In addition, the report stated that various tribal organizations and individual Indians for whom the Office held assets did not agree with certain balances reported by the Office and have filed claims against the Office over its fiduciary responsibilities. The public accountant's report on the internal accounting control structure contained 16 recommendations to address 4 material weaknesses, 6 reportable conditions, and 6 advisory comments. Further, the report stated that the Office had complied with material applicable laws and regulations in its management of the trust funds. Based on the response to the public accountant's report from the Office of Trust Funds Management, we considered all 16 of the report's recommendations resolved but not implemented.

Direct and Guaranteed Loans Not Adequately Managed

BIA's Eastern Area Office did not adequately manage and control its loan program. Specifically, the Area Office did not: (1) always screen loan applications for reasonable assurance of the borrower's ability to repay; (2) adequately monitor outstanding loans; (3) initiate debt collection activities when appropriate; and (4) sufficiently justify loan write-offs.

According to Area Office officials, these deficiencies occurred because of the lack of administrative support staff to maintain complete files, the lack of Area Office internal procedures on debt collection and loan write-offs, and the belief that the Division of Accounting Management was performing the debt collection activities and that lenders were performing the required analyses of guaranteed loan proposals. These deficiencies directly contributed to the write-off of about \$2.9 million of loans in 1993 and to the risk that an additional \$14.8 million of loans that are over 1 year past due may not be collected. Based on BIA's response to our draft report, we considered two of the report's six recommendations resolved and implemented and four recommendations resolved but not implemented.

Judgment Award Funds Administered Properly

BIA distributed judgment award funds of approximately \$4.6 million to the Seminole Nation of Oklahoma in accordance with applicable laws for fiscal years 1994 and 1995. The Indian Claims Commission awarded the funds to the Nation as compensation for aboriginal lands taken by the United States under provisions of the Treaty of Camp Moultrie. We also determined that the Nation fully complied with the plan for the use and distribution of the funds. Specifically, the Nation established a separate Judgment Fund Office to administer the program, passed tribal ordinances that established seven individual programs and eligibility criteria for each program, prepared annual budgets for the individual programs and distributed the funds

in accordance with those budgets, and deposited funds into a separate interest-bearing account for each program. The individual programs established were school clothing assistance, burial assistance, elderly assistance, household economic assistance, higher education, cultural and recreational enhancement, and economic and business development. Our report did not contain any recommendations.

Lengthy Embezzlement Uncovered

A joint investigation with the Federal Bureau of Investigation (FBI) revealed that the finance director of a Nevada Indian tribe embezzled approximately \$393,000 in tribal funds between June 1992 and March 1996. The finance director, a tribal member, had administrative responsibility for various tribal bank accounts, including monies for education and health services for tribal members. The finance director obtained cash directly from the education account and covered these thefts by transferring monies into the account from other accounts. The finance director claimed that the stolen monies were lost through gambling at local casinos. The finance director pled guilty to an indictment charging theft of tribal funds and was sentenced to 25 months of imprisonment and 3 years of probation and was ordered to pay \$50 in fines and \$393,000 in restitution to the tribe.

Former Police Officer Convicted

A joint investigation by OIG and BIA of activities of a former Chief of Police for a New Mexico Indian tribe revealed that between December 1993 and June 1994, the former law enforcement officer sold or pawned at least 13 firearms belonging to the tribe's police department. In addition to converting the proceeds of these sales, the former law enforcement officer took possession of four vehicles that had been provided to the police department through a forfeiture program, sold some of the vehicles, and kept others for his personal use. After indictment by a Federal grand jury in Albuquerque, New Mexico, and subsequent arrest by special agents from OIG and the FBI, the former law enforcement officer pled guilty to theft from an Indian tribal organization and was sentenced to 1 year and 1 day of imprisonment and 3 years of probation and was ordered to pay \$50 in fines and \$4,073 in restitution to the tribe.

Public Corruption Investigation Conducted

An 18-month investigation was conducted by DOI in conjunction with a Task Force on Indian Gaming in the U.S. Attorney's Office, District of Minnesota, of allegations of Federal program fraud, civil rights violation related to election fraud, bribery, embezzlement of tribal funds, conspiracy, and other corrupt activities by elected public officials of a Minnesota Indian tribe. This investigation resulted in the indictment and conviction of three tribal leaders: the chairman of the tribe, a secretary/treasurer, and a councilman. The

three tribal officials were sentenced in Federal district court in Minneapolis, Minnesota, to combined sentences of 134 months of imprisonment and 108 months of probation and were ordered to pay \$67,000 in fines and restitution of \$844,310. This investigation, which focused on the tribe's construction of a gaming casino and the award of a \$2.8 million painting and drywall subcontract, revealed that the tribal councilman owned the company which received the subcontract and gave a secret interest in it to the tribal chairman. The investigation also disclosed that the tribal chairman received more than \$400,000 in illicit gratuities from the company and that the tribe's secretary/treasurer, who approved the subcontract award, received more than \$21,000 from the company. A fourth individual, a tribal member charged with notarizing several hundred bogus absentee ballots, pled guilty to lying to OIG agents investigating the bogus ballots and was awaiting sentencing.

Bureau of Land Management

Funds Generally Spent for Program Purposes

In the first of three audit reports on BLM's Wild Horse and Burro Program, OIG stated that BLM had recorded and generally spent funds for Program purposes in accordance with its accounting procedures. OIG did state, however, that BLM had inaccurately classified certain indirect salaries as direct costs in its financial records for the

Program. OIG made two recommendations to improve BLM's accounting practices for Program funds. BLM concurred with the recommendations, stating that it will expand the use of its program support cost methodology to all field offices or implement alternative techniques to improve cost allocations for charging future buyouts and permanent-change-of-station costs. Based on BLM's response to our draft report, OIG requested information as to when these actions would be accomplished.

Bureau of Reclamation

Management and Internal Control Improvements Needed

Our audit of the Bureau of Reclamation's (BOR) Administrative Service Center mainframe computer system and its processing environment identified 15 weaknesses. Specifically, the report identified weaknesses in computer center management and operations; local area network protection; access to the Federal Financial System; mainframe computer system physical and logical security; and contingency planning, backup, and disaster recovery. Based on BOR's response to our draft report, we considered 13 of the report's 24 recommendations resolved and implemented and 10 recommendations resolved but not implemented. We have requested BOR to reconsider the remaining recommendation, which is unresolved.

Subcontractors' Claims Not Substantiated

We performed audits of two resubmitted claims of two subcontractors that were included in a certified claim filed by the contractor for \$31,040,071 for constructing a visitors center and parking structure at Hoover Dam, Nevada. Responses to both of these reports were not due by the end of this reporting period. The original claims were audited during 1995 and 1996.

As a part of the \$31,040,071 claim, the contractor proposed \$1,136,120 for a subcontractor that performed structural and ornamental iron work. The subcontractor submitted both a certified claim and an alternative claim. We questioned the entire amount of each claim because the subcontractor did not separately account for claimed costs, as required by the prime contract. Even though we questioned the entire claimed amounts, we provided the contracting officer with information to assist in reaching a determination of costs. Of the \$1,136,120 proposed in the certified claim, we took exception to costs of \$340,804 and classified costs of \$465,302 as unsupported. Of the \$1,070,658 proposed in the alternative claim, we took exception to costs of \$490,579 and classified costs of \$190,709 as unsupported.

Of the second subcontractor's claim for \$2,251,028, we questioned the entire amount because the subcontractor did not separately account for these costs. However, we provided the contracting officer with information to assist in reaching a determination of costs. Of the \$2,251,028,

we took exception to costs of \$479,061 because these costs were unallowable or were duplicated and because the overhead rate was excessive.

Insular Areas

GUAM

Legislative Expenditures Not Controlled Adequately

The Guam Legislature did not adequately control its expenditures. Specifically, the Legislature: (1) expended funds for nongovernmental and questionable activities and misclassified expenditures during fiscal years 1993, 1994, and 1995; (2) did not prepare annual financial statements required by Guam statute; (3) purchased equipment without complying with the Legislature's procurement rules; and (4) did not account for office equipment and other reportable property purchased with legislative funds. These conditions occurred because the Legislature did not have written guidelines defining allowable and unallowable expenditures, a comprehensive accounting system, and written procedures for implementing legislative procurement and property management rules. As a result, the Legislature: (1) incurred almost \$709,000 in questionable expenditures; (2) did not have adequate accountability over legislative expenditures of \$51.5 million; (3) did not have assurance that full value was received for equipment and services totaling approximately \$241,000; and (4) did not have adequate accountability over reportable property totaling approximately \$55,000. Based on the Legislature's response to our

final report, we considered one of the report's six recommendations resolved and implemented and two recommendations resolved but not implemented, and we requested additional information for the remaining three recommendations. This information was not due by the end of this reporting period.

Costs of \$5 Million Questioned

Although the Guam Mass Transit Authority had taken action to improve financial controls, reduce operating costs, and increase revenues, it: (1) issued contracts in which contractors were compensated on a cost plus a percentage of cost basis; (2) incurred and paid costs before contracts were approved; (3) issued purchase orders on a noncompetitive basis; (4) issued contracts to companies that employed immediate family members of Authority procurement officials; and (5) did not comply with the staffing level authorized by the Guam Legislature. In addition, the Authority had not ensured that: (1) contractors' invoices included only supported costs which were in compliance with contract terms; (2) contractors' costs were within their approved budgets; and (3) the maintenance and repair contractor maintained an adequate number of buses to meet the Authority's service needs. These conditions occurred because the Authority had not developed and implemented procurement and contract oversight procedures. In addition, the former Board of Directors had not provided adequate oversight and control over Authority management. As a result, during fiscal years 1993 through 1995, the Authority incurred questioned costs of about \$5 million. Based on the Authority's

response to our draft report and documents subsequently provided, we considered all five of the report's recommendations resolved and implemented.

Former Businessman Sentenced

A joint OIG-FBI investigation resulted in the conviction of a Guam businessman in connection with the bribery of an undercover FBI agent posing as a U.S. Department of Labor (DOL) official. The Wage and Hour Division of DOL had assessed the businessman a \$300,000 fine in connection with wage and hour violations. The businessman paid a \$26,000 bribe to obtain a reduction of the wage and hour fine. The businessman was sentenced to 6 months of home confinement, 3 years of probation, and 750 hours of community service; was ordered to make restitution in the amount of \$300,000; and was fined \$12,050.

Former Company Official Sentenced

A former official of a Guam golf course company pled guilty in Federal Court, Agana, Guam, to one charge each of wire fraud and money laundering in connection with a scheme that involved bribery of a Government of Guam official to lower the appraised value of public land. The golf course company then leased the land under favorable terms from the Government of Guam to construct a golf course. The official also solicited and received kickbacks from contractors who were awarded contracts to construct various aspects of the golf course. The official was sentenced to 27 months of imprisonment, 3 years of probation on each charge, and 500 hours of

community service. The official was also required to surrender 69,500 shares of personally owned golf course stock to a business that was victimized by the scheme.

U.S. VIRGIN ISLANDS

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

On September 15, 1995, Hurricane Marilyn struck the U.S. Virgin Islands, causing major damage to public and private structures and prompting the President to issue a major disaster declaration. As a result, as of July 2, 1996, FEMA approved disaster grants of \$109.6 million (\$98.8 million as the Federal share and \$10.8 million as the local share) for the Virgin Islands Office of Management and Budget. Reviews were conducted under a cooperative agreement between OIGs of FEMA and DOI, with participation from the Virgin Islands Bureau of Audit and Control. These reviews covered four functional areas: grant administration, accounting controls, hurricane-related contracting, and community disaster loans. As of March 31, 1997, all 13 of the final reports on the hurricane-related audits had been issued. The five reports issued since our October 1996 semiannual report (eight reports were issued prior to that date) are summarized as follows:

- Grant Administration. The Virgin Islands Office of Management and Budget established procedures to oversee financial and program operations of the Public Assistance Program, which comprises

disaster-related projects involving public facilities owned by local governments and nonprofit organizations. However, the information required by the Office to monitor the results of disaster-related activities, such as drawdown and disbursement of funds data, was not processed by the Virgin Islands Department of Finance in a timely manner because of insufficient numbers of personnel at the Department to post the data timely to the Financial Management System. As a result, six drawdowns of funds, totaling \$18.6 million, received through December 31, 1995, were not recorded as of February 1996, and expenditures of \$14.5 million that were recorded for Program projects as of December 31, 1995, did not represent the total expenditures through that date. We made seven recommendations that addressed financial management, project administration, and the potential for funding duplicative disaster recovery efforts. Based on the Governor's response to the final report, we considered four of the report's seven recommendations resolved and implemented, one recommendation resolved but not implemented, and two recommendations unresolved. The unimplemented and unresolved recommendations were referred to the Assistant Secretary for Policy, Management and Budget for tracking of implementation and/or for resolution.

- Accounting Controls. The Virgin Islands Department of Health had not established procedures and controls that, in our opinion, would address the specific record-keeping requirements for FEMA or the Virgin Islands Government. We recommended that the Director of the Virgin

Islands Office of Management and Budget, in his capacity as the Governor's Authorized Representative, direct the Department to implement procedures and controls to ensure that: (1) costs are properly allocated among Damage Survey Reports; (2) adequate documentation is maintained for hurricane-related expenditures; and (3) competitive procedures are used for procurements. Based on the Office's response to the draft report, we considered the report's recommendation resolved and implemented.

The Virgin Islands Department of Public Works designed a system of accounting controls and procedures that should be adequate to address FEMA's record-keeping requirements, but it did not fully implement those controls and procedures. Based on the response to the final report from the Office of Management and Budget, which responded for the Department, we considered all of the report's three recommendations resolved but not implemented and requested additional information on the recommendations.

The Virgin Islands Water and Power Authority implemented a system of accounting controls and procedures that should be adequate to address FEMA's record-keeping requirements, but Authority personnel did not comply with those established controls and procedures. Specifically, the Authority did not always identify expenditures to specific Damage Survey Reports; it issued at least two "cost plus percentage of cost" contracts, which are prohibited by FEMA's requirements; and it did not have adequate control over materials and supplies used during the recovery process. Based on the Authority's response

to the draft report, we considered four of the report's seven recommendations resolved and implemented and requested that the Authority reconsider the remaining three recommendations, which are unresolved. The response to the final report was not due by the end of this reporting period.

- Contracting Practices. The Virgin Islands Department of Public Works made reasonable efforts to obtain competitive prices for debris removal services, but it did not process procurement actions through the Virgin Islands Department of Property and Procurement, as required by the Virgin Islands Code. As a result, the Government's interests were not safeguarded through formal contracts for debris removal services acquired at a total cost of approximately \$1.8 million. We recommended that the Department of Property and Procurement, in coordination with the Department of Public Works, establish contingency plans for procuring emergency debris removal and other emergency services in case of another hurricane or natural disaster. Based on the Governor's response to our draft report, we considered all three of the report's recommendations resolved but not implemented.

Improvements Over Land Rentals and Cash Collections Needed

The Division of Agriculture (now the Virgin Islands Department of Agriculture) did not: (1) ensure that farmers complied with the terms and conditions of formal rental agreements for the use of Government-owned land; (2) develop and maintain complete and accurate information on the status of leases and vacant parcels of

farmland under its jurisdiction; (3) collect all revenues due the Government for agricultural programs; (4) purchase agricultural products in accordance with existing procurement laws and regulations; (5) improve inventory control over agricultural products held for resale; and (6) repair its office facilities on St. Thomas to make them safe for Division employees. As a result of these deficiencies, the Division lost at least \$90,000 in potential land rental revenues and did not adequately control annual cash collections of about \$200,000 and inventories of agricultural products valued at about \$207,000. The Governor of the Virgin Islands did not respond to the report's eight recommendations, which were referred to the Assistant Secretary for Policy, Management and Budget for resolution.

Workmen's Compensation Deficiencies Cited

Based on our review of the Government of the Virgin Islands Workmen's Compensation Program, we concluded that the Division of Workmen's Compensation and the Office of the Government Insurance Fund needed to make improvements in the areas of collecting insurance premiums, disbursing compensation, and safeguarding Government Insurance Fund resources. Specifically, the Office of the Government Insurance Fund was not effectively enforcing the collection of workmen's compensation premiums because of limited coordination, collection efforts, and communication between the respective offices; the Division of Workmen's Compensation took as long as 5 months to process employee claims and did not periodically reevaluate the status of claimants receiving disability payments

because of insufficient priority on these issues, inadequate followup, insufficient dissemination of information to employers and employees, and inefficient organization; and the Office of the Government Insurance Fund did not ensure that revenues and expenditures were authorized and properly recorded in the Fund's accounting records because of insufficient review of Fund transactions and inadequate reconciliation of accounts. We made 15 recommendations to the Governor of the Virgin Islands to address these issues. The Virgin Islands Department of Labor agreed to take action to address seven of the recommendations, for which we requested documentation evidencing completion of the planned actions. However, the eight recommendations relating to insurance premium collections and Fund administration are considered unresolved because the Governor of the Virgin Islands did not respond to these recommendations.

Loan Application Process and Collection Enforcement Improvements Needed

The Virgin Islands Small Business Development Agency needed to improve its loan application process and the level of collection enforcement for delinquent loans. Specifically, we found that the Agency: (1) did not always adequately verify and analyze data in loan application packages to determine the applicants' credit worthiness, financial stability, and ability to repay the loans; (2) did not always secure adequate collateral to protect the Government's interests; (3) did not maintain an up-to-date record of outstanding loans; (4) did not refer loans in

default to a private collection agency or to the Virgin Islands Attorney General in a timely manner; and (5) did not provide technical assistance to borrowers to help them better manage their business finances. These deficiencies occurred because Agency personnel did not supplement basic guidelines by establishing comprehensive policies and procedures for analyzing loan applications and for determining the type of collateral that would be considered adequate. As a result of these deficiencies, the Agency had an overall delinquency rate of 70 percent, which represented 295 active loans, totaling about \$6.1 million, that had become delinquent since May 1971. In addition, the Agency was required to pay off at least 15 guaranteed loans, totaling more than \$600,000, that were defaulted on by the original borrowers. Based on the Governor's response to our draft report, we considered all four of the report's recommendations resolved but not implemented.

Program Administration Could Be More Effective

The Virgin Islands Department of Health administered the Women, Infants and Children (WIC) Program in an effective manner and in compliance with grant terms and applicable laws and regulations. However, we believe that administration of the WIC Program could be even more effective if the Department took the following actions: (1) ensured that administrative funds were expended in accordance with established criteria and used exclusively for WIC Program activities; (2) required Program personnel to query applicants and document the results for

income contributions from persons outside the household; (3) required a competent professional authority (as defined in 7 CFR 246.2) to review and approve nutritional risk assessments and food package determinations at the time of certification of applicants; and (4) updated the drawdown process for the food portion of the grant funds. Based on the response to the draft report from the Governor of the Virgin Islands, we considered four of the report's six recommendations resolved but not implemented and two recommendations unresolved. Although we requested additional information for the unresolved recommendations, this information was not due by the end of this reporting period.

Minerals Management Service

Contractor's Costs Questioned

During 1985 and 1986, MMS issued four cost-plus-fixed-fee contracts to study California coastal commercial and sport fisheries, monitor gray whales, and administer technical conferences on the Alaska and Pacific Outer Continental Shelves. After modifications, the contracts totaled \$1,681,539. During 1995, we audited the contractor's claim for \$1,665,636 and classified \$720,169 as unsupported. In response to that report, the contractor reconstructed its accounting system and located documentation that was not available during the initial audit. This resulted in the costs claimed being increased by \$237, to \$1,665,873. We questioned

\$180,134 of the \$1,665,873 because the costs were in excess of costs incurred, were duplicated, were unsupported, or were for the purchase of unallowable beverages at a conference. A response to this report was not due by the end of this reporting period.

Record Penalty Imposed for Unsafe Operation of Offshore Oil Well

An oil company agreed to pay a record \$1,165,000 penalty in settlement of a lawsuit for alleged violations of critical safety regulations on its offshore drilling platform in the Pacific Ocean near Ventura, California. The investigation revealed that the oil company had been operating an oil well from May through September 1994 with nonfunctioning safety valves. These critical valves are designed to prevent blowouts, the uncontrolled dangerous flow of oil and natural gas, and are considered to be the most important safety feature on an offshore oil well. This is the largest penalty ever assessed for violation of the Outer Continental Shelf Lands Act and reflects rigorous enforcement of safety regulations to protect against catastrophic consequences of oil spills.

Multi-Office

Royalty Collections To Be Enhanced

In accordance with Section 302(b) of the Federal Oil and Gas Royalty Management Act of 1982, OIG issued its Biennial Report on the Federal Royalty Management System for fiscal years 1994 and 1995, which was the sixth Biennial Report issued. The report was prepared based on the results of 11 audit

reports that were issued by OIG and 1 audit report issued by GAO on the operations of the System by BLM and MMS. The 12 audit reports summarized in the Biennial Report had monetary impacts totaling over \$92 million on various aspects of the System. OIG concluded that MMS had made significant progress in implementing the recommendations from the Task Force on Royalty Compliance and that BLM had discontinued the rental rate reduction for oil and gas leases issued before 1987. GAO concluded that MMS needed to encourage the development of nonexplosive technologies for removing well structures so that environmental damage would be eliminated or minimized and to develop an overall strategy for properly plugging and abandoning wells and for clearing lease sites when oil and gas production ended. The Biennial Report stated that further improvements were needed to enhance oil and gas royalty collections, but the Biennial Report did not make any new recommendations, stating that "the Department has generally been responsive to the [28] audit recommendations (made in the 12 audit reports) and has made the suggested improvements to the Program."

Improvements in Overtime Controls Needed

DOI did not have adequate guidance on the use of administratively uncontrollable overtime. Specifically, four of the five bureaus that used this form of premium pay had not issued sufficient procedures for documenting overtime work, computing the overtime pay rates, or establishing employee eligibility for the pay. In some instances, bureaus did not comply

with bureau-issued guidance on the use of administratively uncontrollable overtime. As such, we concluded that DOI did not have assurance that administratively uncontrollable overtime payments were appropriate or were computed properly. Although we found that the methods used by two bureaus to compute overtime rates resulted in excess payments totaling as much as \$70,000, we found no evidence that the bureaus or their employees systematically abused this form of premium pay. To address the deficiencies, we recommended that DOI issue policies and procedures for the use of administratively uncontrollable overtime, the bureaus issue policies to implement DOI guidelines and ensure compliance with these guidelines, and one bureau discontinue the use of administratively uncontrollable overtime by employees who do not meet Federal and DOI eligibility requirements. Based on DOI's response to our draft report, we considered one of the report's three recommendations resolved and implemented and two recommendations resolved but not implemented. Accordingly, the unimplemented recommendations were referred to the Assistant Secretary for Policy, Management and Budget for tracking of implementation.

National Park Service

High Cost of Employee Housing Noted

OIG concluded that the decision of the National Park Service (NPS) to build high quality, energy efficient single-family homes resulted in high-cost employee housing at Grand Canyon and Yosemite National Parks. Specifically, NPS spent \$29.2 million to plan, design, develop infrastructure for, and construct 23 single-family houses at Grand Canyon National Park and 34 apartments and 19 single-family houses at Yosemite National Park. On a per house basis, the average costs of the single-family homes were \$390,000 at Grand Canyon and \$584,000 at Yosemite National Parks. In contrast, single-family housing costs in the private sector ranged from an estimated \$102,000 to \$250,000 near Yosemite National Park and from an estimated \$115,000 to \$232,000 near Grand Canyon National Park. NPS attributed the higher housing costs to expenses for designing the homes and acquiring materials that provided greater energy efficiency, lower maintenance costs, and greater durability. We recommended that NPS focus its efforts on meeting its housing needs in a cost-effective manner. Based on NPS's response to our final report, we considered the report's recommendation resolved and implemented.

Improvements in Oversight of Concessioners Needed

NPS's National Capital Area (Washington, D.C.) was generally providing adequate management and oversight of two of its concessioners. However, improvements were needed in preparing operating and maintenance plans, scheduling and monitoring operating hours and seasons, approving rates and prices, modifying a contract to reflect changes in the number of facilities operated, ensuring that one concessioner rendered services in compliance with its concessions contract, ensuring that concessioners paid the proper amounts of utility costs and building use and franchise fees, and ensuring that the concessioners maintained adequate controls over revenues on which franchise fees are based. These improvements were needed because NPS had not implemented measures to ensure that concessioners: (1) complied with NPS regulations and concessions contract provisions and (2) maintained adequate records of concessions revenues. Also, NPS had not ensured that one concessioner provided services in accordance with the terms of its concessions contract. Based on NPS's response to the draft report, we considered two of the report's eight recommendations resolved and implemented and six recommendations resolved but not implemented.

Equitable Adjustment Proposal Filed

NPS entered into a contract with a construction company to provide building, parking, and roadway improvements to a beach facility. The contractor filed an equitable adjustment proposal of \$1,143,635 for extended overhead, financial damages, and extra work related to construction delays. At our request, the Defense Contract Audit Agency audited the proposal and questioned the entire \$1,143,635. The cost exceptions identified were for payments made to subcontractors that exceeded the subcontract price, extended overhead costs for delays that were caused by the contractor, unsupported charges for financial damages caused by purported Government delays, and disallowed liquidated damages not assessed by NPS. A response to this report was not due by the end of this reporting period.

Small Business Set-Aside Contract Obtained Illegally

NPS awarded a \$71,688 contract in 1994 to a Seattle, Washington, corporation to furnish, deliver, and set up a double-wide manufactured housing unit to be used as office space for a national park in Idaho. The contract was set aside for small businesses and required a certification from the bidder that it was a small business concern. The company specifically represented to NPS that it was a small business concern and that it therefore qualified for bidding under the contract. In June 1995, the company successfully completed the contract, and the work was accepted by NPS. However, in April 1996,

NPS learned that the company was, in fact, a large business and had misrepresented its size. NPS referred these findings to OIG, which opened an investigation and reported its findings to the Department of Justice's U.S. Attorney's Office in Seattle. Although the U.S. Attorney's Office declined criminal prosecution, it decided to pursue civil remedies against the corporation under the False Claims Act, which provides up to triple damage awards against companies making false claims to the Government. Based on this civil pursuit, the corporation paid a \$5,000 fine in settlement of its false claims.

Office of Surface Mining Reclamation and Enforcement

Additional Controls Over Technical Assistance Agreement Needed

OSM needs to strengthen controls over a technical assistance agreement with the Republic of Indonesia. In that regard, we found that financial information related to the technical assistance project was not reported consistently or documented adequately. Specifically, costs recorded in billing statements did not agree with costs recorded in quarterly reports, and insufficient documentation was maintained to support the costs on which a fixed administrative overhead rate was applied. We also found that OSM needs to improve

coordination between the assistance program director and OSM staff to ensure compliance with the agreement's financial management, accounting, and reporting requirements. Based on OSM's response to the draft report, we considered all three of the report's recommendations resolved but not implemented.

U.S. Fish and Wildlife Service

Costs of Wildlife and Sport Fish Restoration Grants Questioned

OIG issued three audit reports prepared by the Defense Contract Audit Agency on the costs claimed for reimbursement under grants awarded to the States of Connecticut, Wyoming, and California for the period of July 1993 through June 1995 for sport fish and wildlife restoration. The audits were requested by the U.S. Fish and Wildlife Service (FWS). Responses to these reports were not due by the end of this reporting period.

In the first audit, the Audit Agency reviewed costs of \$8,146,877 spent by the State of Connecticut. Of this amount, the Audit Agency questioned costs of \$1,750,514, which consisted of \$1,606,605 for labor and fringe benefits for State employees who were not working directly on the grant and \$143,909 for travel, supplies, and other expenses because the State could not provide documentation that the expenses were chargeable to the grant.

In the second audit, the Audit Agency reviewed costs of \$14,961,502 spent by the State of Wyoming. Of this amount, the Audit Agency questioned costs of \$190,417, which consisted of \$168,417 for excessive vehicle usage costs and \$22,000 for construction of a restroom and changing facility, which were not allocable to the grant project.

In the third audit, the Audit Agency questioned costs of \$3,351,268 of the \$36,425,434 spent by the State of California. These costs consisted of \$3,238,665, which were allocable to another Federally funded program, and \$112,603, which represented FWS's share of Hunter Safety Instruction Validation Stamp fees that were not deducted from program costs, as required by regulations.

U.S. Geological Survey

Purchase Card Fraud Discovered

An employee with the U.S. Geological Survey's (USGS) Water Resources Division in Atlanta, Georgia, made charges of \$25,575 to a Government purchase card for personal goods and services not related to USGS's mission. The purchase card is a credit card used throughout DOI for official small purchase activities. The investigation revealed that from December 1995 through August 1996, the employee charged goods and services for personal benefit and concealed the purchasing activity from her supervisor's attention by falsely reporting no purchasing activity against the purchase card. During the investigation, the employee resigned from USGS and moved from the Atlanta area. The employee pled guilty to wire fraud in connection with the theft and was sentenced to 6 months of imprisonment, 3 months of home confinement, 3 years of supervised release, and 200 hours of community service. The employee also was ordered to make restitution in the amount of \$25,575.

APPENDIX 1

SUMMARY OF AUDIT ACTIVITIES FROM OCTOBER 1, 1996, THROUGH MARCH 31, 1997

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 and Grant Audits	Single Audits	
REPORTS ISSUED TO:				
Department/ Office of the Secretary	6	1	10	17
Fish and Wildlife and Parks	2	12	81	95
Indian Affairs	4	4	202	210
Insular Areas	14	0	19	33
Land and Minerals Management	7	6	79	92
Water and Science	4	15	20	39
Subtotal	37	38	411	486
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
Indian Tribes and Organizations	162	0	0	162
State Agencies	31	0	0	31
Subtotal	193	0	0	193
TOTAL	230	38	411	679

APPENDIX 2

AUDIT REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1997

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended March 31, 1997. 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

97-I-136 JUDGMENT FUNDS AWARDED TO THE SEMINOLE NATION OF OKLAHOMA (11/7/96)

97-I-196 STATEMENT OF ASSETS AND TRUST FUND BALANCES AT SEPTEMBER 30, 1995, OF THE TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (12/13/96)

97-I-504 DIRECT AND GUARANTEED LOAN PROGRAMS, EASTERN AREA OFFICE, BUREAU OF INDIAN AFFAIRS (3/10/97)

97-I-549 REVIEW OF UNDELIVERED ORDERS AT SELECTED LOCATIONS, BUREAU OF INDIAN AFFAIRS (3/3/97)

BUREAU OF LAND MANAGEMENT

97-I-319 BUREAU OF LAND MANAGEMENT COMBINED COMPARATIVE FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (1/16/97)

97-I-375 EXPENDITURES CHARGED TO THE WILD HORSE AND BURRO PROGRAM, BUREAU OF LAND MANAGEMENT (2/7/97)

BUREAU OF RECLAMATION

97-I-683 MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE CENTER, BUREAU OF RECLAMATION (3/31/97)

INSULAR AREAS

Guam

97-I-241 GUAM MASS TRANSIT AUTHORITY, GOVERNMENT OF GUAM (3/31/97) **\$4,977,487

97-I-488 FINANCIAL MANAGEMENT MODERNIZATION PROJECT, GOVERNMENT OF GUAM (2/19/97)

97-I-591 GUAM LEGISLATURE, GOVERNMENT OF GUAM (3/24/97) *\$1,004,084

97-I-617 FOLLOWUP OF RECOMMENDATIONS CONCERNING FOOD SERVICES OPERATIONS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (3/26/97) **\$351,231

U.S. Virgin Islands

97-E-29 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, DEPARTMENT OF HEALTH, GOVERNMENT OF THE VIRGIN ISLANDS (10/9/96)

97-I-40 DIVISION OF AGRICULTURE, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (10/21/96)
****\$90,000

97-E-55 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (10/21/96)

97-E-189 SUBGRANT ADMINISTRATION FOR DISASTER ASSISTANCE FUNDS, OFFICE OF MANAGEMENT AND BUDGET, GOVERNMENT OF THE VIRGIN ISLANDS (11/26/96)

97-E-239 PROCUREMENT PRACTICES FOR HURRICANE-RELATED DEBRIS REMOVAL, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (12/17/96)

97-I-243 WORKMEN'S COMPENSATION PROGRAM, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/96)** \$875,000 & **** \$1,655,000

97-I-257 SMALL BUSINESS DEVELOPMENT AGENCY, GOVERNMENT OF THE VIRGIN ISLANDS (1/15/97)
*\$6,100,000

97-E-279 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, VIRGIN ISLANDS WATER AND POWER AUTHORITY (1/7/97)

97-I-590 SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANTS AND CHILDREN, DEPARTMENT OF HEALTH, GOVERNMENT OF THE VIRGIN ISLANDS (3/24/97)
**\$32,500

MINERALS MANAGEMENT SERVICE

97-I-445 MINERALS MANAGEMENT SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (2/7/97)

MULTI-OFFICE

97-I-408 BIENNIAL REPORT ON THE FEDERAL ROYALTY MANAGEMENT SYSTEM FOR FISCAL YEARS 1994 AND 1995 (2/19/97)

97-I-548 ADMINISTRATIVELY UNCONTROLLABLE OVERTIME, DEPARTMENT OF THE INTERIOR (2/27/97)

NATIONAL PARK SERVICE

97-I-224 COST OF CONSTRUCTION OF EMPLOYEE HOUSING AT GRAND CANYON AND YOSEMITE NATIONAL PARKS, NATIONAL PARK SERVICE (12/6/96)

97-I-515 OVERSIGHT OF CONCESSIONS OPERATIONS AND FEE PAYMENTS, GUEST SERVICES, INC., AND ROCK CREEK PARK HORSE CENTER, INC., NATIONAL PARK SERVICE (2/28/97)

OFFICE OF THE SECRETARY

97-I-396 OFFICE OF INSULAR AFFAIRS CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (1/29/97)

97-I-550 RECOVERY OF COSTS OF THE WORKING CAPITAL FUND, OFFICE OF AIRCRAFT SERVICES, OFFICE OF THE SECRETARY (3/12/97)

97-I-619 DEPARTMENT OF THE INTERIOR DEPARTMENTAL OFFICES FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (3/17/97)

97-I-682 DEPARTMENT OF THE INTERIOR ACTIVITIES RELATED TO MANAGEMENT OF THE NATURAL RESOURCES DAMAGE ASSESSMENT RESTORATION FUND (3/31/97)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

97-I-56 STATE RECLAMATION AND REGULATORY GRANT PROGRAMS, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT (10/29/96)

97-I-165 FINANCIAL CONTROLS OVER THE TECHNICAL ASSISTANCE AGREEMENT WITH THE REPUBLIC OF INDONESIA (12/3/96)

97-I-271 OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (12/30/96)

U.S. GEOLOGICAL SURVEY

97-I-98 GENERAL CONTROL ENVIRONMENT OF THE FEDERAL FINANCIAL SYSTEM AT THE RESTON GENERAL PURPOSE COMPUTER CENTER (10/31/96)

CONTRACT AND GRANT AUDITS

BUREAU OF INDIAN AFFAIRS

97-E-226 NEW MEXICO STATE UNIVERSITY, COSTS INCURRED FOR FISCAL YEAR ENDED JUNE 30, 1995 (12/11/96)

97-E-227 NEW MEXICO STATE UNIVERSITY, OVERHEAD COST PROPOSAL TO ESTABLISH NEGOTIATED FIXED RATES FOR FISCAL YEAR ENDED JUNE 30, 1997 (12/12/96)

97-E-431 C.C. JOHNSON AND MALHOTRA, P.C., FINAL COST PROPOSAL SUBMITTED TO THE BUREAU OF INDIAN AFFAIRS UNDER CONTRACT NO. CMK00130291 (2/6/97) **\$2,887

97-E-628 C.C. JOHNSON AND MALHOTRA, P.C., SELECTED BILLS SUBMITTED TO THE BUREAU OF INDIAN AFFAIRS UNDER CONTRACT NO. CMK00130291 (3/19/97)

BUREAU OF LAND MANAGEMENT

97-E-188 PACER INFOTEC, INC., LABOR FLOOR CHECK (11/27/96)

97-E-398 HALIBURTON NUS ENVIRONMENTAL CORPORATION, COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 28, 1991 (2/6/97)

97-E-399 HALIBURTON NUS ENVIRONMENTAL CORPORATION, COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 28, 1992 (2/6/97)

97-E-451 INFOTEC DEVELOPMENT, INC., DATA PRODUCTS DIVISION, COSTS INCURRED FOR FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/13/97)

97-E-539 COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, BILLING SYSTEM (3/3/97)

BUREAU OF RECLAMATION

97-E-190 BURNS AND ROE SERVICES CORPORATION, COSTS INCURRED FOR CALENDAR YEAR 1993 (11/27/96)

97-E-242 BURNS AND ROE SERVICES CORPORATION, COSTS INCURRED FOR CALENDAR YEAR 1994 (12/19/96)

97-E-336 J. WALLACE ENTERPRISES, INC., AND AMERICAN BONDING COMPANY, COSTS CLAIMED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (1/24/97) *\$806,106

97-E-448 MCCAOW'S DRILLING (USA), INC., CLAIM SUBMITTED TO BUREAU OF RECLAMATION UNDER CONTRACT NO. 1-CC-30-09150 (2/13/97) *\$479,061

INSULAR AREAS

U.S. Virgin Islands

97-E-519 VIRGIN ISLANDS WATCH QUOTA APPLICATIONS, CALENDAR YEAR 1997 (2/28/97)

MINERALS MANAGEMENT SERVICE

97-E-160 APPLIED SCIENCE ASSOCIATES, INC., COSTS INCURRED FOR FISCAL YEAR ENDED APRIL 30, 1992 (11/20/96) **\$1,600

97-E-310 MBC APPLIED ENVIRONMENTAL SCIENCES, FOLLOWUP OF COSTS SUBMITTED TO MINERALS MANAGEMENT SERVICE (1/24/97) **\$180,134 & ***\$76,974

MULTI-OFFICE

97-E-245 JOB CORPS, INDEPENDENT AUDITORS' REPORT AND COMBINING SCHEDULES OF EXPENSES FOR TWO FISCAL YEARS ENDED JUNE 30, 1993 (12/19/96)

NATIONAL PARK SERVICE

97-E-180 EMS CONSULTANTS, COSTS INCURRED FOR FISCAL YEAR ENDED APRIL 30, 1996 (11/21/96)

97-E-441 SHARP CONSTRUCTION COMPANY, INC., CLAIM AGAINST NATIONAL PARK SERVICE UNDER CONTRACT NO. 1443CX160093902 (2/12/97) *\$1,143,635

97-E-589 RESERV CONSTRUCTION COMPANY, INC., COST PROPOSAL SUBMITTED TO THE NATIONAL PARK SERVICE UNDER SOLICITATION NO. 1443CX500095905 (3/10/97) *\$163,076

U.S. BUREAU OF MINES

97-E-225 BOEING AEROSPACE OPERATIONS, INC., LABOR ACCOUNTING SYSTEM (12/12/96)

U.S. FISH AND WILDLIFE SERVICE

97-E-100 U.S. FISH AND WILDLIFE SERVICE WILDLIFE AND SPORT FISH RESTORATION GRANTS TO CONNECTICUT, TWO FISCAL YEARS ENDED JUNE 30, 1995 (10/30/96) **\$1,750,514

97-E-162 GEONEX MARTEL, INC., COST PROPOSAL SUBMITTED TO THE U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. 14-48-0009-006 (11/20/96)

97-E-440 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO WYOMING, TWO FISCAL YEARS ENDED JUNE 30, 1995 (2/10/97) **\$190,417

97-E-450 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO CALIFORNIA, TWO FISCAL YEARS ENDED MAY 31, 1995 (2/13/97) **\$3,351,268

97-E-596 BURNS AND MCDONNELL ENGINEERING COMPANY, INC., COST PROPOSAL SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. FWS-6-96-1029 (3/11/97)

97-E-610 WOODWARD-CLYDE FEDERAL SERVICES, COST PROPOSAL SUBMITTED BY HYDROSPHERE RESOURCE CONSULTANTS, INC., TO U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. FWS-6-96-1029 (3/12/97)

97-E-615 MCLAUGHLIN WATER ENGINEERS, LTD., COST PROPOSAL SUBMITTED BY HRS WATER CONSULTANTS, INC., TO U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. FWS-6-96-1029 (3/13/97)
*\$19,185

97-E-624 HYDROSPHERE RESOURCE CONSULTANTS, INC., COST PROPOSAL SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. FWS-6-96-1029 (3/18/97)

97-E-625 HRS WATER CONSULTANTS, INC., COST PROPOSAL SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. FWS-6-96-1029 (3/19/97)
*\$44,284

U.S. GEOLOGICAL SURVEY

97-E-115 HUGHES STX CORPORATION, COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-CR-97-SS-00001 (11/18/96)

97-E-120 SCIENCE APPLICATIONS INTERNATIONAL CORPORATION, COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-CR-97-SS-00001 (11/18/96)

97-E-121 SPACE IMAGING, INC., COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-CR-97-SS-00001 (11/18/96)

97-E-122 RAYTHEON E-SYSTEMS, INC., GARLAND DIVISION, COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-CR-97-SS-00001 (11/18/96)

97-E-161 COMPUTER SCIENCE CORPORATION, SYSTEM SCIENCES DIVISION, COSTS INCURRED FOR FISCAL YEAR ENDED MARCH 30, 1992 (11/27/96)

97-E-510 MICHAEL BAKER, JR., INC., COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER REQUEST FOR PROPOSAL NO. 1434-WR-97-SS-00006 (2/21/97)

97-E-511 MERRICK AND COMPANY, COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-WR-97-SS-00006 (2/21/97)

97-E-537 AERO-METRIC, INC., COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER REQUEST FOR PROPOSAL NO. 1434-WR-97-SS-00006 (2/26/97)

97-E-538 ANALYTICAL SURVEYS, INC., COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER REQUEST FOR PROPOSAL NO. 1434-WR-97-SS-00006 (2/26/97)

97-E-613 PHOTO SCIENCE, INC., COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-WR-97-SS-00006 (3/13/97)

97-E-614 NIES MAPPING GROUP, INC., COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-WR-97-SS-00006 (3/13/97) *\$13,505

97-E-623 HAMMON, JENSEN, WALLEN AND ASSOCIATES, COST PROPOSAL SUBMITTED TO U.S. GEOLOGICAL SURVEY UNDER SOLICITATION NO. 1434-WR-97-SS-00006 (3/18/97)

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

97-A-1 CHEYENNE RIVER SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/3/96)

97-A-2 WA HE LUTE INDIAN COMMUNITY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (10/3/96)

97-A-3 NAVAJO PREPARATORY SCHOOL, INC., FISCAL YEAR ENDED JUNE 30, 1996 (10/3/96)

97-A-4 LONEMAN SCHOOL CORPORATION, FISCAL YEAR ENDED JUNE 30, 1995 (10/3/96) **\$18,400

97-A-5 TWIN HILLS VILLAGE COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/3/96)

97-A-6 CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/3/96) **\$184,493

97-A-25 NAVAJO AREA SCHOOL BOARD ASSOCIATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/10/96)

97-A-27 SANTA ANA PUEBLO, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/10/96)

97-A-31 TABLE MOUNTAIN RANCHERIA BAND OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/10/96)

97-A-32 BLUE LAKE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/10/96)

97-A-33 SOUTHERN CALIFORNIA TRIBAL CHAIRMEN'S ASSOCIATION, INC., FISCAL YEAR ENDED MARCH 31, 1996 (10/10/96)

97-A-34 PONCA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/10/96)

97-A-41 GUIDIVILLE BAND OF POMO INDIANS, FISCAL YEAR ENDED JULY 31, 1995 (10/17/96)

97-A-42 SAC AND FOX TRIBE OF THE MISSISSIPPI IN IOWA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/17/96) **\$21,866

97-A-43 STOCKBRIDGE-MUNSEE COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/17/96)

97-A-44 SHOSHONE PAIUTE TRIBE (DUCK VALLEY RESERVATION), FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/17/96)

97-A-45 ASSINIBOINE AND SIOUX TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/17/96)

97-A-46 AROOSTOOK BAND OF MICMACS, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/17/96)

97-A-47 AMERICAN HORSE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (10/17/96) **\$8,363

97-A-48 ALL INDIAN PUEBLO COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1994 (10/17/96)

97-A-49 CONFEDERATED TRIBES OF THE GRAND RONDE COMMUNITY OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/18/96)

97-A-50 CUYAPAIPE BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/17/96)

97-A-59 YUPIIT SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (10/17/96)

97-A-60 DILLINGHAM CITY SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (10/17/96)

97-A-62 KASHUNAMIUT SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (10/17/96)

97-A-63 BRISTOL BAY
BOROUGH SCHOOL
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1996
(10/17/96)

97-A-77 SOUTHWEST
REGION SCHOOLS, FISCAL
YEAR ENDED JUNE 30, 1996
(10/22/96)

97-A-78 LAKE AND
PENINSULA SCHOOL
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1996
(10/22/96)

97-A-80 NENANA CITY
PUBLIC SCHOOLS, FISCAL
YEAR ENDED JUNE 30, 1996
(10/22/96)

97-A-81 DEVILS LAKE
PUBLIC SCHOOL DISTRICT
NO. 1, DEVILS LAKE, NORTH
DAKOTA, FISCAL YEAR
ENDED
JUNE 30, 1996 (10/22/96)

97-A-82 YA-KA-AMA
INDIAN EDUCATION AND
DEVELOPMENT, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30,
1995 (10/22/96)

97-A-83 FALLON
PAIUTE-SHOSHONE TRIBE,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(10/23/96)

97-A-84 CONFEDERATED
SALISH AND KOOTENAI
TRIBES OF THE FLATHEAD
NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(10/23/96)

97-A-85 WAMPANOAG
TRIBE OF GAY HEAD
(AQUINNAH), FISCAL YEAR
ENDED
SEPTEMBER 30, 1995
(10/23/96)

97-A-86 COW CREEK BAND
OF UMPQUA TRIBE OF
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1995
(10/23/96)

97-A-87 NATIVE VILLAGE
OF TANANA, FISCAL YEAR
ENDED
SEPTEMBER 30, 1995
(10/23/96)

97-A-88 ELK VALLEY
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1994
(10/23/96)

97-A-90 VALDEZ NATIVE
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1995
(10/23/96)

97-A-91 CONFEDERATED
TRIBES OF CHEHALIS
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(10/23/96)

97-A-92 PEORIA TRIBE
OF INDIANS OF OKLAHOMA,
FISCAL
YEAR ENDED
MARCH 31, 1996 (10/23/96)

97-A-105 MESCALERO
APACHE TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(10/29/96)

97-A-109 LOWER YUKON
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1996
(10/30/96)

97-A-111 KUKON-
KOYUKUK SCHOOL
DISTRICT, FISCAL
YEAR ENDED
JUNE 30, 1996 (10/30/96)

97-A-114 CHOCTAW
NATION OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(10/31/96)

97-A-116 DELAWARE TRIBE
OF WESTERN OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(10/31/96)

97-A-117 NATIVE VILLAGE
OF POINT HOPE, FISCAL
YEAR ENDED
DECEMBER 31, 1993
(10/31/96)

97-A-123 FOND DU LAC
DEVELOPMENT
CORPORATION
AND FOND DU LAC
MANAGEMENT, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1994 (11/7/96)

97-A-124 HOONAH CITY
SCHOOL DISTRICT, ALASKA,
FISCAL YEAR ENDED JUNE
30, 1996 (11/6/96)

97-A-125 BISMARCK
PUBLIC SCHOOL DISTRICT
NO. 1, BISMARCK, NORTH
DAKOTA, FISCAL YEAR
ENDED JUNE 30, 1996
(11/6/96)

97-A-126 BIG BAY DE NOC
SCHOOL DISTRICT, COOKS,
MICHIGAN, FISCAL YEAR
ENDED JUNE 30, 1996
(11/6/96)

97-A-127 YUKON FLATS
SCHOOL DISTRICT,
ALASKA, FISCAL YEAR
ENDED JUNE 30, 1996
(11/6/96)

97-A-130 FOND DU LAC
DEVELOPMENT
CORPORATION,
TWO FISCAL YEARS
ENDED DECEMBER 31, 1995
(11/7/96)

97-A-131 INDIAN
TOWNSHIP TRIBAL
GOVERNMENT, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(11/7/96)

97-A-132 SALT RIVER
PIMA-MARICOPA INDIAN
COMMUNITY, FISCAL YEAR
ENDED
SEPTEMBER 30, 1995
(11/7/96)

97-A-133 MENOMINEE
INDIAN TRIBE OF
WISCONSIN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(11/7/96)

97-A-134 TOHATCHI
SPECIAL EDUCATION AND
TRAINING CENTER, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(11/7/96) **\$151,256

97-A-135 SUSANVILLE
INDIAN RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (11/7/96)

97-A-142 SHAKOPEE
MDEWAKANTON SIOUX
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(11/14/96)

97-A-143 SHAKOPEE
MDEWAKANTON SIOUX
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(11/14/96)

97-A-144 PAIUTE INDIAN
TRIBE OF UTAH, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(11/14/96)

97-A-145 MECHOOPDA
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1995
(11/14/96)

97-A-146 CAMPO BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(11/14/96)

97-A-147 INTERTRIBAL
AGRICULTURE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(11/14/96) **\$1,400

97-A-148 SAC AND FOX
NATION OF MISSOURI,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(11/14/96)

97-A-149 DIBE YAZHI
HABITIIN OLTA, INC., DBA
BORREGO PASS SCHOOL,
TWO FISCAL YEARS ENDED
JUNE 30, 1995 (11/13/96)

97-A-166 NORTH
AMERICAN INDIAN CENTER
OF BOSTON,
INC., FISCAL YEAR ENDED
JUNE 30, 1995 (11/21/96)

97-A-167 BEAR RIVER
BAND OF THE
ROHNERVILLE
RANCHERIA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1992
(11/21/96) **\$2,717

97-A-168 CHEROKEE
NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(11/20/96)

97-A-169 CHEROKEE
NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(11/20/96)

97-A-170 KIPNUK
TRADITIONAL TRIBAL
COUNCIL, FISCAL YEAR
ENDED DECEMBER 31, 1995
(11/21/96)

7-A-171 SHOALWATER BAY
INDIAN TRIBE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(11/21/96)

97-A-174 ST. MARY'S
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1996
(11/21/96)

97-A-175 FORT BERTHOLD
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(11/21/96)

97-A-181 BERING STRAIT SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (11/21/96)

97-A-182 EGEGIK VILLAGE COUNCIL, FISCAL YEAR ENDED JUNE 30, 1996 (11/21/96)

97-A-197 DEVILS LAKE SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/5/96)

97-A-198 PLEASANT POINT PASSAMAQUODDY TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/5/96)

97-A-199 GREAT LAKES INDIAN FISH AND WILDLIFE COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-200 NORTHERN PLAINS INTERTRIBAL COURT OF APPEALS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (12/5/96)

97-A-201 SISSETON-WAHPETON SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/5/96) **\$1,166

97-A-202 NARRAGANSETT INDIAN TRIBE, TWO FISCAL YEARS ENDED DECEMBER 31, 1992 (12/5/96)

97-A-203 YAVAPAI-PRESCOTT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-205 COPPER RIVER NATIVE ASSOCIATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/4/96)

97-A-206 GLENWOOD SCHOOL DISTRICT NO. 401, KLICKITAT COUNTY, TWO FISCAL YEARS ENDED AUGUST 31, 1995 (12/4/96)

97-A-214 CHIEF LESCHI SCHOOLS, INC., FISCAL YEAR ENDED JUNE 30, 1995 (12/5/96)

97-A-215 RAMAH NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-216 SAINT STEPHENS INDIAN SCHOOL EDUCATION ASSOCIATION, INC., FISCAL YEAR ENDED JUNE 30, 1996 (12/5/96)

97-A-217 MUCKLESHOOT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-218 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-219 YAKUTA NATIVE ASSOCIATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-220 SQUAXIN ISLAND TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/5/96)

97-A-222 NATIVE VILLAGE OF KWIGILLINGNOK, KWIGILLINGNOK IRA COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/5/96)

97-A-234 TEMECULA BAND OF LUISENO MISSION INDIANS OF THE PECHANGA INDIAN RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/6/97)

97-A-235 TEMECULA BAND OF LUISENO MISSION INDIANS OF THE PECHANGA INDIAN RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/6/97)

97-A-251 FRAZER PUBLIC SCHOOL, TWO FISCAL YEARS ENDED JUNE 30, 1995 (12/17/96)

97-A-252 SHASTA COLLEGE, TRINITY JOINT COMMUNITY COLLEGE DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (12/17/96)

97-A-265 COPPER RIVER NATIVE ASSOCIATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/31/96)

97-A-285 NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (1/6/97)

97-A-288 CONFEDERATED TRIBES OF THE WARM SPRINGS RESERVATION OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/9/97)

97-A-290 ESTOM YUMENDA MAIDU OF ENTERPRISE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/9/97)

97-A-291 CENTRAL TRIBES OF SHAWNEE AREA, INC., TWO FISCAL YEARS ENDED NOVEMBER 30, 1995 (1/9/97)

97-A-293 MILLE LACS BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/8/97)
**\$6,161

97-A-294 SAULT STE. MARIE TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/20/97)

97-A-295 SHOSHONE-BANNOCK TRIBES, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/8/97)

97-A-297 MIAMI TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (1/9/97)

97-A-298 MIAMI TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (1/9/97)

97-A-299 MOHEGAN TRIBE OF INDIANS OF CONNECTICUT, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/8/97)

97-A-301 MIAMI TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/9/97)

97-A-302 COUSHATTA TRIBE OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1994 (1/8/97)

97-A-305 MISSISSIPPI BAND OF CHOCTAW INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/8/97)

97-A-314 YERINGTON PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/16/97)

97-A-315 FOREST COUNTY POTAWATOMI COMMUNITY, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/16/97)

97-A-316 CROW TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/16/97)

97-A-317 WALKER RIVER PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (1/16/97)

97-A-318 WALKER RIVER PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/16/97)

97-A-320 CABAZON BAND OF MISSION INDIANS, FISCAL YEAR ENDED JUNE 30, 1996 (1/16/97)

97-A-321 SMITH RIVER RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/16/97)

97-A-322 SANTA YNEZ BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/16/97)

97-A-323 ALABAMA-COUSHATTA INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/16/97)

97-A-324 PIINOLEVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1994 (1/16/97)

97-A-325 PINOLEVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/16/97)

97-A-326 QUZINKIE TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/16/97)

97-A-327 QUILEUTE
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(1/16/97) **\$5,876

97-A-329 YSLETA DEL SUR
PUEBLO, TIGUA INDIAN
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(1/17/97)

97-A-346 MAZANITA BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/23/97)

97-A-348 SWINOMISH
INDIAN TRIBAL
COMMUNITY,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/23/97)

97-A-349 AUGUSTINE BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(1/23/97)

97-A-350 FORT BIDWELL
INDIAN RESERVATION
COMMUNITY, FISCAL YEAR
ENDED
SEPTEMBER 30, 1993
(1/23/97)

97-A-351 FORT BIDWELL
INDIAN RESERVATION
COMMUNITY, FISCAL YEAR
ENDED
SEPTEMBER 30, 1994
(1/23/97)

97-A-355 ACOMA PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/23/97)

97-A-356 PORT GAMBLE
S'KLALLAM TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (1/23/97)

97-A-357 FORT SILL
APACHE TRIBE OF
OKLAHOMA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(1/23/97)

97-A-359 STANDING ROCK
SIOUX TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(1/23/97)

97-A-360 EASTERN
SHOSHONE TRIBE OF THE
WIND RIVER RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (1/23/97)

97-A-361 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, INC., FISCAL
YEAR ENDED
DECEMBER 31, 1995 (1/23/97)

97-A-362 KAIBAB BAND OF
PAIUTE INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (1/23/97)
**\$15,279

97-A-363 ELY SHOSHONE
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/23/97)

97-A-364 OGLALA SIOUX
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/23/97) **\$58,038

97-A-365 DUCKWATER
SHOSHONE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1993 (1/23/97)

97-A-366 DUCKWATER
SHOSHONE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (1/23/97)

97-A-367 DUCKWATER
SHOSHONE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (1/23/97)

97-A-392 OWENS VALLEY
INDIAN WATER
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 1996
(2/6/97)

97-A-393 BISHOP INDIAN
TRIBAL COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (2/6/97)

97-A-394 SITTING BULL
COLLEGE, FISCAL YEAR
ENDED JUNE 30, 1996
(1/29/97)

97-A-395 HOPI DAY
SCHOOL, FISCAL
YEAR ENDED
JUNE 30, 1994 (1/29/97)

97-A-401 HOPI DAY
SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1995
(1/29/97)
**\$3,719

97-A-409 IOWA TRIBE OF
OKLAHOMA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(2/6/97)

97-A-410 PALA BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(2/6/97)

97-A-411 PICAYUNE RANCHERIA OF THE CHUKCHANSI INDIANS, FISCAL YEAR ENDED OCTOBER 31, 1995 (2/6/97)
97-A-412 OTTAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/6/97)

97-A-413 SAUK-SUIATTLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/6/97)

97-A-414 SAUK-SUIATTLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/6/97)

97-A-419 EIGHT NORTHERN INDIAN PUEBLOS COUNCIL, INC., FISCAL YEAR ENDED MARCH 31, 1996 (2/5/97)

97-A-420 CIBECUE COMMUNITY EDUCATION BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1995 (2/5/97) **\$2,459

97-A-432 YANKTON SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/6/97)

97-A-433 ST. CROIX CHIPPEWA OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/6/97) **\$3,491

97-A-434 CHIPPEWA/ OTTAWA TREATY, FISHERY MANAGEMENT AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/6/97)

97-A-435 RED LAKE BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/6/97)

97-A-436 CHEROKEE BOYS CLUB, INC., FISCAL YEAR ENDED JUNE 30, 1996 (2/6/97)

97-A-437 MINNESOTA CHIPPEWA TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/6/97)

97-A-438 MENOMINEE TRIBAL ENTERPRISES, FISCAL YEAR ENDED JUNE 30, 1996 (2/6/97)

97-A-452 PAUMA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/13/97)

97-A-453 CHICKASAW NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/13/97)

97-A-469 AMERICAN INDIAN GRADUATE CENTER, FISCAL YEAR ENDED JUNE 30, 1995 (2/13/97)

97-A-470 CRAZY HORSE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (2/13/97)

97-A-473 POARCH BAND OF CREEK INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/13/97)

97-A-474 SAN CARLOS APACHE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/13/97)

97-A-475 NARRAGANSETT INDIAN TRIBE, TWO FISCAL YEARS ENDED DECEMBER 31, 1993 (3/6/97) **\$12,024

97-A-507 ATKA IRA COUNCIL, FISCAL YEAR ENDED JUNE 30, 1996 (2/19/97)

97-A-508 TABLE BLUFF RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (2/19/97)

97-A-509 BERING SEA FISHERMAN'S ASSOCIATION, FISCAL YEAR ENDED JUNE 30, 1995 (2/19/97)

97-A-516 OLD HARBOR TRIBAL COUNCIL, TRIBAL OPERATIONS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/24/97)

97-A-517 OLD HARBOR TRIBAL COUNCIL, INDIAN CHILD WELFARE ACT, FISCAL YEAR ENDED AUGUST 31, 1995 (2/24/97)

97-A-541 COQUILLE
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(2/27/97)

97-A-542 MAKAH TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(2/27/97)

97-A-543 SYCUAN BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED AUGUST 31,
1996 (2/27/97)

97-A-544 CAYUGA NATION,
FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(2/27/97)

97-A-545 HUALAPAI
TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1995
(2/27/97)

97-A-546 SOKAOGON
CHIPPEWA COMMUNITY,
MOLE LAKE BAND, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(2/27/97)

97-A-561 NATIVE VILLAGE
OF MEKORYUK (NVM),
FISCAL YEAR ENDED
SEPTEMBER 30, 1995 (3/6/97)

97-A-562 HOH TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995 (3/6/97)

97-A-563 UNITED
VILLAGES, INC., FISCAL
YEAR ENDED
DECEMBER 31, 1995 (3/6/97)
**\$1,740

97-A-564 COLUMBIA RIVER
INTER-TRIBAL FISH
COMMISSION, FISCAL YEAR
ENDED
DECEMBER 31, 1995
(3/6/97)

97-A-565 PAWNEE TRIBE
OF OKLAHOMA, TWO
FISCAL YEARS ENDED
DECEMBER 31, 1994 (3/6/97)

97-A-566 KETCHIKAN
INDIAN CORPORATION,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(3/6/97)

97-A-574 UPPER SIOUX
COMMUNITY, FISCAL YEAR
ENDED SEPTEMBER 30, 1993
(3/6/97)

97-A-585 PIERRE INDIAN
LEARNING CENTER, FISCAL
YEAR ENDED JUNE 30, 1995
(3/6/97)

97-A-593 PIERRE INDIAN
LEARNING CENTER, FISCAL
YEAR ENDED JUNE 30, 1994
(3/6/97)

97-A-611 CONFEDERATED
TRIBES OF SILETZ INDIANS
OF OREGON, FISCAL YEAR
ENDED DECEMBER 31, 1995
(3/13/97)

97-A-635 OJIBWA INDIAN
SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1995
(3/20/97)

97-A-636 OJIBWA INDIAN
SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1994
(3/20/97)

97-A-637 COOK INLET
TRIBAL COUNCIL, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(3/20/97)

97-A-662 PICURIS PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1994 (3/24/97)

97-A-663 SHIPROCK
ALTERNATIVE SCHOOLS,
INC., TWO FISCAL YEARS
ENDED JUNE 30, 1996
(3/25/97)

97-A-664 NATIVE VILLAGE
OF SELAWIK, FISCAL YEAR
ENDED DECEMBER 31, 1995
(3/25/97)

97-A-665 MECHOOPDA
INDIAN TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(3/25/97)

97-A-666 NATIVE VILLAGE
OF KIANA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(3/25/97)

97-A-669 SOBOBA BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED DECEMBER
31, 1995 (3/27/97)

97-A-674 ZUNI PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(3/27/97)

97-A-676 DULL KNIFE
MEMORIAL COLLEGE,
FISCAL YEAR ENDED
JUNE 30, 1996 (3/27/97)

97-A-677 OGLALA LAKOTA COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/27/97)

97-A-678 NORTHERN CHEYENNE TRIBAL SCHOOLS, FISCAL YEAR ENDED JUNE 30, 1996 (3/27/97) **\$406,858

BUREAU OF LAND MANAGEMENT

97-A-20 CLALLAM COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/8/96)

97-A-21 DOUGLAS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/8/96)

97-A-58 COLVILLE SCHOOL DISTRICT NO. 115, FISCAL YEAR ENDED AUGUST 31, 1995 (10/17/96)

97-A-79 LEWIS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/22/96)

97-A-113 COWLITZ COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/30/96)

97-A-128 WASATCH COUNTY, UTAH, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/6/96)

97-A-152 OKANOGAN COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/12/96)

97-A-153 LINN COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1996 (11/12/96)

97-A-204 GRANT COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1996 (12/4/96)

97-A-207 CHELAN COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/4/96)

97-A-208 VALLEY COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1995 (12/4/96)

97-A-209 DANIELS COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (12/4/96)

97-A-210 MCCONE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1995 (12/4/96)

97-A-249 MINNEHAHA COUNTY, SOUTH DAKOTA, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/17/96)

97-A-255 SPOTSYLVANIA COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (12/17/96)

97-A-262 NEW MEXICO STATE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1996 (12/31/96)

97-A-267 KING COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/20/96)

97-A-286 KENAI PENINSULA BOROUGH, FISCAL YEAR ENDED JUNE 30, 1996 (1/6/97)

97-A-292 ALLEGHANY COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/6/97)

97-A-296 WESTMORELAND COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/7/97)

97-A-300 AUGUSTA COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/6/97)

97-A-338 ROCKBRIDGE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/21/97)

97-A-339 HENRY COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/21/97)

97-A-340 HALIFAX COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/22/97)

97-A-342 LOS ALAMOS COUNTY, NEW MEXICO, FISCAL YEAR ENDED JUNE 30, 1996 (1/22/97)

97-A-343 ROCKINGHAM COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/22/97)

97-A-381 CHINCOTEAGUE, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (1/29/97)

97-A-421 NEW TOWN PUBLIC SCHOOL DISTRICT NO. 1, FISCAL YEAR ENDED JUNE 30, 1996 (2/6/97)

97-A-425 FAUQUIER COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/6/97)

97-A-426 SNOHOMISH COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/6/97)

97-A-427 WALLA WALLA COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/6/97)

97-A-428 KITTITAS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/6/97)

97-A-457 IDAHO STATE UNIVERSITY, TWO FISCAL YEARS ENDED JUNE 30, 1996 (2/13/97)

97-A-458 ORANGE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/13/97)

97-A-459 ANDERSON COUNTY, SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1996 (2/13/97)

97-A-461 PIERCE COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/13/97)

97-A-465 YAKIMA COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/13/97)

97-A-489 BOTETOURT COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-490 CARROLL COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-491 CRAIG COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-492 MONTGOMERY COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-493 FRANKLIN COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-494 PATRICK COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-495 PULASKI COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-496 SCOTT COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-497 WYTHE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-498 GRAYSON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-499 LEE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-500 FLOYD COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-501 DICKENSON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-505 FREDERICK COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-506 CHARLOTTE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/20/97)

97-A-525 SITKA, ALASKA, FISCAL YEAR ENDED JUNE 30, 1996 (2/26/97)

97-A-526 HARNEY COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1996 (2/26/97)

97-A-527 FERRY COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/26/97)

97-A-528 THOMPSON, CONNECTICUT, FISCAL YEAR ENDED JUNE 30, 1996 (2/26/97)

97-A-530 JEFFERSON COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/26/97)

97-A-531 APPOMATTOX COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/26/97)

97-A-532 WHITMAN COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/26/97)

97-A-534 BOISE STATE UNIVERSITY, TWO FISCAL YEARS ENDED JUNE 30, 1996 (2/26/97)

97-A-569 FOREST COUNTY, PENNSYLVANIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/6/97)

97-A-572 GRANT COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/6/97)

97-A-573 PEND OREILLE COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/6/97)

97-A-576 MADISON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/6/97)

97-A-577 BATH COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/6/97)

97-A-578 GREENE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/5/97)

97-A-579 AMHERST COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/5/97)

97-A-580 SMYTH COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/5/97)

97-A-581 RAPPAHANNOCK COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/5/97)

97-A-582 BENTON COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/5/97)

97-A-599 JACKSON COUNTY, OREGON, FISCAL YEAR ENDED JUNE 30, 1996 (3/11/97)

97-A-600 GILES COUNTY, VIRGINIA, FISCAL YEAR

ENDED JUNE 30, 1996 (3/11/97)

97-A-602 CHARLES CITY COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/11/97)

97-A-645 ACCOMACK COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/19/97)

97-A-646 ALBEMARLE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (3/19/97)

97-A-649 POWDER RIVER COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (3/19/97)

97-A-650 FAIRBANKS, NORTH STAR BOROUGH, ALASKA, FISCAL YEAR ENDED JUNE 30, 1996 (3/19/97)

97-A-667 RAVALLI COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (3/27/97)

BUREAU OF RECLAMATION

97-A-212 NEW MAGMA IRRIGATION AND DRAINAGE DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (12/5/96)

97-A-460 SEATTLE, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/13/97)

97-A-471 SANTA ANA WATERSHED PROJECT AUTHORITY, FISCAL YEAR ENDED JUNE 30, 1996 (2/13/97)

97-A-472 METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1996 (2/13/97)

97-A-638 ELSINORE VALLEY MUNICIPAL WATER DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (3/20/97)

97-A-639 TEHANA-COLUS CANAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/20/97)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

97-A-37 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/11/96) ***\$80,309

97-A-454 COMMONWEALTH PORTS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/14/97)

97-A-592 COMMONWEALTH PORTS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/11/97)

97-A-612 NORTHERN MARIANAS COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (3/13/97)

Federated States of Micronesia

97-A-155 COLLEGE OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11/18/96)

97-A-244 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/23/96) **\$166,523

97-A-455 COLLEGE OF MICRONESIA, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/14/97)

Yap

97-A-287 YAP COMMUNITY ACTION PROGRAM, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/6/97)

Guam

97-A-154 GUAM HOUSING AND URBAN RENEWAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/18/96)

97-A-281 GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (1/3/97)

97-A-289 GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/8/97)

97-A-447 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (2/11/97)

97-A-514 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/21/97)

97-A-521 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/25/97)

97-A-668 SANCTUARY, INCORPORATED, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/27/97)

Republic of Palau

97-A-335 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (1/22/97)

97-A-407 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (2/4/97) **\$2,883

97-A-481 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/19/97) **\$134,957

97-A-633 PALAU
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1993 (3/19/97)

NATIONAL BIOLOGICAL SERVICE

97-A-303 FIELD MUSEUM
OF NATURAL HISTORY,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/6/97)

97-A-560 ASSOCIATION OF
SYSTEMATICS
COLLECTIONS,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(3/7/97)

NATIONAL PARK SERVICE

97-A-18 AUSTIN, TEXAS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(10/8/96)

97-A-76 BLOOMINGTON,
INDIANA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(10/22/96)

97-A-94 NATIONAL PARK
SERVICE FUND OF WOMAN'S
PARTY CORPORATION,
FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(10/24/96)

97-A-107 SOUTHERN
ALLEGHENIES
CONSERVANCY,
FISCAL YEAR ENDED
MAY 31, 1996 (10/30/96)

97-A-173 ILLINOIS STATE
MUSEUM SOCIETY, FISCAL
YEAR ENDED JUNE 30, 1996
(11/21/96)

97-A-176 MADISON,
WISCONSIN, FISCAL YEAR
ENDED DECEMBER 31, 1995
(11/21/96)

97-A-179 EVERETT,
SNOHOMISH COUNTY,
WASHINGTON, FISCAL YEAR
ENDED
DECEMBER 31, 1995
(11/21/96)

97-A-211 MYSTIC SEAPORT
MUSEUM, INC., FISCAL
YEAR ENDED
APRIL 26, 1996
(12/4/96)

97-A-246 SULLIVAN
COUNTY, NEW YORK,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(12/17/96)

97-A-248 PORTAGE,
INDIANA, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(12/17/96)

97-A-253 TAZEWELL
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1996
(12/17/96)

97-A-268 DANVILLE,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1996
(12/23/96)

97-A-284 ALLEGHENY
RIDGE CORPORATION,
FISCAL YEAR ENDED
JUNE 30, 1996 (1/2/97)

97-A-337 WILLIAM MARSH
RICE UNIVERSITY, FISCAL
YEAR ENDED JUNE 30, 1996
(1/21/97)

97-A-341 SAN ANTONIO,
TEXAS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(1/22/97)

97-A-344 LYNCHBURG,
VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1996
(1/22/97)

97-A-353 ALICE FERGUSON
FOUNDATION, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (1/23/97)

97-A-354 FORD'S
THEATER SOCIETY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(1/23/97)

97-A-358 MISSOULA,
MONTANA, FISCAL YEAR
ENDED JUNE 30, 1996
(1/23/97)

97-A-382 NEW HANOVER
COUNTY, NORTH
CAROLINA,
FISCAL YEAR ENDED
JUNE 30, 1996 (1/29/97)

97-A-383 NATIVE
CALIFORNIA NETWORK,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(1/29/97)

97-A-384 DENVER ART
MUSEUM, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(1/29/97)

97-A-386 NEW HAMPSHIRE,
FISCAL YEAR ENDED
JUNE 30, 1995 (1/29/97)

97-A-387 EUGENE, OREGON,
FISCAL YEAR ENDED
JUNE 30, 1996 (1/29/97)

97-A-388 CARSON CITY,
NEVADA, FISCAL YEAR
ENDED JUNE 30, 1996
(1/29/97)

97-A-415 DEPARTMENT OF
PARKS AND TOURISM,
LITTLE ROCK, ARKANSAS,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/6/97)

97-A-416 DEPARTMENT OF
PARKS AND TOURISM,
LITTLE ROCK, ARKANSAS,
FISCAL YEAR ENDED
JUNE 30, 1995 (2/6/97)

97-A-422 WEST LAFAYETTE,
INDIANA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(2/6/97)

97-A-423 SANDY CITY,
UTAH, FISCAL YEAR ENDED
JUNE 30, 1996 (2/6/97)

97-A-430 PACIFIC
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(2/6/97)

97-A-463 TACOMA,
WASHINGTON, FISCAL YEAR
ENDED
DECEMBER 31, 1995
(2/13/97)

97-A-467 UNIVERSITY OF
MIAMI, FISCAL YEAR ENDED
MAY 31, 1996 (2/13/97)

97-A-468 NATIONAL
INSTITUTE FOR THE
CONSERVATION OF
CULTURAL PROPERTY, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (2/13/97)

97-A-503 UNIVERSITY OF
MASSACHUSETTS, FISCAL
YEAR ENDED JUNE 30, 1996
(2/20/97)

97-A-568 SPRINGFIELD,
OREGON, FISCAL YEAR
ENDED JUNE 30, 1996
(3/6/97)

97-A-570 MODESTO,
CALIFORNIA, FISCAL YEAR
ENDED JUNE 30, 1996
(3/6/97)

97-A-575 GRAYS HARBOR
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(3/5/97)

97-A-583 ERIE,
PENNSYLVANIA, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(3/5/97)

97-A-598 HELENA,
MONTANA, FISCAL YEAR
ENDED JUNE 30, 1996
(3/11/97)

97-A-603 ALBUQUERQUE,
NEW MEXICO, FISCAL
YEAR ENDED JUNE 30, 1996
(3/11/97)

97-A-607 GETTYSBURG,
PENNSYLVANIA, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(3/11/97)

97-A-608 SANTA FE,
NEW MEXICO,
FISCAL YEAR ENDED
JUNE 30, 1996 (3/11/97)

97-A-641 ST. PETERSBURG,
FLORIDA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(3/19/97)

97-A-643 OKLAHOMA CITY,
OKLAHOMA, FISCAL YEAR
ENDED JUNE 30, 1996
(3/19/97)

97-A-644 NEW ENGLAND
CONSERVATORY OF MUSIC,
FISCAL YEAR ENDED JUNE
30, 1996 (3/19/97)

97-A-672 PORTLAND,
MAINE, FISCAL YEAR
ENDED JUNE 30, 1996
(3/27/97)

97-A-673 EVART,
MICHIGAN, FISCAL YEAR
ENDED JUNE 30, 1996
(3/27/97)

OFFICE OF THE SECRETARY

97-A-118 UTAH, FISCAL
YEAR ENDED JUNE 30, 1995
(10/29/96) **\$527,000

97-A-129 STANFORD
UNIVERSITY, CALIFORNIA,
FISCAL YEAR ENDED
AUGUST 31, 1994 (11/6/96)

97-A-151 STANFORD UNIVERSITY, FISCAL YEAR ENDED AUGUST 31, 1995 (11/12/96)

97-A-263 CALIFORNIA POLYTECHNIC STATE UNIVERSITY FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1996 (12/31/96)

97-A-379 KAUAI COUNTY, HAWAII, FISCAL YEAR ENDED JUNE 30, 1996 (1/29/97)

97-A-385 WASHOE COUNTY, NEVADA, FISCAL YEAR ENDED JUNE 30, 1996 (1/29/97)

97-A-389 GEORGE WASHINGTON UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (1/29/97)

97-A-524 SMITHSONIAN INSTITUTION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/26/97)

97-A-533 WESTBEND, WISCONSIN, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/26/97)

97-A-670 RUTGERS STATE UNIVERSITY OF NEW JERSEY, FISCAL YEAR ENDED JUNE 30, 1996 (3/27/97)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

97-A-330 WEST VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (1/17/97)

U.S. BUREAU OF MINES

97-A-61 DEPARTMENT OF BUSINESS ECONOMIC DEVELOPMENT TOURISM AND HAWAII COMMUNITY DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED JUNE 30, 1995 (10/17/96)

97-A-424 MICHIGAN TECHNOLOGICAL UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1996 (2/6/97)

U.S. FISH AND WILDLIFE SERVICE

97-A-26 CENTER FOR PLANT CONSERVATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (10/10/96)

97-A-30 DELAWARE, FISCAL YEAR ENDED JUNE 30, 1995 (10/8/96) **\$28,563

97-A-106 FRIENDS OF ANIMALS, INC., FISCAL YEAR ENDED APRIL 30, 1996 (10/30/96)

97-A-108 TEXAS, FISCAL YEAR ENDED AUGUST 31, 1995 (10/30/96)

97-A-110 AUBURN UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/30/96)

97-A-112 FLORIDA, FISCAL YEAR ENDED JUNE 30, 1995 (10/28/96)

97-A-177 EVANSVILLE, VANDERBURGH COUNTY, INDIANA, FISCAL YEAR ENDED DECEMBER 31, 1995 (11/21/96)

97-A-213 ARKANSAS GAME AND FISH COMMISSION, FISCAL YEAR ENDED JUNE 30, 1995 (12/5/96)

97-A-247 HUMBOLDT STATE UNIVERSITY FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1996 (12/17/96)

97-A-250 JUNEAU BOROUGH SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1996 (12/17/96)

97-A-254 UNIVERSITY OF NEW MEXICO, FISCAL YEAR ENDED JUNE 30, 1996 (12/17/96)

97-A-256 OREGON, FISCAL YEAR ENDED JUNE 30, 1995 (12/17/96)

97-A-266 FAIRFAX COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (12/20/96)

97-A-269 PHILADELPHIA, PENNSYLVANIA, FISCAL YEAR ENDED JUNE 30, 1995 (12/23/96)

97-A-270 CALIFORNIA STATE UNIVERSITY, LONG BEACH FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1996 (12/23/96)

97-A-304 MISSISSIPPI
STATE UNIVERSITY, FISCAL
YEAR ENDED
JUNE 30, 1995 (1/6/97)

97-A-380 VIRGINIA BEACH,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1996
(1/29/97)

97-A-417 ALABAMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(2/5/97)

97-A-418 NORTH
CAROLINA, FISCAL YEAR
ENDED JUNE 30, 1995
(2/5/97)

97-A-429 KLICKITAT
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(2/6/97)

97-A-462 METROPOLITAN
PARK DISTRICT OF TACOMA,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(2/13/97)

97-A-464 RICHMOND,
INDIANA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(2/13/97)

97-A-466 SUFFOLK,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1996
(2/13/97)

97-A-522 MASSACHUSETTS,
FISCAL YEAR ENDED
JUNE 30, 1996 (2/26/97)

97-A-547 OLD DOMINION
UNIVERSITY RESEARCH
FOUNDATION, FISCAL YEAR
ENDED JUNE 30, 1996
(2/26/97)

97-A-571 CHESTERFIELD
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1996
(3/6/97)

97-A-606 NEW JERSEY,
FISCAL YEAR ENDED
JUNE 30, 1995 (3/11/97)

97-A-609 TENNESSEE,
FISCAL YEAR ENDED
JUNE 30, 1995 (3/11/97)

97-A-640 CHESAPEAKE,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1996
(3/19/97)

97-A-642 UNIVERSITY OF
MARYLAND SYSTEM,
FISCAL YEAR ENDED
JUNE 30, 1996 (3/19/97)

97-A-671 PORTLAND,
OREGON, FISCAL YEAR
ENDED JUNE 30, 1996
(3/27/97)

97-A-675 LAKE COUNTY,
INDIANA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(3/27/97)

U.S. GEOLOGICAL SURVEY

97-A-19 WAYNE STATE
UNIVERSITY, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(10/8/96)

97-A-57 INSTITUTE OF
ECOSYSTEM STUDIES, INC.,
FISCAL YEAR ENDED
JUNE 30, 1996 (10/17/96)

97-A-150 UNIVERSITY OF
WISCONSIN SYSTEM, TWO
FISCAL YEARS ENDED JUNE
30, 1995 (11/12/96)

97-A-172 CALIFORNIA
STATE UNIVERSITY
SACRAMENTO
FOUNDATION,
FISCAL YEAR ENDED
JUNE 30, 1996 (11/21/96)

97-A-264 OREGON
GRADUATE INSTITUTE OF
SCIENCE AND
TECHNOLOGY,
TWO FISCAL YEARS ENDED
JUNE 30, 1996 (12/31/96)

97-A-390 CALIFORNIA
INSTITUTE OF
TECHNOLOGY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(1/29/97)

97-A-502 NEW MEXICO
HIGHLANDS UNIVERSITY,
FISCAL YEAR ENDED
JUNE 30, 1996 (2/20/97)

97-A-529 BIGELOW
LABORATORY FOR OCEAN
SCIENCES, FISCAL YEAR
ENDED JUNE 30, 1996
(2/26/97)

97-A-604 UNIVERSITY OF
ALASKA, FISCAL YEAR
ENDED JUNE 30, 1996
(3/11/97)

97-A-605 DUKE
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1996
(3/11/97)

97-A-647 AMERICAN
MUSEUM OF NATURAL
HISTORY, FISCAL YEAR
ENDED JUNE 30, 1996
(3/19/97)

97-A-648 METROPOLITAN GOVERNMENT OF NASHVILLE, DAVIDSON COUNTY, TENNESSEE, FISCAL YEAR ENDED JUNE 30, 1996 (3/19/97)

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

97-P-7 UNITED SIOUX TRIBES OF SOUTH DAKOTA DEVELOPMENT CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/3/96)

97-P-8 OGLALA SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/3/96)

97-P-9 OGLALA SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (10/3/96)

97-P-10 FORT BELKNAP COMMUNITY COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/3/96)

97-P-11 SQUAXIN ISLAND TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/3/96) *\$43,354

97-P-12 SKOKOMISH INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/3/96)

97-P-13 FORT BIDWELL INDIAN COMMUNITY COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (10/3/96)

97-P-14 BURNS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/3/96) *\$11,990

97-P-15 COCOPAH INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/3/96) *\$15,978

97-P-16 CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/3/96) *\$28,985

97-P-17 YAKUTAT TLINGIT TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/3/96)

97-P-22 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/7/96) *\$32,101

97-P-23 TULALIP TRIBES OF WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/7/96) *\$126,218

97-P-24 SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/8/96) *\$62,247

97-P-28 KIPNUK TRADITIONAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/9/96)

97-P-35 OMAHA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/10/96)

97-P-36 OMAHA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/10/96) *\$61,302

97-P-38 EASTERN SHOSHONE TRIBE OF THE WIND RIVER RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/17/96) *\$30,300

97-P-39 EASTERN SHOSHONE TRIBE OF THE WIND RIVER RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/16/96) *\$25,427

97-P-51 YAVAPAI-APACHE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/17/96) *\$201,591

97-P-52 SKY PEOPLE EDUCATION COMMITTEE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/17/96)

97-P-53 OTOE MISSOURIA TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/17/96) *\$28,748

97-P-54 BLACKFEET
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(10/17/96)

97-P-64 YAVAPAI-APACHE
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(10/17/96)

97-P-65 YAVAPAI-APACHE
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1993
(10/17/96)

97-P-66 ALL INDIAN
PUEBLO COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1996 (10/21/96)
*\$125,515

97-P-68 ALL INDIAN
PUEBLO COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1995 (10/21/96)
*\$78,983

97-P-69 ALL INDIAN
PUEBLO COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1994 (10/21/96)

97-P-70 ALL INDIAN
PUEBLO COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1993 (10/21/96)

97-P-74 CONFEDERATED
TRIBES OF THE WARM
SPRINGS RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(10/21/96) *\$59,592

97-P-75 NATIVE VILLAGE
OF FORT YUKON,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(10/21/96) *\$5,980

97-P-89 THREE AFFILIATED
TRIBES,
THE MANDAN, HIDATSA
AND ARIKARA NATIONS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/23/96)

97-P-93 THREE AFFILIATED
TRIBES, THE MANDAN,
HIDATSA AND
ARIKARA NATIONS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(10/23/96)

97-P-95 CADDO INDIAN
TRIBE OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/23/96) *\$26,337

97-P-96 FOREST COUNTY
POTAWATOMI COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/9/96)

97-P-97 SHOALWATER BAY
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(10/23/96) *\$11,517

97-P-99 SUMMIT LAKE
PAIUTE TRIBE, FISCAL YEAR
ENDED
DECEMBER 31, 1996
(10/25/96) *\$16,179

97-P-101 HOH INDIAN
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(10/29/96)

97-P-102 SPOKANE TRIBE
OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(10/29/96) *\$110,428

97-P-104 HOPI TRIBE,
FISCAL YEAR ENDED
NOVEMBER 30, 1996
(10/29/96)

97-P-119 SAULT STE.
MARIE TRIBE OF CHIPPEWA
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(10/31/96)

97-P-137 QUECHAN INDIAN
TRIBE, FISCAL YEAR ENDED
DECEMBER 31 1996
(11/8/96)

97-P-138 KALISPEL TRIBE
OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(11/8/96) *\$5,962

97-P-139 ZIA PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(11/11/96)

97-P-140 POJOAQUE
PUEBLO, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(11/13/96) *\$4,241

97-P-141 RAMAH NAVAJO
SCHOOL BOARD, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(11/13/96) *\$6,489

97-P-156 RENO-SPARKS
INDIAN COLONY, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(11/15/96) *\$11,910

97-P-158 RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/18/96)

97-P-159 MICCOSUKEE CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (11/6/96)

97-P-183 SAGINAW CHIPPEWA INDIAN TRIBE OF MICHIGAN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/21/96)

97-P-184 OGLALA SIOUX TRIBE PARKS AND RECREATION AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/21/96) *\$79,274

97-P-185 OGLALA SIOUX TRIBE PARKS AND RECREATION AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1994 (11/21/96) *\$20,634

97-P-186 CHEROKEE NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/26/96) *\$963,014

97-P-187 WINNEBAGO TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/26/96) *\$36,490

97-P-191 STILLAQUAMISH TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12/02/96) *\$26,008

97-P-192 STILLAQUAMISH TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (12/02/96) *\$26,008

97-P-193 TEMECULA BAND OF LUISENO MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (12/02/96) *\$11,694

97-P-194 SITTING BULL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1997 (12/2/96)

97-P-195 FORT SILL APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED JUNE 30, 1997 (12/2/96)

97-P-223 PICAYUNE RANCHERIA OF THE CHUKCHANSI INDIANS, 6 MONTHS ENDED APRIL 30, 1997 (12/5/96)

97-P-228 NORTHERN ARAPAHO TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/10/96) *\$389,080

97-P-229 CHEYENNE AND ARAPAHO TRIBES OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/10/96) *\$123,250

97-P-231 GILA RIVER INDIAN COMMUNITY, FISCAL YEAR ENDED MARCH 31, 1997 (12/11/96) *\$274,569

97-P-232 THE KLAMATH TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/11/96) *\$172,824

97-P-233 SANTA YNEZ BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (12/11/96)

97-P-236 GREAT LAKES INTER-TRIBAL COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1997 (12/11/96)

97-P-237 GREENVILLE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/12/96) *\$3,629

97-P-240 KIOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/16/96) *\$51,423

97-P-258 MAKAH TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12/20/96) *\$4,969

97-P-259 SHERWOOD VALLEY RANCHERIA, 6 MONTHS ENDED JUNE 30, 1997 (12/20/96)

97-P-260 KETCHIKAN INDIAN CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/20/96) *\$13,765

97-P-261 KETCHIKAN INDIAN CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1997 (12/20/96)

97-P-272 TABLE BLUFF RESERVATION (WIYOT TRIBE), FISCAL YEAR ENDED DECEMBER 31, 1997 (12/27/96)

97-P-273 COLORADO RIVER INDIAN TRIBES, FISCAL YEAR ENDED DECEMBER 30, 1996 (12/27/96) *\$43,857

97-P-274 MOAPA BAND OF PAIUTES, FISCAL YEAR ENDED DECEMBER 31, 1997 (12/27/96)

97-P-275 COMANCHE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12/27/96) *\$19,400

97-P-276 SOUTHERN UTE COMMUNITY ACTION PROGRAM, FISCAL YEAR ENDED DECEMBER 31, 1997 (12/27/96)

97-P-277 ORGANIZED VILLAGE OF KWETHLUK, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/30/96)

97-P-278 THE CHIPPEWA CREE TRIBE OF THE ROCKY BOY'S RESERVATION, FISCAL YEAR ENDED MARCH 31, 1997 (1/2/97)

97-P-280 PUYALLUP TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/6/97)

97-P-282 EASTERN BAND OF CHEROKEE INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/7/97)

97-P-306 SAN JUAN SOUTHERN PAIUTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/14/97)

97-P-307 SAN JUAN SOUTHERN PAIUTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/14/97)

97-P-308 THE COCOPAH INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/14/97)

97-P-309 BISHOP TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/14/97)

97-P-331 SAN PASQUAL BAND OF MISSION INDIANS, 6 MONTHS ENDED JUNE 30, 1997 (1/17/97)

97-P-332 BLUE LAKE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/17/97)

97-P-333 BLUE LAKE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/17/97)

97-P-334 SUSANVILLE INDIAN RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/17/97) *\$2,979

97-P-347 PONCA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/22/97) *\$43,873

97-P-352 FAIRBANKS NATIVE ASSOCIATION, FISCAL YEAR ENDED JUNE 30, 1997 (1/22/97)

97-P-368 MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (1/28/97)

97-P-370 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/27/97)

97-P-371 SCOTTS VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/27/97)

97-P-372 WAMPANOAG TRIBE OF GAY HEAD (AQUINNAH), FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/24/97)

97-P-373 KEWEENAW BAY INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/24/97)

97-P-374 LEECH LAKE TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/24/97)

97-P-376 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/27/97) *\$90,619

97-P-377 PASCUA YAQUI
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(1/27/97) *\$129,580

97-P-378 PASCUA YAQUI
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(1/27/97) *\$74,501

97-P-391 CHEROKEE BOYS
CLUB, INC., FISCAL YEAR
ENDED JUNE 30, 1997
(1/29/97)

97-P-397 TRINIDAD
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1997
(1/30/97) *\$17,318

97-P-402 NORTHWEST
INDIAN FISHERIES
COMMISSION, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(2/3/97) *\$82,511

97-P-403 NORTHWEST
INDIAN COLLEGE, FISCAL
YEAR ENDED JUNE 30, 1996
(2/3/97)

97-P-404 MOORETOWN
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1997
(2/3/97)

97-P-405 SANTA FE
INDIAN SCHOOL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1997 (2/3/97)

97-P-442 YUOK TRIBE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(2/7/97)

97-P-443 ENTERPRISE
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1997
(2/7/97) *\$620

97-P-449 COCHITI PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(2/11/97)

97-P-476 YAKUTAT
TLINGIT TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(2/13/97) *\$714

97-P-477 MUCKLESHOOT
INDIAN TRIBE, FISCAL YEAR
ENDED
DECEMBER 31, 1997
(2/13/97)

97-P-478 PONCA TRIBE OF
NEBRASKA, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(2/13/97) *\$11,342

97-P-479 SKAGIT SYSTEM
COOPERATIVE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(2/14/97) *\$5,466

97-P-480 SKAGIT SYSTEM
COOPERATIVE, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(2/14/97) *\$5,306

97-P-482 JENA BAND OF
CHOCTAW INDIANS, FISCAL
YEAR ENDED DECEMBER 31,
1997 (2/6/97)

97-P-484 KOOTENAI TRIBE
OF IDAHO, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(2/18/97) *\$27,675

97-P-485 CONFEDERATED
TRIBES OF THE CHEHALIS
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(2/18/97) *\$38,345

97-P-486 PEORIA TRIBE
OF INDIANS OF OKLAHOMA,
FISCAL YEAR ENDED
MARCH 31, 1998 (2/18/97)
*\$7,078

97-P-487 LITTLE HOOP
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(2/18/97)

97-P-513 NATIVE VILLAGE
OF GAMBELL, FISCAL YEAR
ENDED
DECEMBER 31, 1997
(2/21/97)

97-P-518 WICHITA AND
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER
30, 1997 (2/21/97) *\$6,011

97-P-520 QUINAULT
INDIAN NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(2/24/97) *\$22,468

97-P-523 CONFEDERATED
TRIBES OF THE UMATILLA
INDIAN RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(2/25/97) *\$127,258

97-P-536 COW CREEK BAND
OF UMPQUA TRIBE OF
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1997
(2/25/97)

97-P-540 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/27/97) *\$219,790

97-P-551 CHOCTAW NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/4/97) *\$994,544

97-P-552 ASSINIBOINE AND SIOUX TRIBES-FORT PECK RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/4/97)

97-P-553 OGLALA SIOUX TRIBAL PUBLIC SAFETY COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/4/97) *\$319,174

97-P-554 CONFEDERATED TRIBES OF THE GRAND RONDE COMMUNITY OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/4/97) *\$76,210

97-P-555 NORTHWEST INDIAN COLLEGE, FISCAL YEAR ENDED JUNE 30, 1997 (3/4/97)

97-P-556 KAIBAB BAND OF PAIUTE INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/4/97)

97-P-558 TUNICA-BILOXI INDIANS OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1995 (2/4/97)

97-P-559 TUNICA-BILOXI INDIANS OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/5/97)

97-P-584 AGDAAGUX TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/6/97)

97-P-588 ALAMO NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1997 (3/6/97) *\$13,955

97-P-594 SAC AND FOX NATION OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/12/97) *\$8,336

97-P-595 SENECA-CAYUGA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/11/97)

97-P-597 KARUK TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/11/97) *\$28,814

97-P-616 BERRY CREEK RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/13/97)

97-P-618 BIG VALLEY RANCHERIA BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/14/97)

97-P-620 NATIVE VILLAGE OF FORT YUKON, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/18/97) *\$9,868

97-P-621 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/18/97)

97-P-622 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/18/97)

97-P-626 APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/18/97)

97-P-627 APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/18/97) *\$7,349

97-P-629 LAS VEGAS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/19/97) *\$295,972

97-P-630 MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/19/97)

97-P-631 MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/19/97)

97-P-632 SALT RIVER PIMA-MARICOPA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/19/97)

7-P-634 BOIS FORTE
BAND OF CHIPPEWA
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(3/19/97)

97-P-651 GREAT LAKES
INDIAN FISH AND WILDLIFE
COMMISSION, FISCAL YEAR
ENDED DECEMBER 31, 1997
(3/19/97)

97-P-652 1854 AUTHORITY,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(3/19/97)

97-P-653 HOWONQUET
INDIAN COUNCIL-SMITH
RIVER RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1997 (3/21/97)

97-P-654 HOWONQUET
INDIAN COUNCIL-SMITH
RIVER RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (3/21/97)

97-P-655 ROUND VALLEY
INDIAN TRIBES, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (3/21/97)

97-P-656 PAIUTE INDIAN
TRIBE OF UTAH, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (3/21/97)
*\$816

97-P-658 SAINT STEPHENS
INDIAN SCHOOL
EDUCATIONAL
ASSOCIATION, INC., FISCAL
YEAR ENDED
JUNE 30, 1999
(3/25/97)

97-P-659 SAINT STEPHENS
INDIAN SCHOOL
EDUCATIONAL
ASSOCIATION, INC., FISCAL
YEAR ENDED JUNE 30, 1998
(3/25/97)

97-P-660 WHITE EARTH
RESERVATION TRIBAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/25/97)

97-P-661 SENECA NATION
OF INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(3/25/97)

97-P-680 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, FISCAL YEAR
ENDED DECEMBER 31, 1997
(3/27/97)

97-P-681 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, FISCAL YEAR
ENDED DECEMBER 31, 1995
(3/27/97)

INSULAR AREAS

Guam

97-P-328 GOVERNMENT
OF GUAM, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(1/17/97) *\$2,591,929

U.S. Virgin Islands

97-P-67 DEPARTMENT OF
PLANNING AND NATURAL
RESOURCES, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(10/17/96)

97-P-456 ISLAND
RESOURCES FOUNDATION,
FISCAL YEAR ENDED
JUNE 30, 1998 (2/13/97)

MULTI-OFFICE

97-P-163 WASHINGTON
STATE PARKS AND
RECREATION COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1998 (11/19/96)

97-P-164 WASHINGTON
STATE PARKS AND
RECREATION COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1999 (11/19/96)

97-P-444 MONTANA
DEPARTMENT OF NATURAL
RESOURCES AND
CONSERVATION, FISCAL
YEAR ENDED
JUNE 30, 1997 (2/7/97)

97-P-512 NEVADA
DEPARTMENT OF
CONSERVATION
AND NATURAL RESOURCES,
DIVISION OF WILDLIFE,
FISCAL YEAR
ENDED JUNE 30, 1996
(2/21/97)

97-P-535 UTAH
DEPARTMENT OF NATURAL
RESOURCES,
GEOLOGICAL SURVEY,
FISCAL YEAR ENDED
JUNE 30, 1997 (2/25/97)

97-P-557 UTAH
DEPARTMENT
OF NATURAL RESOURCES,
DIVISION OF OIL, GAS, AND
MINING, FISCAL YEAR
ENDED JUNE 30, 1998
(3/4/97)

97-P-601 IDAHO STATE
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1998 (3/11/97)

**NATIONAL PARK
SERVICE**

97-P-221 KENTUCKY
DEPARTMENT OF LOCAL
GOVERNMENT, FISCAL
YEAR ENDED JUNE 30, 1997
(12/4/96)

97-P-312 SOUTH CAROLINA
DEPARTMENT OF ARCHIVES
AND HISTORY, FISCAL YEAR
ENDED
JUNE 30, 1997
(1/14/97)

97-P-313 SOUTH CAROLINA
PARKS, RECREATION AND
TOURISM, FISCAL YEAR
ENDED JUNE 30, 1997
(1/14/97)

97-P-406 IOWA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1998
(2/3/97)

97-P-439 NATIONAL TRUST
FOR HISTORIC
PRESERVATION, TWO
FISCAL YEARS ENDED
SEPTEMBER 30, 1998 (2/6/97)

97-P-657 MONTANA
DEPARTMENT OF FISH,
WILDLIFE AND PARKS,
FISCAL YEAR ENDED
JUNE 30, 1998 (3/25/97)
*\$6,268

**OFFICE OF SURFACE
MINING
RECLAMATION AND
ENFORCEMENT**

97-P-238 VIRGINIA
DEPARTMENT OF
CONSERVATION AND
RECREATION, FISCAL YEAR
ENDED JUNE 30, 1997
(12/13/96)

97-P-369 NORTH DAKOTA
STATE PUBLIC SERVICE
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 1998
(1/23/97) *\$444

**U.S. FISH AND
WILDLIFE SERVICE**

97-P-71 MASSACHUSETTS
DIVISION OF FISHERIES AND
WILDLIFE, TWO FISCAL
YEARS ENDED JUNE 30, 1997
(10/21/96)

97-P-72 MASSACHUSETTS
DIVISION OF
ENVIRONMENTAL
LAW ENFORCEMENT, TWO
FISCAL YEARS ENDED JUNE
30, 1997 (10/21/96)

97-P-73 MASSACHUSETTS
DIVISION OF MARINE
FISHERIES, TWO FISCAL
YEARS ENDED
JUNE 30, 1997 (10/21/96)

97-P-103 WEST VIRGINIA
DIVISION OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1997
(10/29/96)

97-P-157 KANSAS
DEPARTMENT OF WILDLIFE
AND PARKS, FISCAL YEAR
ENDED
JUNE 30, 1997
(11/18/96) *\$352

97-P-230 OHIO
DEPARTMENT OF NATURAL
RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 1997
(12/9/96)

97-P-283 MASSACHUSETTS
DEPARTMENT OF FISHERIES
AND WILDLIFE AND
ENVIRONMENTAL LAW
ENFORCEMENT, FISCAL
YEAR ENDED
JUNE 30, 1997 (1/7/97)

97-P-345 OKLAHOMA
DEPARTMENT OF WILDLIFE
CONSERVATION, FISCAL
YEAR ENDED
JUNE 30, 1998 (1/22/97)

97-P-446 INDIANA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED
JUNE 30, 1997
(2/6/97)

97-P-483 AMERICAN
FISHERIES SOCIETY, FISCAL
YEAR ENDED DECEMBER
31, 1995 (2/18/97)

97-P-567 TENNESSEE
WILDLIFE RESOURCES
AGENCY, FISCAL YEAR
ENDED JUNE 30, 1997
(3/5/97)

**U.S. GEOLOGICAL
SURVEY**

97-P-311 WYOMING
GEOLOGICAL SURVEY,
FISCAL YEAR ENDED
JUNE 30, 1998 (1/14/97)

97-P-400 KANSAS STATE
WATER OFFICE, FISCAL
YEAR ENDED
JUNE 30, 1998 (1/31/97)

APPENDIX 3

**MONETARY IMPACT OF AUDIT ACTIVITIES FROM
OCTOBER 1, 1996, THROUGH MARCH 31, 1997**

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE*	REVENUES**	TOTAL
Bureau of Indian Affairs	\$908,193	\$6,060,754	0	\$6,968,947
Bureau of Reclamation	0	1,285,167	0	1,285,167
Insular Areas: ***				
- Commonwealth of the Northern Mariana Islands	80,309	0	0	80,309
- Federated States of Micronesia	166,523	0	0	166,523
- Guam	5,328,718	3,596,013	0	8,924,731
- Republic of Palau	137,840	0	0	137,840
- U.S. Virgin Islands	907,500	6,100,000	1,745,000	8,752,500
Minerals Management Service	181,734	0	0	181,734
National Park Service	0	1,312,979	0	1,312,979
Office of the Secretary	527,000	0	0	527,000
Office of Surface Mining Reclamation and Enforcement	0	444	0	444
U.S. Fish and Wildlife Service	5,320,762	63,821	0	5,384,583
U.S. Geological Survey	0	13,505	0	13,505
Total	\$13,558,579	\$18,432,683	\$1,745,000	\$33,736,262
* Includes monetary impact of indirect cost proposals negotiated.				
** Represents lost or potential revenues.				
*** Includes monetary impact of non-Federal funds (see Appendix 4).				

APPENDIX 4

NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1997

No. 97-I-40 - "Division of Agriculture, Department of Economic Development and Agriculture, Government of the Virgin Islands," dated October 21, 1996. All of the \$90,000 reported as monetary impact represents insular area funds.

No. 97-I-241 - "Guam Mass Transit Authority, Government of Guam," dated March 31, 1997. Of the \$4,977,487 reported as monetary impact, \$4,290,472 represents insular area funds.

No. 97-I-243 - "Workmen's Compensation Program, Government of the Virgin Islands," dated December 30, 1997. All of the \$2,530,000 reported as monetary impact represents insular area funds.

No. 97-I-257 - "Small Business Development Agency, Government of the Virgin Islands," dated January 15, 1997. All of the \$6,100,000 reported as monetary impact represents insular area funds.

No. 97-I-591 - "Guam Legislature, Government of Guam," dated March 24, 1997. All of the \$1,004,084 reported as monetary impact represents insular area funds.

APPENDIX 5

**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	\$45,905,261	\$3,672,261
B. Which were issued during the reporting period	<u>34</u>	<u>13,558,579</u>	<u>76,974</u>
Total (A+B)	<u>109</u>	<u>\$59,463,840</u>	<u>\$3,749,235</u>
C. For which a management decision was made during the reporting period	44	\$17,598,197	\$736,169
(i) dollar value of disallowed costs	29	\$6,550,630	\$16,000
(ii) dollar value of costs not disallowed	19	\$11,047,567	\$720,169
D. For which no management decision had been made by the end of the reporting period	65	\$41,865,643	\$3,013,066
E. For which no management decision was made within 6 months of issuance	42	\$34,282,723	\$2,936,092

* 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 5

**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	42	\$265,609,876
B. Which were issued during the reporting period	<u>83</u>	<u>18,432,683</u> ***
Total (A+B)	<u>125</u>	<u>\$284,042,559</u>
C. For which a management decision was made during the reporting period	81	\$24,449,480
(i) dollar value of recommendations that were agreed to by management	81	\$24,386,848***
(ii) dollar value of recommendations that were not agreed to by management	1	62,632
D. For which no management decision had been made by the end of the reporting period	44	\$259,593,079
E. For which no management decision was made within 6 months of issuance	36	\$255,920,143

* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories.

** Amounts include preaward audits.

*** Amounts include indirect cost proposals negotiated.

APPENDIX 5

**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	8	\$185,068,613
B. Which were issued during the reporting period	<u>2</u>	<u>\$1,745,000</u>
Total (A+B)	<u>10</u>	<u>\$186,813,613</u>
C. For which a management decision was made during the reporting period		
(i) dollar value of recommendations that were agreed to by management	0	0
(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	10	\$186,813,613
E. For which no management decision was made within 6 months of issuance	8	\$185,068,613
*Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories.		

APPENDIX 6

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, 1997, 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

BUREAU OF LAND MANAGEMENT

94-I-496 SALE OF MATERIALS FROM PUBLIC LANDS, BUREAU OF LAND MANAGEMENT (03/31/94) - 1 RECOMMENDATION AND \$3,062,000 UNRESOLVED

96-I-1025 NEVADA LAND EXCHANGE ACTIVITIES, BUREAU OF LAND MANAGEMENT (07/15/96) - 5 RECOMMENDATIONS AND \$14,926,000 UNRESOLVED

96-I-1265 OCCUPANCY TRESPASS RESOLUTION, BUREAU OF LAND MANAGEMENT (09/30/96) - 2 RECOMMENDATIONS UNRESOLVED

96-I-1268 WITHDRAWN LANDS, DEPARTMENT OF THE INTERIOR (09/30/96) - 2 RECOMMENDATIONS UNRESOLVED

BUREAU OF RECLAMATION

92-I-1128 REPAYMENT OF MUNICIPAL AND INDUSTRIAL WATER SUPPLY INVESTMENT COSTS (08/13/92) - 1 RECOMMENDATION AND \$958,000 UNRESOLVED

92-I-1151 REVIEW OF THE COST ALLOCATION FOR THE CENTRAL ARIZONA PROJECT (08/17/92) - 3 RECOMMENDATIONS AND \$77,000,000 UNRESOLVED (*Resolution is pending outcome of litigation.*)

93-I-577 PROPOSED DEFERRAL OF NOTICE OF SUBSTANTIAL COMPLETION OF THE CENTRAL ARIZONA PROJECT (02/19/93) - 2 RECOMMENDATIONS UNRESOLVED (*Resolution is pending outcome of litigation.*)

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

INSULAR AREAS

American Samoa

93-I-1600 REVIEW OF GRANT ADMINISTRATION, DEPARTMENT OF EDUCATION, AMERICAN SAMOA GOVERNMENT (09/30/93) - 3 RECOMMENDATIONS AND \$306,637 UNRESOLVED

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

96-I-596 MANAGEMENT OF PUBLIC LAND, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (3/20/96) - 6 RECOMMENDATIONS AND \$45,877,257 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 AND \$533,000 UNRESOLVED

93-I-706 SELECTED SPECIAL REVENUE FUNDS, GOVERNMENT OF GUAM (03/15/93) - 7 RECOMMENDATIONS AND \$39,330,411 UNRESOLVED

93-I-1195 IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (06/28/93) - 1 RECOMMENDATION AND \$15,911,978 UNRESOLVED

94-I-106 REVIEW OF GUAM'S GOVERNMENTWIDE TRAVEL PRACTICES (11/26/93) - 16 RECOMMENDATIONS AND \$1,689,650 UNRESOLVED

94-I-980 FOOD STAMP PROGRAM, DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES (07/25/94) - 17 RECOMMENDATIONS AND \$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

U.S. 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 AND \$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 AND \$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 AND \$265,823 UNRESOLVED

94-I-248 PROPERTY MANAGEMENT FUNCTIONS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (01/24/94) - 3 RECOMMENDATIONS AND \$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

95-I-1258 SCHOOL LUNCH PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (09/12/95) - 1 RECOMMENDATION UNRESOLVED

96-I-722 GRANTS FOR THE CONSTRUCTION OF HEALTH CARE FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (05/03/96) - 1 RECOMMENDATION UNRESOLVED

96-E-828 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (05/31/96) - 2 RECOMMENDATIONS UNRESOLVED

MINERALS MANAGEMENT SERVICE

96-I-1255 SELECTED ACTIVITIES OF THE ROYALTY MANAGEMENT SYSTEM, MINERALS MANAGEMENT SERVICE (09/30/96) - 3 RECOMMENDATIONS AND \$3,860,000 UNRESOLVED

NATIONAL PARK SERVICE

96-I-806 EMERGENCY MEDICAL AND SEARCH AND RESCUE SERVICES, NATIONAL PARK SERVICE (06/10/96) - 2 RECOMMENDATIONS AND \$4,501,000 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 AND \$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 AND \$940,702 UNRESOLVED

94-I-983 ACCOUNTING FOR FISCAL YEAR 1992 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY (07/25/94) - 2 RECOMMENDATIONS AND \$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-698 EQUITABLE ADJUSTMENT SUBMITTED BY KEARNEY ELECTRIC, INC., UNDER CONTRACT NO. 1-8-30-09150 (03/22/95) - \$211,048 UNRESOLVED

96-E-727 PCL CONSTRUCTION SERVICES, INC., CLAIM SUBMITTED UNDER CONTRACT NO. 1-CC-30-09150 (04/17/96) - \$7,349,810 UNRESOLVED

96-E-1050 PCL CIVIL CONSTRUCTORS, INC., CLAIM SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (07/19/96) - \$752,873 UNRESOLVED

96-E-1054 HARRIS/ ARIZONA REBAR, INC., CLAIM SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (07/22/96) - \$822,533 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

U.S. BUREAU OF MINES

95-E-1393 KEYSTONE COMPUTER RESOURCES, INC., CLAIM FOR EQUITABLE ADJUSTMENT (09/28/95) - \$215,415 UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

96-E-428 DISTRICT OF COLUMBIA, COSTS INCURRED UNDER SPORT RESTORATION GRANTS FROM THE U.S. FISH AND WILDLIFE SERVICE (02/20/96) - \$11,770 UNRESOLVED

96-E-889 EXPENDITURES CLAIMED BY THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS FOR FISCAL YEARS 1993 AND 1994 UNDER FEDERAL AID GRANTS FROM THE U.S. FISH AND WILDLIFE SERVICE (06/10/96) - \$858,267 UNRESOLVED

96-E-1010 EXPENDITURES CLAIMED BY THE GOVERNMENT OF GUAM UNDER FEDERAL AID GRANTS FROM THE U.S. FISH AND WILDLIFE SERVICE FROM OCTOBER 1, 1990, THROUGH SEPTEMBER 30, 1994 (07/03/96) - \$321,194 UNRESOLVED

U.S. GEOLOGICAL SURVEY

93-E-339 CLOSING STATEMENT, TGS TECHNOLOGY, INC. (12/22/92) - \$520,235 UNRESOLVED

96-E-1062 PHYCOTECH, TERMINATION SETTLEMENT PROPOSAL SUBMITTED TO THE U.S. GEOLOGICAL SURVEY FOR CONTRACT NO. 14334-94-C-40145 (08/06/96) - \$11,843 UNRESOLVED

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

96-A-1122 NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 30, 1994 (08/15/96) - 1 RECOMMENDATION UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution.*)

96-A-1209 PUYALLUP TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (09/05/96) - 19 RECOMMENDATIONS AND \$7,829 UNRESOLVED (*Unresolved findings pertain to FWS.*)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

91-A-731 COMMON-WEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (04/26/91) - 12 RECOMMENDATIONS AND \$6,087,882 UNRESOLVED

91-A-803 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1986 (05/07/91) - 2 RECOMMENDATIONS AND \$1,537,321 UNRESOLVED

91-A-823 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1987 (05/10/91) - 4 RECOMMENDATIONS AND \$455,857 UNRESOLVED

91-A-824 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (05/10/91) - 2 RECOMMENDATIONS AND \$196,593 UNRESOLVED

92-A-1179 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (08/13/92) - 12 RECOMMENDATIONS AND \$168,711 UNRESOLVED

93-A-110 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/26/92) - 12 RECOMMENDATIONS AND \$124,450 UNRESOLVED

93-A-225 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (11/19/92) - 8 RECOMMENDATIONS AND \$1,119,377 UNRESOLVED

93-A-336 KARIDAT (NORTHERN MARIANAS CATHOLIC SOCIAL SERVICES CORPORATION) (12/17/92) - 5 RECOMMENDATIONS UNRESOLVED

93-A-1563 COMMON-WEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (09/13/93) - 52 RECOMMENDATIONS AND \$4,998,398 UNRESOLVED

94-A-525 COMMON-WEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (04/15/94) - 45 RECOMMENDATIONS AND \$6,078,308 UNRESOLVED

94-A-574 COMMON-WEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (05/06/94) - 61 RECOMMENDATIONS AND \$166,509 UNRESOLVED

94-A-818 COMMON-WEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (06/16/94) - 42 RECOMMENDATIONS UNRESOLVED

94-A-836 COMMON-WEALTH 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 AND \$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 COMMON-WEALTH 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

96-A-482 FEDERATED STATES OF MICRONESIA, STATUS OF NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/29/96) - 19 RECOMMENDATIONS AND \$57,900 UNRESOLVED

Chuuk

91-A-505 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (02/20/91) - 1 RECOMMENDATION AND \$665,817 UNRESOLVED

92-A-519 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (02/25/92) - 1 RECOMMENDATION AND \$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 AND \$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 AND \$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

Guam

96-A-44 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (10/13/95) - 51 RECOMMENDATIONS UNRESOLVED

96-A-45 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (10/13/95) - 62 RECOMMENDATIONS UNRESOLVED

96-A-264 GUAM ECONOMIC DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (01/11/96) - 9 RECOMMENDATIONS UNRESOLVED

96-A-821 GUAM ECONOMIC DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (05/24/96) - 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 AND \$43,023 UNRESOLVED

96-A-104 REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/01/95) - 75 RECOMMENDATIONS AND \$1,068,317 UNRESOLVED

Republic of Palau

92-A-368 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (01/24/92) - 2 RECOMMENDATIONS AND \$2,593 UNRESOLVED

92-A-885 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (06/05/92) - 14 RECOMMENDATIONS AND \$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 AND \$401,843 UNRESOLVED

94-A-499 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (04/06/94) - 11 RECOMMENDATIONS AND \$517,693 UNRESOLVED

94-A-882 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (06/27/94) - 37 RECOMMENDATIONS AND \$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

U.S. 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) - 7 RECOMMENDATIONS UNRESOLVED

96-A-1144 GOVERNMENT OF THE VIRGIN ISLANDS, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1990 (08/20/96) - 16 RECOMMENDATIONS UNRESOLVED

MULTI-OFFICE

95-A-991 NORTH DAKOTA, TWO FISCAL YEARS ENDED JUNE 30, 1992 (06/01/95) - 9 RECOMMENDATIONS UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

96-A-372 DELAWARE, FISCAL YEAR ENDED JUNE 30, 1994 (2/15/96) - 4 RECOMMENDATIONS AND \$33,662 UNRESOLVED

96-A-629 ARIZONA, FISCAL YEAR ENDED JUNE 30, 1994 (03/28/96) - 5 RECOMMENDATIONS UNRESOLVED

96-A-630 ALASKA, FISCAL
YEAR ENDED JUNE 30, 1994
(03/28/96) -
4 RECOMMENDATIONS AND
\$72,509 UNRESOLVED

96-A-1139 NATIONAL FISH
AND WILDLIFE
FOUNDATION, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(08/15/96) -
1 RECOMMENDATION
UNRESOLVED

APPENDIX 7

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 continue to be monitored by the Focus Leader for Management Control and Audit Followup, Assistant Secretary - Policy Management and Budget, for completion of corrective action. Note: The insular area reports contain recommendations made specifically to the insular area governors and other territorial officials, who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary - Policy, Management and Budget

INTERNAL AUDITS

BUREAU OF INDIAN AFFAIRS

95-I-598 BUREAU OF INDIAN AFFAIRS PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (02/28/95) - 3 RECOMMENDATIONS

95-I-1402 WAPATO IRRIGATION PROJECT, BUREAU OF INDIAN AFFAIRS (09/30/95) - 3 RECOMMENDATIONS AND \$2,173,459

96-I-641 REVIEW OF INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS (03/29/96) - 13 RECOMMENDATIONS AND \$14,000,000

96-I-1266 ADMINISTRATION OF DELINQUENT LOANS BY THE PHOENIX AREA OFFICE, BUREAU OF INDIAN AFFAIRS (09/30/96) - 1 RECOMMENDATION

BUREAU OF LAND MANAGEMENT

90-I-100 DRAINAGE PROTECTION PROGRAM (09/19/90) - 1 RECOMMENDATION

92-I-828 ONSHORE GEOPHYSICAL EXPLORATION PROGRAM (05/26/92) - 2 RECOMMENDATIONS

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 AND \$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 AND \$2,837,296

95-I-747 RIGHT-OF-WAY GRANTS, BUREAU OF LAND MANAGEMENT (03/31/95) - 8 RECOMMENDATIONS

96-I-638 INSPECTION OF SELECTED ADMINISTRATIVE ACTIVITIES, COLORADO STATE OFFICE, BUREAU OF LAND MANAGEMENT (03/29/96) - 2 RECOMMENDATIONS

96-I-1267 INSPECTION AND ENFORCEMENT PROGRAM AND SELECTED RELATED ACTIVITIES, BUREAU OF LAND MANAGEMENT (09/30/96) - 11 RECOMMENDATIONS AND \$1,600,000

BUREAU OF RECLAMATION

91-I-1445 IMPLEMENTATION OF THE FEDERAL FINANCIAL SYSTEM (09/30/91) - 2 RECOMMENDATIONS

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-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

95-I-870 RECREATION MANAGEMENT ACTIVITIES AT SELECTED SITES (05/17/95) - 2 RECOMMENDATIONS

95-I-1204 FINANCIAL MANAGEMENT OF THE COLUMBIA BASIN PROJECT, PACIFIC NORTHWEST REGION (08/22/95) - 1 RECOMMENDATION AND \$7,000

95-I-1376 FOLLOWUP OF RECOVERY OF OPERATION AND MAINTENANCE PROGRAM EXPENSES (09/29/95) - 5 RECOMMENDATIONS AND \$19,465,000

95-I-1383 RECOVERY OF OPERATION AND MAINTENANCE COSTS, COLUMBIA BASIN PROJECT (09/29/95) - 4 RECOMMENDATIONS AND \$1,070,000

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 (03/14/96) - 2 RECOMMENDATIONS

96-I-1026 FOLLOWUP OF RECOMMENDATIONS CONCERNING THE VALUATION OF PROJECT FACILITIES PROPOSED FOR SALE, BUREAU OF RECLAMATION (07/29/96) - 1 RECOMMENDATION

96-I-1033 LOWER COLORADO RIVER BASIN DEVELOPMENT FUND, BUREAU OF RECLAMATION (07/30/96) - 1 RECOMMENDATION

INSULAR AREAS

American Samoa

96-I-533 AMERICAN SAMOA LEGISLATURE, AMERICAN SAMOA GOVERNMENT (03/22/96) - 7 RECOMMENDATIONS AND \$1,707,308

Commonwealth of the Northern Mariana Islands

94-I-1323 UTILITIES RATE STRUCTURE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (09/30/94) - 3 RECOMMENDATIONS

95-I-106 CONTRACTING AND CONTRACT ADMINISTRATION, COMMONWEALTH UTILITIES CORPORATION, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (11/14/94) - 5 RECOMMENDATIONS AND \$5,963,022

Guam

92-I-1360 GOVERNMENT OF GUAM RETIREMENT FUND (09/18/92) - 7 RECOMMENDATIONS

Republic of Palau

92-I-1368 BILLINGS AND COLLECTIONS OF THE REPUBLIC OF PALAU'S GROSS REVENUE TAX (09/28/92) - 3 RECOMMENDATIONS AND \$4,035,095

U.S. Virgin Islands

91-I-1188 SECURITY AND MAINTENANCE OF CORRECTIONAL FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (08/29/91) - 16 RECOMMENDATIONS AND \$1,000,000

91-I-1431 FOLLOWUP OF AUDIT OF THE GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM, GOVERNMENT OF THE VIRGIN ISLANDS (09/30/91) - 1 RECOMMENDATION

92-I-90 PRISON OVERCROWDING, BUREAU OF CORRECTIONS (10/28/91) - 5 RECOMMENDATIONS

92-I-688 COSTS INCURRED BY THE DEJONGH/WILLIAMS JOINT VENTURE ON THE VIRGIN ISLANDS CAPITAL IMPROVEMENT PROGRAM (03/31/92) - 10 RECOMMENDATIONS

95-I-52 SELECTED ADMINISTRATIVE FUNCTIONS, ST. CROIX INTERIM HOSPITAL, GOVERNMENT OF THE VIRGIN ISLANDS (10/31/94) - 2 RECOMMENDATIONS

MINERALS MANAGEMENT SERVICE

92-I-130 OFFSHORE INSPECTION PROGRAM (11/12/91) - 3 RECOMMENDATIONS

92-I-657 GAS CONTRACT SETTLEMENTS (03/30/92) - 1 RECOMMENDATION

96-I-1264 NEGOTIATED ROYALTY SETTLEMENTS, MINERALS MANAGEMENT SERVICE (09/30/96) - 2 RECOMMENDATIONS

MULTI-OFFICE

92-I-140 COMPLIANCE WITH THE FEDERAL MANAGERS' FINANCIAL INTEGRITY ACT OF 1982 FOR FISCAL YEAR 1991, BUREAU OF LAND MANAGEMENT (11/18/91) - 1 RECOMMENDATION

95-I-1320 PAYROLL/ PERSONNEL SYSTEM, DEPARTMENT OF THE INTERIOR (09/25/95) - 2 RECOMMENDATIONS AND \$314,434

96-I-609 SAFETY AND HEALTH PROGRAM, DEPARTMENT OF THE INTERIOR (03/29/96) - 3 RECOMMENDATIONS AND \$11,800,00

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 (10/05/93) - 1 RECOMMENDATION AND \$199,999

94-I-1211 CONCESSIONS MANAGEMENT IMPROVEMENT (09/26/94) - 1 RECOMMENDATION

95-I-647 SELECTED ADMINISTRATIVE FUNCTIONS, U.S. VIRGIN ISLANDS NATIONAL PARK, NATIONAL PARK SERVICE (03/20/95) - 2 RECOMMENDATIONS

96-I-49 SPECIAL USE FEES, NATIONAL PARK SERVICE (10/27/95) - 1 RECOMMENDATION

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

U.S. FISH AND WILDLIFE SERVICE

93-I-864 AUTOMATED DATA PROCESSING MANAGEMENT (03/31/93) - 1 RECOMMENDATION

94-I-62 LAW ENFORCEMENT SPECIAL FUNDS, U.S. FISH AND WILDLIFE SERVICE (11/08/93) - 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

95-I-376 CONCESSION FEES, U.S. FISH AND WILDLIFE SERVICE (01/17/95) - 1 RECOMMENDATION

U.S. GEOLOGICAL SURVEY

95-I-725 FEDERAL-STATE COOPERATIVE PROGRAM, WATER RESOURCES DIVISION, U.S. GEOLOGICAL SURVEY (03/31/95) - 3 RECOMMENDATIONS AND \$6,800,000

96-I-636 NATIONAL BIOLOGICAL SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1994 AND 1995 (03/29/96) - 2 RECOMMENDATIONS

96-I-1239 INVENTORY MANAGEMENT AND VALUATION, NATIONAL MAPPING DIVISION, U.S. GEOLOGICAL SURVEY (09/30/96) - 2 RECOMMENDATIONS

APPENDIX 8

CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

<u>Inspector General Act, as amended</u>		<u>Page</u>
Section 4(a)(2)	Review of Legislation and Regulations	9
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	10-24
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	10-24
Section 5(a)(3)	Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	69-72
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	26-55
Section 5(a)(7)	Summary of Significant Reports	10-24
Section 5(a)(8)	Statistical Table - Questioned Costs	58
Section 5(a)(9)	Statistical Table - Recommendations That Funds Be Put To Better Use	59
Section 5(a)(10)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	61-68
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 *

*N/A: Not applicable.

APPENDIX 9

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
P.L. 104-316	General Accounting Office Act of 1996, Section 108, to require DOI-OIG to audit the Central Utah Project Cost Allocation.

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-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
97-01	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.



GENERAL INFORMATION

Send Requests for Publications to:

U.S. Department of the Interior (202) 208-4599
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1849 C Street, NW.
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ILLEGAL OR WASTEFUL ACTIVITIES SHOULD BE REPORTED TO THE OFFICE OF INSPECTOR GENERAL BY:

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U.S. Department of the Interior
Office of Inspector General
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