DEPARTMENT OF HEALTH & HUMAN SERVICES



AUG 3 0 1993

Memorandum

Date

/s/ Bryan B. Mitchell

From

Bryan B. Mitchell Asign Tikelic Principal Deputy Inspector General

Subject

Need for Improved Financial Reporting and Monitoring Related to National Institutes of Health Research Funds at Universities (A-06-91-00073)

To

Philip R. Lee, M.D. Assistant Secretary for Health

Kenneth S. Apfel
Assistant Secretary
for Management and Budget

Attached for your review and comment is the management advisory report on our review of selected research projects awarded to universities throughout the United States. The objectives of this review were to determine: (1) if universities were using funds as set forth in the National Institutes of Health's (NIH) approved budgets; and (2) the need for improved NIH monitoring over research costs.

Our review showed that NIH funds were not always spent as budgeted. We also found that in many cases awarded funds were not used during the budget period and were carried forward to the next award period. Both practices are permissible under current Government regulations.

We identified trends which show that certain budgeted cost categories tended to be underspent while other cost categories were overspent. Generally, cost categories labeled personnel, other and travel were underspent while other cost categories labeled supply, equipment and consultant were overspent. Although the Public Health Service (PHS) has a requirement for prior approval for "significant rebudgeting," the term is not defined and consequently ignored. We believe that the absence of such provisions affects NIH's ability to monitor the cost of its research.

We also found that 52 of the 100 research projects reviewed, totaling about \$18.5 million, had unspent budget balances totaling \$1,392,184, about 7.5 percent, at the end of the award period. Projecting these results to the 11,453 research projects totaling about \$2.7 billion in our sample universe, we estimate that 5,956 awards would have unspent budget balances totaling \$159,446,834, about 5.9 percent of the total

amount awarded. The NIH does not require that a separate budget be submitted showing the intended use of unspent budget balances. Officials of NIH advised us that these carry-over amounts did not appear out of line.

The Department of Health and Human Services (HHS) policy and regulations based on the Office of Management and Budget (OMB) Circular A-110 preclude the PHS awarding agencies, such as NIH, from requiring periodic, detailed, line-item expenditure reports from its grantees. Therefore, NIH has little specific information as to how its funds are actually used and whether the actual use of the funds supported the scope of research approved by its peer review committees.

In Fiscal Year 1989, HHS declared that the absence of periodic, detailed, financial expenditure data on its grants was a material weakness for internal control purposes. In 1991, the HHS Office of the Secretary requested OMB to allow HHS to amend its policies and regulations. This proposed amendment would have allowed PHS, including NIH, to require contractors and grantees to submit periodic, detailed, lineitem expenditure reports which could be used to monitor expenditures. In June 1991, OMB denied the request.

We agree that the absence of periodic expenditure data is a material weakness for internal control purposes. The OMB mandated forms provide little information that is useful in the management of research projects. In April 1992, OMB gave HHS permission to engage in a pilot project with selected universities to obtain detailed expenditure data by electronic transfer.

We are recommending that HHS expedite the pilot project for the electronic transfer of detailed expenditure data. We are also recommending that PHS define "significant rebudgeting," as used in its Grants Policy Statement. We are further recommending that HHS require grantees to submit a revised budget for the use of unspent grant funds when a substantial carry-over of funds occurs from one budget period to another.

The Assistant Secretary for Management and Budget and the Office of the Assistant Secretary for Health concurred with the findings and recommendations made within this report.

We request that you provide the Office of Audit Services with the status of actions taken on recommendations within 60 days from the date of this report. If you wish to discuss any of the issues raised in this report, please call me or have your

staff contact Daniel W. Blades, Assistant Inspector General for Public Health Service Audits, at (301)443-3582. To facilitate identification, please refer to Common Identification Number A-06-91-00073 in all correspondence relating to this report.

Attachment

Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

NEED FOR IMPROVED FINANCIAL REPORTING AND MONITORING RELATED TO NATIONAL INSTITUTES OF HEALTH RESEARCH FUNDS AT UNIVERSITIES



AUGUST 1993 A-06-91-00073



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To

Philip R. Lee, M.D. Assistant Secretary for Health

Kenneth S. Apfel
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This management advisory report provides you with the results of our review of selected research projects awarded to universities throughout the United States. The objectives of this review were to determine: (1) if universities were using funds as set forth in the National Institutes of Health's (NIH) approved budgets; and (2) the need for improved NIH monitoring over research cost.

Our review showed that NIH funds were not always spent as budgeted. We also found that in many cases awarded funds were not used during the budget period and were carried forward to the next award period. Both practices are permissible under current Government regulations.

We identified trends which show that certain budgeted cost categories tended to be underspent while other cost categories were overspent. Generally, cost categories labeled personnel, other and travel were underspent while other cost categories labeled supply, equipment and consultant were overspent. With regard to the practice of shifting expenditures between budgeted line items, although the Public Health Service (PHS) has a requirement for prior approval for "significant rebudgeting," the term is not defined and consequently ignored. We believe that the absence of such provisions affects NIH's ability to monitor the cost of its research.

We also found that 52 of the 100 research projects reviewed, totaling about \$18.5 million, had unspent budget balances totaling \$1,392,184, about 7.5 percent, at the end of the award period. Projecting these results to the 11,453 research projects totaling about \$2.7 billion in our sample universe, we estimate that 5,956 awards would have unspent budget balances totaling \$159,446,834, about 5.9 percent of the total amount awarded. The NIH does not require that a separate

budget be submitted showing the intended use of unspent budget balances. Officials of NIH advised us that these carry-over amounts did not appear out of line.

The Department of Health and Human Services (HHS) policy and regulations based on the Office of Management and Budget (OMB) Circular A-110 preclude the PHS awarding agencies, such as NIH, from requiring periodic, detailed, line-item expenditure reports from its grantees. Therefore, NIH has little specific information as to how its funds are actually used and whether the actual use of the funds supported the scope of research approved by its peer review committees. We do not believe that Federal funds can be properly managed without periodic information regarding actual and intended use of those funds.

In Fiscal Year (FY) 1989, HHS declared that the absence of periodic, detailed, financial expenditure data on its grants was a material weakness for internal control purposes. In 1991, the HHS Office of the Secretary requested OMB to allow HHS to amend its policies and regulations. This proposed amendment would have allowed PHS, including NIH, to require contractors and grantees to submit periodic, detailed, lineitem expenditure reports which could be used to monitor expenditures. In June 1991, OMB denied the request.

We agree that the absence of periodic expenditure data is a material weakness for internal control purposes. The OMB mandated forms provide little information that is useful in the management of research projects. In April 1992, OMB gave the HHS permission to engage in a pilot project with selected universities to obtain detailed expenditure data by electronic transfer.

We are recommending that HHS expedite the pilot project for the electronic transfer of detailed expenditure data. We are also recommending that PHS define "significant rebudgeting," as used in its Grants Policy Statement (GPS). We are further recommending that HHS require grantees to submit a revised budget for the use of unspent grant funds when a substantial carry-over of funds occurs from one budget period to another.

The Assistant Secretary for Management and Budget (ASMB) and the Office of the Assistant Secretary for Health (OASH) concurred with the findings and recommendations made within this report.

BACKGROUND

The NIH awarded approximately \$6 billion in health research and development during FY 1989. Domestic institutions of higher education received approximately 74 percent, or \$4.4 billion, of the NIH awards. Universities for which HHS has audit cognizance received \$3.9 billion.

Direct cost categories included in the grant applications are shown on the Notice of Grant Award. These include: personnel, consultant costs, equipment, supplies, domestic travel, foreign travel, inpatient care costs, outpatient care costs, alterations and renovations, consortium/contractual costs and other expenses. These cost categories are not reflected on the expenditure report which grantees are required to submit to NIH.

The expenditure report is referred to as a Financial Status Report (FSR) and it shows: outlays during the current and previous period, program income, the nonfederal share of outlays, total unliquidated obligations, the nonfederal share of unliquidated obligations, total Federal funds authorized, the unobligated balance of Federal funds and charges related to indirect costs. For purposes of this report, the terms spent and obligated are used interchangeably. The detail of current period expenditures shown on the FSR is limited to total amounts spent for direct and indirect costs. All NIH grantees currently have available an option to electronically submit the standard form FSR discussed above, otherwise a standard hard copy FSR would be submitted.

The PHS Grants Administration Manual, in Circular 89.02, section 3, Authorized Carry Over of Unobligated Balances, authorizes grantee organizations to carry over unobligated research grant funds remaining at the end of a budget period, unless the funds were previously restricted. However, the grantee must notify PHS whether they have elected to carry over unobligated balances and the amount to be carried over. Any unobligated balance which the grantee does not specify as carry-over shall be available for disposition by PHS.

The OMB Circular A-110 permits Federal agencies to restrict transfers of funds among direct cost categories when the transfer amount exceeds 5 percent. The HHS has waived this optional restriction and allows unrestricted transfers among direct cost categories.

In April 1992, OMB gave HHS permission to engage in a pilot project with selected universities to obtain detailed expenditure data by electronic transfer. The NIH is leading this project. The selection of schools, the basic system for electronic transfer and the detail of the data to be

transmitted is under development. In addition, NIH officials informed us that reporting detailed expenditure data was discussed at the September 1992 meeting of the Federal Demonstration Project. The participants concluded that detailed expenditure data should not be reported for all grants and that a study should be made to determine which grants should require detailed expenditure reports.

METHODOLOGY

The objectives of this review were to determine (1) if universities were using funds as set forth in NIH approved budgets and (2) the need for improved NIH monitoring over research cost. To accomplish this, we designed a statistical sampling plan that was used to randomly select a representative sample of NIH research projects. (See Appendix A for a description of our sampling methodology.)

The sample universe was 11,453 research projects awarded to 44 major universities during Calendar Year (CY) 1989. These 44 universities received about \$2.7 billion, 70 percent of the \$3.9 billion awarded to universities for which HHS was cognizant. From the 11,453 awards, we randomly selected 100 research projects totaling about \$18.5 million for review (see Appendix D). These 100 research projects were awarded to 39 of the 44 universities (see Appendix C).

We visited the 39 universities to determine the actual amount by cost category spent for each of the 100 research projects. We did not verify the expenditure information on the universities' reports. We then compared the amount of expenditures under each cost category to the amounts NIH approved in the budgets. We also computed the amount of carry-over budgeted funds based on the amounts awarded and actual expenditures. (See Appendix B for computation of our sample results.)

Our review was conducted at the 39 universities, NIH in Bethesda, Maryland, and the Office of the Assistant Secretary for Health in Rockville, Maryland, during the period June 1991 through January 1993.

A draft copy of the report was provided on May 12, 1993 to ASMB and OASH. Both ASMB and OASH concurred with the findings and recommendations made within this report (see Appendices L and M, respectively).

RESULTS OF REVIEW

BUDGETED COSTS VERSUS ACTUAL EXPENDITURES

Our review showed that amounts budgeted for NIH research projects bore little relationship to the amounts spent. Certain cost categories were underspent while others were overspent.

Appendix D shows the variance between the amounts budgeted in the award and the amounts the universities' records showed as being expended against the award budget. In addition, Appendices D through K show how selected line-items of expenditures varied among the 100 awards. We found the following examples illustrate the trends of both over/underspending:

- o "Personnel costs" for 63 of the 100 research projects reviewed were underspent by a total of \$1,140,061. "Personnel costs" were underspent by \$10,000 or more for 34 of the research projects. The amounts underspent on these 34 projects ranged from \$10,171 to \$219,796 (see Appendix E).
- o "Other costs" for 63 awards were underspent by a total of \$396,317. Grantees for 44 awards spent less than 50 percent of the funds budgeted in this cost category (see Appendix F).
- o "Domestic travel costs" for 56 awards were underspent by a total of \$46,316. Grantees for 17 awards spent no funds for travel although they had budgeted amounts ranging from \$452 to \$1,890 in this category (see Appendix G).
- o "Supply costs" for 60 awards were overspent by a total of \$610,761. "Supply costs" were overspent by more than \$5,000 on 34 awards, ranging from \$5,312 to \$44,539. For 20 awards, actual expenditures for supplies were more than twice the amount budgeted (see Appendix H).
- o "Equipment costs" for 38 awards were overspent by a total of \$195,474. For 23 of the 38 awards, no funds were budgeted for equipment; however, expenditures for equipment on these 23 awards ranged from \$586 to \$17,578 (see Appendix I).

o "Contractual/consultant costs" for 19 awards were overspent by a total of \$138,515. For 12 of these 19 awards no funds were budgeted for contractual or consultant services. The amounts spent on these 12 awards ranged from \$100 to \$16,780 (see Appendices J and K).

This over/underspending of cost categories occurred in the initial year of funding as well as in later years. In some cases, the projects had been funded for more than 20 years. We did not identify any relationship between the amount of over/underspending and the number of years a project had been funded.

The PHS GPS Chapter 8, Post Award Administration, allows recipients a certain degree of latitude in making postaward budget revisions. Unless otherwise restricted by the terms of the award, grantee institutions are permitted to rebudget within and between budget categories in the approved total direct cost budget of the project to meet unanticipated requirements or to accomplish certain programmatic changes.

Chapter 8-5, Prior Approval Authorities Retained by PHS for Research Grants, section 1, Change of Scope or Research Objectives, provides:

"The grantee organization is required to seek approval from the PHS awarding component when there is a change in the scope or research objectives of the project. Actions likely to be considered a change in scope or objectives include, but are not limited to, the following: ...(h) Significant rebudgeting whether or not it requires approval under rules governing budget changes."

The term "significant rebudgeting" is not defined and since this provision was added to the GPS, grantees have not requested prior approval before rebudgeting grant funds. For example:

o A \$253,796 grant was awarded to a university medical center during CY 1989. This was the 17th year that NIH funded this grant. The NIH approved a budget which included \$78,613 for "personnel costs" and \$64,138 for "supply costs." The university actually spent \$41,856 for "personnel costs" and \$107,230 for "supply costs." The university's expenditures for "personnel costs" amounted to 53 percent of the amount budgeted, while supply expenditures were 167 percent of the amount budgeted.

- o The NIH approved a grant to a university which included \$41,392 for "personnel costs" and \$26,577 for "other costs." The university actually spent \$64,403 for "personnel costs" and spent no funds for "other costs." This was the fifth year that NIH had funded the project.
- o The NIH approved a budget for a grant to another university which contained no funds for "consultant costs" and \$69,628 for "other costs." The university spent \$3,422 for "consultant costs" and \$21,789 under the "other costs" category. This was the third year that NIH had funded this project.

CARRY-OVER OF UNSPENT BUDGET BALANCES

Our review also showed that university researchers were not spending all funds awarded for use during CY 1989. When the amount awarded exceeds the amount spent, Federal regulations allow the university to carry over funds to the next year. Underspending primarily occurred in the cost categories for "personnel costs," "other costs," and "domestic travel costs."

The PHS Grants Administration Manual authorizes grantee organizations to carry over unobligated research grant funds remaining at the end of a budget period, unless the funds were previously restricted. However, the grantee must notify PHS whether they have elected to carry over unobligated balances and the amount to be carried over. There is no requirement that a separate budget be submitted showing the intended use of these carry-over funds.

We found that on 52 of the 100 research projects totaling about \$18.5 million, researchers did not use \$1,392,184, or about 7.5 percent, of the funds awarded in the year budgeted. These unspent budget balances were carried over to the next budget period. Twenty-three projects carried over unspent budget balances ranging from \$15,676 to \$427,865 (see Appendix D).

Based on our sample of 100, we estimate that 5,956 of the 11,453 research projects in our universe, totaling about \$2.7 billion, would have carry-over balances of unspent awards totaling \$159,446,834, or about 5.9 percent of total funds awarded. (See Appendix B for computation of our sample results.)

The following examples illustrate the conditions found:

- O A \$184,737 grant was awarded to a university. This was the seventh year that NIH had funded this project. The university spent \$137,764 of the \$184,737 awarded. The university carried over \$46,973.
- O A \$253,259 grant was awarded to another university. This was the third year that NIH had funded this project. The university spent \$123,086 and carried over \$130,173, more than 50 percent of the amount awarded.

CONCLUSIONS

For many awards, NIH's approved budgets did not accurately reflect how researchers actually used NIH funds. When grantee organizations significantly rebudget funds awarded for research projects, they are required to obtain prior approval from PHS. However, the term "significant rebudgeting" is not defined in PHS policy. Also research funds were not always spent in the year budgeted and were carried forward to the next award period. Additionally, PHS does not have a requirement that a separate budget be submitted showing the intended use of carry-over funds.

The absence of actual line-item expenditure data, the ability to make unrestricted transfers of funds among direct cost categories, and the ability of grantees to carry over funds without a supporting budget, in our opinion, adversely affects NIH's ability to effectively: (1) monitor the actual use of its funds; and (2) evaluate whether unspent balances were reasonable. The HHS attempts to win OMB approval for more detailed expenditure reports have resulted in the approval to conduct a pilot program with selected universities to provide such data through electronic transfer. This program is still under development.

RECOMMENDATIONS

We recommend that:

- (1) The HHS expedite the pilot project for the electronic transfer of detailed expenditure data and continue to work with OMB for approval to gather detailed expenditure data on all research grants and contracts;
- (2) the PHS define "significant rebudgeting" as used in the PHS Grants Policy Statement, Chapter 8-5, section 1.h.; and

(3) the HHS require grantees to submit a revised budget for the use of unspent grant funds when a substantial carry-over of funds occurs from one budget period to another.

Auditee Response

In its written response (see Appendix L), ASMB concurred with our finding regarding the lack of data on the actual costs of research funded by NIH, and that the recommendations should improve NIH's ability to monitor the expenditures of its grantees.

The OASH also concurred with our findings and recommendations in its written response (see Appendix M), and provided the following detailed comments.

Recommendation Number One

OASH Comment

The OASH agreed with the objective of the pilot project for gathering detailed expenditure data on all research grants and contracts. However, the institutions designated to take part in the project have declined to participate. Nonetheless, OASH is exploring alternative approaches to the current financial reporting requirements, including categorical expenditure reporting.

Additional Comments by the Office of Audit Services

We encourage OASH to continue its effort in exploring alternative approaches to the current financial reporting requirements. We also request OASH to keep us informed of its progress with identifying an alternative approach, and seeking approval from OMB for obtaining detailed expenditure data on all research grants and contracts.

Recommendation Number Two

OASH Comment

The OASH agreed that it would be beneficial to provide additional guidance to grantees by defining the term significant rebudgeting. The OASH intends to revise the PHS Grants Policy Statement to indicate that significant rebudgeting has occurred when the cumulative amount of transfers among direct cost categories for the current budget period exceeds 25 percent of the total amount awarded.

Additional Comments by the Office of Audit Services

We believe that the threshold of 25 percent is reasonable. However, significant rebudgeting should occur when the total amount overspent or underspent in direct cost categories exceeds 25 percent of the total amount awarded for the current budget period. Using the cumulative, or net effect, of amounts over and underspent may offset significant differences in spending within a budget. This may create misleading results and sway conclusions about spending patterns.

Recommendation Number Three

OASH Comment

The OASH agreed that it is appropriate to request revised budgets and additional documentation under certain instances when a substantial amount of carry-over occurs. The OASH also believes that the decision to require additional information should be left to the discretion of the Grants Management Officer (GMO), and plans to include similar language in the PHS Grants Policy Statements.

Additional Comments by the Office of Audit Services

We agree that requiring revised budgets and additional documentation for instances when immaterial amounts are carried over may not be warranted. We also agree that the GMO may be in the best position to determine when such a request is necessary. However, we believe that instructions for the carry over of funds should be clear and specifically require GMOs to instruct grantees to submit a revised budget for the use of unspent grant funds when a substantial carry-over of funds from one budget year to another occurs. Furthermore, decisions made by GMOs should be adequately documented, and reviewed and approved by a superior.

We request that you provide the Office of Audit Services with the status of actions taken on recommendations within 60 days from the date of this report. If you wish to discuss any of the issues raised in this report, please call me or have your staff contact Daniel W. Blades, Assistant Inspector General for Public Health Service Audits, at (301)443-3582. To facilitate identification, please refer to Common Identification Number A-06-91-00073 in all correspondence relating to this report.

APPENDICES

SAMPLE DESCRIPTION

Sample Objective:

The objective of our sample was to determine whether colleges and universities used NIH research funds as budgeted for each line item of projects awarded.

Background Information:

The NIH awarded approximately \$6 billion for health research and development during FY 1989. Domestic institutions of higher education received approximately 74 percent, or \$4.4 billion, of the NIH awards. Universities for which HHS has audit cognizance received \$3.9 billion.

Population:

The population consisted of 16,958 research projects awarded to 128 colleges and universities. The populations included only research projects that were awarded:

- -- During CY 1989;
- -- to domestic colleges and universities for which the Office of Inspector General was the cognizant audit agency; and
- -- to those colleges and universities which received the top 95 percent of NIH funds.

Sample Design:

A sample was selected using stratified random sampling. Two strata were identified. We sampled from the first strata and projected our results to this strata. We determined that it was not necessary to sample and project results from the second strata.

The first strata consisted of the 44 colleges and universities which were awarded the most funds. These schools were awarded 11,453 research projects amounting to \$2,729,490,868. The schools in the first strata received 70 percent of the funds awarded to the colleges and universities for which HHS was assigned audit cognizance.

The second strata consisted of the remaining 84 colleges and universities. These schools received 5,505 research projects with awards totaling \$955,390,481. The schools in the second strata received 25 percent of the funds awarded to the colleges and universities for which HHS was assigned audit cognizance.

Sample Size:

One hundred research projects were selected from the first strata.

Source of Random Numbers:

The Office of Audit Services' Statistical Sampling Software was used to determine the random numbers for drawing the sample.

Characteristics to be Measured:

For each research project and cost category, we measured the difference between the amounts awarded by the PHS and the amounts actually spent by the universities.

Other Evidence:

None.

Extrapolation:

The total amount awarded by the PHS on the 100 sampled research projects was \$18,514,980. Fifty-two sampled projects had unspent budget balances totaling \$1,392,184. Based on our sample, we estimated that 5,956 awards would have unspent budget balances totaling \$159,446,834.

SAMPLE RESULTS

Sample Population	11,453
Standard Sample Size	100
Value of Research Projects Sampled	\$18,514,980
Sample Research Projects	
with Unspent Budget Balances	52
at the 90% Confidence Level	
Upper Limit	6,935
Lower Limit	4,966
Amount of Unspent Budget Balances	
on 52 Research Projects	
with Unspent Budget Balances	\$1,392,184
at the 90% Confidence Level	
Upper Limit	\$247,754,830
Lower Limit	\$71,138,837
Estimated Number of	
Research Projects	
with Unspent Budget Balances	5,956
Estimated Amount of	
Unspent Budget Balances	\$159,446,834
•	•

LISTING OF 39 COLLEGES AND UNIVERSITIES VISITED

BOSTON UNIVERSITY UNIVERSITY OF MASSACHUSETTS MEDICAL CENTER AT WORCESTER HARVARD UNIVERSITY YALE UNIVERSITY NEW YORK UNIVERSITY MEDICAL CENTER ROCKERPELLER UNIVERSITY YESHIVA UNIVERSITY MT. SINAI SCHOOL OF MEDICINE VIRGINIA COMMONWEALTH UNIVERSITY UNIVERSITY OF VIRGINIA JOHNS HOPKINS UNIVERSITY UNIVERSITY OF PITTSBURGH UNIVERSITY OF PENNSYLVANIA UNIVERSITY OF MIAMI VANDERBILT UNIVERSITY UNIVERSITY OF NORTH CAROLINA CHAPEL HILL UNIVERSITY OF ALABAMA AT BIRMINGHAM DUKE UNIVERSITY EMORY UNIVERSITY OHIO STATE UNIVERSITY CASE WESTERN RESERVE UNIVERSITY UNIVERSITY OF WISCONSIN AT MADISON UNIVERSITY OF CHICAGO UNIVERSITY OF MINNESOTA UNIVERSITY OF MICHIGAN UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER BAYLOR COLLEGE OF MEDICINE UNIVERSITY OF UTAH UNIVERSITY OF COLORADO HEALTH SCIENCE CENTER UNIVERSITY OF IOWA WASHINGTON UNIVERSITY AT ST. LOUIS UNIVERSITY OF WASHINGTON UNIVERSITY OF SOUTHERN CALIFORNIA UNIVERSITY OF ARIZONA UNIVERSITY OF CALIFORNIA, BERKELEY UNIVERSITY OF CALIFORNIA, DAVIS UNIVERSITY OF CALIFORNIA, LOS ANGELES UNIVERSITY OF CALIFORNIA, SAN DIEGO UNIVERSITY OF CALIFORNIA, SAN FRANCISCO

COMPARISON OF TOTAL AMOUNTS BUDGETED BY NIH TO ACTUAL UNIVERSITY EXPENDITURES FOR THE 100 PROJECTS REVIEWED

NUMBER BY NIH CAPENDTURES 04614 \$818,350.00 \$142,466.00 \$130,173.00 \$48.00 \$130,173.00 \$48.00 \$130,173.00 \$48.00 \$130,173.00 \$48.00 \$130,173.00 \$48.00 \$48.00 \$131,173.00 \$49.030.31 \$55,317.01 \$49.030.31 \$55,317.01 \$49.030.31 \$55,317.01 \$49.030.31	OIG SAMPLE A	MOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
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01437 02266 \$136,121.00 \$30.30.31 \$55.817.19 \$58.917.00 \$20.023.31 \$257,781.00 \$207,023.00 \$50,134.00 \$45,73.00 \$74,574 11450 \$165,999.00 \$114,737.00 \$137,784.00 \$46,73.00 \$74,574 11450 \$165,999.00 \$110,103.00 \$45,896.00 \$70,5844 09950 \$140,099.00 \$103,996.00 \$30,996.00 \$310,996.00	08943	\$253,259.00	\$123,086.00	\$130,173.00	48.60%
02296 \$139, 121.00 \$80,303.81 \$55,817.19 \$58.994 03839 \$257.781.00 \$207,823.00 \$51,38.00 \$45,574 00 \$207,823.00 \$51,38.00 \$45,574 00 \$207,823.00 \$110,103.00 \$45,895.00 74.574 11450 \$156,999.00 \$110,103.00 \$45,895.00 76.584 08715 \$90,723.00 \$18,47.00 \$42,076.00 \$30,714 09950 \$140,099.00 \$130,996.00 \$32,076.00 \$3.714 09950 \$140,099.00 \$130,996.00 \$32,014.00 \$7.23.00 \$42,076.00 \$30,714 09950 \$3140,099.00 \$103,996.00 \$35,510.00 \$58.094 02249 \$118,029.00 \$48,581.34 \$29,47.86 \$75.054 09570 \$111,00	03302	\$463,346.00	\$367,709.00	\$95,637.00	79.36%
02939 \$267,781.00 \$207,023.00 \$50,138.00 \$0,55% \$00202 \$114,737.00 \$137,784.00 \$46,973.00 74.57% \$11450 \$155,999.00 \$110,103.00 \$45,896.00 70.584% \$00,723.00 \$110,103.00 \$45,896.00 70.584% \$00,723.00 \$110,103.00 \$45,896.00 70.584% \$00,723.00 \$110,477.00 \$42,078.00 30.71% \$00,723.00 \$140,477.00 \$42,078.00 37.11% \$00,723.00 \$103,965.00 \$338,104.00 74.23% \$00,723.00 \$140,213.00 \$335,510.00 74.23% \$00,796 \$144,723.00 \$492,133.00 \$335,510.00 74.23% \$00,796 \$114,029.00 \$138,841.34 \$329,447.86 75.05% \$05691 \$156,040.00 \$125,566.00 \$28,443.00 75.05% \$05691 \$154,040.00 \$116,761.96 \$25,149.04 \$2.28% \$06073 \$151,258.00 \$156,219.06 \$25,038.94 \$2.28% \$040073 \$151,258.00 \$156,219.06 \$25,038.94 \$2.28% \$040073 \$153,055.00 \$116,7219.06 \$25,038.94 \$2.28% \$040073 \$157,421.00 \$137,376.00 \$20,840.00 \$4.68% \$02227 \$157,421.00 \$137,376.00 \$20,840.00 \$4.68% \$02227 \$157,421.00 \$137,376.00 \$20,840.00 \$4.68% \$02227 \$157,421.00 \$137,376.00 \$20,840.00 \$4.68% \$03622 \$130,440.00 \$447,918.00 \$19,118.00 71,48% \$03622 \$130,440.00 \$127,898.04 \$17,477.36 \$7.99% \$03622 \$130,440.00 \$127,898.04 \$17,477.36 \$7.99% \$03622 \$134,530.00 \$242,436.00 \$16,342.00 \$26,88% \$03622 \$134,530.00 \$242,436.00 \$16,342.00 \$25,55% \$04699 \$156,133.00 \$325,567.00 \$15,642.00 \$25,55% \$04699 \$156,133.00 \$325,567.00 \$315,642.00 \$25,55% \$04699 \$156,133.00 \$325,657.00 \$315,642.00 \$25,55% \$04699 \$156,133.00 \$327,657.00 \$340,00 \$20,840.00 \$20,	01 83 7	\$206,428.00	\$134,108.00	\$72,320.00	64.97%
00202 \$144,737.00 \$137,764.00 \$46,073.00 74.57% 11460 \$155,969.00 \$110,103.00 \$45,196.00 70.54% 08715 \$0,723.00 \$18,647.00 \$42,076.00 30.71% 09960 \$140,099.00 \$103,096.00 335,104.00 74.23% 08796 \$34,723.00 \$49,213.00 \$35,104.00 74.23% 08796 \$34,723.00 \$49,213.00 \$35,510.00 55.09% 02249 \$118,029.00 \$32,653.34 \$125,656.00 \$28,444.00 \$1.51% 08276 \$141,10.00 \$125,656.00 \$28,444.00 \$1.51% 08276 \$141,10.00 \$116,761.86 \$25,149.04 \$22,84% 09073 \$183,258.00 \$158,219.06 \$25,038,94 \$83,44% 08501 \$130,055.00 \$116,209.00 \$22,046.00 \$47,84% 09503 \$183,258.00 \$158,219.06 \$25,038,94 \$83,44% 02827 \$167,421.00 \$137,376.00 \$20,046.00 \$47,27% 02777 \$37,038.00 \$47,918.00 \$101,918.00 \$71,48% 09796 \$145,497.00 \$127,989.64 \$17,477.30 \$7.99% 05886 \$258,778.00 \$224,248.00 \$158,342.00 \$3.68% 03622 \$130,844.00 \$1114,755.00 \$16,089.00 \$7.70% 10722 \$343,539.00 \$327,557.00 \$15,082.00 \$3.58% 00823 \$133,305.50 \$135,305.50 \$155,982.00 \$5.58% 00823 \$135,305.50 \$135,305.00 \$327,70% 00823 \$135,305.00 \$125,895.00 \$316,089.00 \$7.70% 00823 \$135,305.00 \$125,895.00 \$3,410.00 \$3.00% 00823 \$135,305.00 \$125,895.00 \$3,410.00 \$3.00% 00823 \$135,305.00 \$125,895.00 \$3,410.00 \$3.00% 00823 \$135,305.00 \$125,895.00 \$3,410.00 \$3.00% 00823 \$136,036,00 \$277,706 \$438,445.00 \$3.888.99 \$92.20% 07241 \$226,148.00 \$217,750.44 \$83,897.00 \$3.00% 00823 \$136,036,00 \$277,750.44 \$83,897.00 \$3.00% 00823 \$136,000 \$105,770.00 \$30,445.00 \$3.00% 00823 \$106,000 \$177,706.44 \$30,897.00 \$30,897	02296	\$136,121.00	\$80,303.81		
11460 \$165 909 00 \$110,103.00 \$45,896.00 70.584 08715 \$00,723.00 \$118,477.00 \$24,278.00 30.714 09960 \$140,099.00 \$103,996.00 \$30,104.00 74.234 08706 \$44,723.00 \$49,213.00 \$336,104.00 74.234 02249 \$118,029.00 \$48,213.00 \$35,510.00 \$6.094 02249 \$118,029.00 \$48,231.04 \$29,447.66 75.054 05691 \$144,911.00 \$118,761.66 \$25,149.04 \$2.284 08073 \$143,258.00 \$158,219.06 \$25,149.04 \$2.284 08073 \$143,258.00 \$118,761.66 \$25,038.04 \$80,244 08501 \$130,055.00 \$116,209.00 \$20,840.00 \$45,884 02227 \$167,421.00 \$137,775.00 \$20,046.00 \$72,746 02227 \$167,421.00 \$117,775.00 \$20,046.00 \$72,746 06706 \$145,467.00 \$127,989.44 \$17,477.36 \$79,994 06706 \$145,467.00 \$127,989.44 \$17,477.36 \$79,994 06806 \$226,778.00 \$242,436.00 \$15,342.00 \$93,884 03022 \$130,844.00 \$114,765.00 \$16,089.00 \$27,440 04606 \$161,138.00 \$136,467.50 \$16,089.00 \$27,478.00 \$2	03639	\$267,761.00	\$207,823.00	\$50,138.00	
08715 \$80,723.00 \$146,090 09 \$103,965.00 \$30,7196.00 74.236 09960 \$140,090 09 \$103,965.00 \$35,104.00 74.236 09960 098706 \$34,723.00 \$49,213.00 \$35,510.00 58.0946 02249 \$118,0220.00 \$38,581.34 \$29,447.00 75.0046 09960 09270 \$114,010.00 \$125,565.00 \$28,444.00 \$1.5146 09270 \$141,010.00 \$116,761.00 \$25,149.04 82.286 09073 \$143,258.00 \$158,229.00 \$25,038.04 85.2466 09073 \$183,258.00 \$115,209.00 \$25,038.04 85.2466 09073 \$183,258.00 \$115,209.00 \$20,045.00 \$87.2766 0908501 \$130,055.00 \$115,209.00 \$20,045.00 \$87.2766 0908501 \$130,055.00 \$115,209.00 \$20,045.00 \$87.2766 0908501 \$130,055.00 \$47,915.00 \$127,989.04 \$17,477.38 \$79.9946 090850 \$154,407.00 \$127,989.04 \$17,477.38 \$79.9946 090850 \$256,778.00 \$47,915.00 \$117,477.38 \$79.9946 090850 \$256,778.00 \$242,439.00 \$117,477.38 \$79.9946 090850 \$256,778.00 \$242,439.00 \$118,436.00 \$25,889.00 \$256,879.00 \$242,439.00 \$118,436.00 \$25,889.00 \$256,879.00 \$242,439.00 \$118,436.00 \$25,889.00 \$256,879.00 \$242,439.00 \$118,436.00 \$25,889.00 \$256,879.00 \$257,859.00 \$15,889.00 \$257,859.00 \$	00202	\$184,737.00	\$137,764.00	\$48,973.00	
09960 \$140,098,00 \$103,995.00 \$305,104.00 74.23% 08705 \$44,723.00 \$49,213.00 \$35,510.00 \$50 940,000 \$125,560.00 \$135,510.00 \$50 940,000 \$125,560.00 \$125,560.00 \$103,5510.00 \$100,000 \$125,560.00 \$125,560.00 \$154,400.00 \$125,560.00 \$125,600.00 \$125,600.00 \$154,400.00 \$125,560.00 \$125,600.00 \$125,600.00 \$154,400.00 \$116,701.00 \$116,701.00 \$125,600.00 \$125	11450	\$166, 999 .00	\$110,103.00	\$45,896.00	
03796 384 723.00 349.213.00 35.510.00 55.0090 02249 3118.029.00 388.581.34 329.447.68 75.0594 05591 3154.040.00 3125.556.00 328.444.00 81.5114 00279 316.404.00 3116.781.98 325.149.04 82.2844 00279 3183.258.00 3155.219.00 325.038.94 363.444 004501 3136.055.00 3115.209.00 320.445.00 34.6894 02827 3157.421.00 3137.378.00 320.445.00 34.6894 02827 3157.421.00 3137.378.00 320.445.00 34.6894 02827 3157.421.00 3137.378.00 320.445.00 37.4894 005806 3258.778.00 324.438.00 316.342.00 77.4894 03822 3130.344.00 3147.755.00 316.342.30 316.342.00 316.342.30 316.342.00 316.342.30 316.342.00 316.342.30 316.342.00 316.342.30 316.342.00 316.342.30 3	08715	\$60,723.00	\$18,647.00	\$42,076.00	
02249 \$114,029.00 \$28,861.34 \$29,447.66 75.05% 05691 \$154,040.00 \$125,556.00 \$28,844.00 \$1.51% 08278 \$141,911.00 \$116,761.96 \$25,149.04 \$2.28% 06073 \$183,258.00 \$116,761.96 \$25,149.04 \$2.28% 06073 \$183,258.00 \$115,209.00 \$20,846.00 \$4.68% 02827 \$157,421.00 \$137,376.00 \$20,045.00 \$7.27% 02777 \$87,036.00 \$47,918.00 \$19,118.00 71,48% 05796 \$146,647.00 \$127,889.64 \$17,477.36 \$7.99% 05896 \$258,778.00 \$242,489.00 \$19,118.00 71,48% 03022 \$130,844.00 \$114,785.00 \$16,342.00 \$8.8% 00322 \$130,844.00 \$114,785.00 \$16,342.00 \$8.8% 00322 \$133,844.00 \$114,785.00 \$16,089.00 \$87,70% 04590 \$155,139.00 \$135,451.62 \$15,676.48 \$9.63% 00823 \$135,305.00 \$125,895.00 \$10,089.00 \$87,70% 00823 \$135,305.00 \$125,895.00 \$15,892.00 \$6.55% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$87,70% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$87,70% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$87,70% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$87,70% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$87,70% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$89,630% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$89,630% 00823 \$135,305.00 \$125,895.00 \$16,089.00 \$89,630% 00823 \$135,305.00 \$125,895.00 \$15,410.00 \$9.05% 00823 \$135,305.00 \$125,895.00 \$15,410.00 \$9.05% 00823 \$135,305.00 \$125,895.00 \$15,410.00 \$9.05% 00823 \$135,305.00 \$125,895.00 \$15,410.00 \$9.05% 00823 \$135,305.00 \$125,895.00 \$15,410.00 \$9.05% 00823 \$135,305.00 \$125,805.00 \$15,410.00 \$9.05% 00823 \$135,305.00 \$125,770.04 \$13,387.36 \$96.30% 00823 \$135,305.00 \$125,770.04 \$13,387.36 \$96.30% 00823 \$135,305.00 \$125,770.04 \$13,387.36 \$96.30% 00823 \$100,080,00 \$150,180,00 \$	09950	\$140,099.00	\$103,996.00	\$38,104.00	
05691 \$154,040.00 \$125,656.00 \$228,444.00 \$1.51% 0278 \$141,911.00 \$116,761.96 \$25,149.04 \$2.28% 06073 \$183,258.00 \$158,219.06 \$25,038.94 83.44% 08501 \$136,055.00 \$115,209.00 \$20,948.00 \$4.88% 02827 \$157,421.00 \$137,376.00 \$20,045.00 \$4.88% 02827 \$157,421.00 \$137,376.00 \$20,045.00 \$4.88% 02827 \$316,74.21.00 \$137,376.00 \$20,045.00 \$4.88% 02827 \$316,74.21.00 \$137,376.00 \$20,045.00 \$7.27% 02777 \$87,036.00 \$47,918.00 \$119,118.00 \$71.48% 06796 \$146,467.00 \$127,999.64 \$17,477.36 \$7.99% 05896 \$258,778.00 \$242,438.00 \$116,342.00 \$9.58% 03622 \$130,844.00 \$114,755.00 \$16,089.00 \$7.70% 10722 \$3443,539.00 \$3327,557.00 \$16,089.00 \$7.70% 10722 \$3443,539.00 \$3327,557.00 \$16,089.00 \$7.70% 04569 \$151,138.00 \$135,461.62 \$15,676.44 \$9.63% 00823 \$135,305.00 \$125,895.00 \$9,410.00 \$9.55% 02624 \$80,897.00 \$72,210.01 \$8,689.99 \$9.26% 07241 \$226,148.00 \$217,780.84 \$8,367.36 \$9.30% 04576 \$535,030.00 \$217,780.84 \$8,367.36 \$9.30% 04576 \$535,030.00 \$277,785.84 \$8,367.36 \$9.30% 04576 \$535,030.00 \$277,853.82 \$7.454.18 \$9.63% 00823 \$166,642.00 \$3527,853.82 \$7.454.18 \$9.63% 00829 \$90,697.00 \$389,445.00 \$7,252.00 \$9.643.30 \$96.13% 05426 \$160,040.00 \$152,855.00 \$9.440.00 \$9.50% 07312 \$166,642.00 \$160,188.70 \$36,443.30 \$96.13% 06426 \$160,040.00 \$152,855.00 \$9.443.30 \$96.13% 06426 \$160,040.00 \$152,850.00 \$37,252.00 \$9.50% 0918 \$92,927.00 \$37,457.00 \$54,70.00 \$41,11% 07420 \$173,125.00 \$188,022.00 \$5,103.00 \$97.05% 00167 \$222,016.00 \$160,187.70 \$36,433.30 \$96.13% 00981 \$92,927.00 \$37,457.00 \$54,70.00 \$41,11% 07420 \$173,125.00 \$188,022.00 \$5,103.00 \$97.05% 00167 \$222,016.00 \$160,187.70 \$34,550.00 \$97.74% 00167 \$222,016.00 \$160,187.70 \$34,550.00 \$97.74% 00167 \$222,016.00 \$160,187.70 \$34,550.00 \$97.74% 00167 \$222,016.00 \$160,187.70 \$34,550.00 \$97.74% 00167 \$222,016.00 \$196,400 \$116,400.00 \$44,560.00 \$97.74% 00167 \$130,000.00 \$190,000 \$116,400.00 \$44,560.00 \$97.74% 00167 \$130,000.00 \$190,000 \$116,400.00 \$44,560.00 \$97.74% 00167 \$130,000.00 \$190,000 \$110,000.00 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,	08795	\$84,723.00	\$49,213.00		58.09%
08276 \$141,911.00 \$116,781.98 \$25,149.04 \$2,284 08073 \$183,258.00 \$158,219.08 \$25,038.94 83.344 08501 \$130,055.00 \$158,209.00 \$20,045.00 \$4.884 02827 \$157,421.00 \$115,209.00 \$20,045.00 \$4.77 02777 \$87,036.00 \$47,918.00 \$19,118.00 \$71,484 06796 \$145,467.00 \$127,989.64 \$17,477.36 \$7.994 05896 \$255,776.00 \$24,438.00 \$116,342.00 \$3.884 03622 \$130,844.00 \$1114,755.00 \$116,089.00 \$7.794 04560 \$151,138.00 \$135,461.52 \$156,676.48 89.634 00823 \$135,305.00 \$135,461.52 \$156,676.48 89.634 00823 \$135,305.00 \$125,895.00 \$9,410.00 \$93.054 04576 \$535,305.00 \$27,780.84 \$3,367.36 \$93.00 \$27,210.01 \$3,680.90 \$9.264 04576 \$535,305.00 \$27,780.84 \$3,367.36 \$93.00 \$72,210.01 \$3,680.90 \$9.264 04576 \$535,305.00 \$27,780.84 \$3,367.36 \$93.00 \$72,210.01 \$3,680.90 \$92.64 00823 \$16,699.00 \$77,210.01 \$3,680.90 \$92.64 04576 \$535,305.00 \$27,253.82 \$7,454.18 \$98.614 05209 \$106,997.00 \$72,210.01 \$3,680.90 \$92.64 00829 \$160,697.00 \$150,697.00 \$72,210.01 \$3,680.90 \$92.64 00820 \$160,697.00 \$150,697.00 \$72,210.01 \$3,680.90 \$92.64 00820 \$160,697.00 \$150,697.00 \$72,210.01 \$3,680.90 \$92.64 00820 \$160,697.00 \$150,697.00 \$72,210.01 \$3,680.90 \$92.64 009.18 \$92.927.00 \$377,457.00 \$544.18 \$98.614 09818 \$92.927.00 \$377,457.00 \$544.30 \$96.134 09818 \$92.927.00 \$377,457.00 \$54.43.30 \$96.134 09818 \$92.927.00 \$377,457.00 \$54.70.00 \$41.14 098.20 \$100,198.70 \$34.20 \$98.44 000 \$150,198.70 \$34.20 \$98.44 000 \$150,198.70 \$34.20 \$98.44 000 \$150,198.70 \$34.20 \$98.44 000 \$150,198.70 \$34.20 \$98.44 000 \$150,198.70 \$34.20 \$98.44 000 \$150,198.70 \$34.20 \$3	022 49	\$118,029.00	\$88,581.34		
08073 \$183,258.00 \$158,219.06 \$25,038.94 88.34% 08501 \$130,055.00 \$115,209.00 \$20,045.00 \$7.27% \$167,421.00 \$137,376.00 \$20,045.00 \$7.27% 02777 \$87,030.00 \$47,918.00 \$19,118.00 \$71,48% 0596 \$145,467.00 \$127,989.64 \$17,477.36 \$7.938.00 \$145,467.00 \$127,989.64 \$17,477.36 \$7.938.00 \$145,467.00 \$124,438.00 \$116,342.00 \$18,342.00 \$16,342.00 \$15,344.00 \$15,138.00 \$15,138.00 \$15,142.00 \$15,142.00 \$15,142.00 \$15,142.00 \$15,142.00 \$15,142.00 \$15,142.00 \$15,142.00 \$15,142.00 \$16,142.00 \$16,142.00 \$16,142.00 \$16,142.00 \$16,142.00 \$17,780.84 \$8,367.36 \$9.30% \$16,443.00 \$15,142.00 \$16,142.00 \$17,780.84 \$8,367.36 \$9.30% \$16,457.00 \$1	05691	\$154,040.00	\$125,556.00		
08501 \$133,055,00 \$116,200,00 \$20,846,00 \$4.68% 02827 \$157,421,00 \$137,378,00 \$20,046,00 \$7.27% 02777 \$87,036,00 \$47,918,00 \$19,118,00 71.48% 06796 \$146,467,00 \$127,988,64 \$17,477,36 87,99% 05896 \$258,778,00 \$242,438,00 \$16,342,00 93,68% 03622 \$130,844,00 \$114,755,00 \$16,088,00 87,70% 10722 \$343,539,00 \$327,557,00 \$16,088,00 87,70% 04599 \$151,138,00 \$135,461,52 \$15,676,44 89,63% 00823 \$135,305,00 \$125,895,00 \$3,410,00 93,05% 02624 \$80,897,00 \$72,210,01 \$8,680,99 89,28% 07241 \$226,148,00 \$277,780,84 \$8,387,356 96,30% 04576 \$535,308,00 \$277,780,84 \$8,387,356 96,30% 04576 \$535,308,00 \$277,780,84 \$8,387,356 96,30% 07312 \$166,642,00 \$160,198,70 \$5443,30 96,13% 06425 \$180,040,00 \$155,608,00 \$7,252,00 \$25,95% 09818 \$32,227,00 \$173,125,00 \$16,987,00 \$5,432,00 94,11% 07420 \$173,125,00 \$168,022,00 \$5,103,00 97,05% 09818 \$32,227,00 \$173,125,00 \$16,987,00 \$5,103,00 97,05% 00157 \$222,016,00 \$216,987,00 \$5,030,00 97,05% 00280 \$383,072,00 \$77,138,46 \$4,933,54 94,00% 02830 \$89,174,00 \$168,622,00 \$5,103,00 97,75% 02880 \$157,502,00 \$151,647,00 \$4,596,00 97,344 02880 \$157,502,00 \$151,647,00 \$4,596,00 97,344 02880 \$157,502,00 \$151,647,00 \$4,596,00 97,344 02880 \$157,502,00 \$151,647,00 \$4,596,00 97,97% 01352 \$199,840,00 \$191,647,00 \$4,596,00 97,97% 01352 \$199,840,00 \$191,647,00 \$2,489,00 97,97% 01352 \$199,840,00 \$197,459,30 \$2,200,00 \$9,87% 04678 \$22,653,00 \$20,500,00 \$2,133,00 97,97% 01352 \$199,840,00 \$197,374,93 \$2,465,07 98,77% 0173 \$199,979,00 \$107,749,30 \$2,465,00 \$9,274 04678 \$22,653,00 \$20,500,00 \$1,546,00 \$9,274 04678 \$252,00 \$10,000,00 \$10,000,00 \$110,000,00 \$1,540,00 \$9,274 04678 \$252,00 \$10,000 \$110,000,00 \$110,000 \$110,000,00 \$110,000,00 \$110,000 \$110,000,00 \$110,000,00 \$110,000,00 \$110,000,00 \$110,000,	08276	\$141,911.00	\$116,761.96		
0227 \$157,421.00 \$137,376.00 \$20,045.00 \$7.27% 02777 \$87,036.00 \$47,378.00 \$19,118.00 71.48% 06796 \$144,647.00 \$127,989.64 \$17,477.36 \$7.99% 05896 \$258,778.00 \$242,439.00 \$16,342.00 \$3.68% 03622 \$130,844.00 \$114,755.00 \$16,988.00 \$7.70% 10722 \$343,539.00 \$327,557.00 \$15,982.00 \$5.35% 04569 \$151,139.00 \$3327,557.00 \$15,982.00 \$5.35% 04569 \$151,139.00 \$335,461.52 \$15,676.44 \$9.83% 00823 \$135,305.00 \$125,895.00 \$3.410.00 \$3.05% 02624 \$30,897.00 \$72,210.01 \$3.689.99 \$9.26% 07241 \$226,148.00 \$217,780.84 \$3,307.38 \$9.30% 04576 \$535,308.00 \$527,853.82 \$7.454.18 \$9.81% 05209 \$90,697.00 \$89,445.00 \$7.250.00 \$2.50% 07312 \$166,842.00 \$160,198.70 \$5.443.30 \$9.13% 05425 \$180,040.00 \$155,808.00 \$6.43.30 \$9.13% 05426 \$180,040.00 \$155,808.00 \$6.43.30 \$9.13% 05426 \$180,040.00 \$155,808.00 \$6.43.30 \$9.13% 05426 \$150,040.00 \$155,808.00 \$5.78,53.82 \$7.454.18 \$9.81% 09818 \$92,927.00 \$87,477.00 \$5.470.00 \$4.11% 07420 \$173,125.00 \$186,022.00 \$5.103.00 \$7.05% 00157 \$222,015.00 \$216,987.00 \$5.028.00 \$7.74% 03423 \$33,072.00 \$78,138.46 \$4.933.54 \$44.00% 02830 \$89,174.00 \$44,569.00 \$4,569.00 \$7.66% 02880 \$157,552.00 \$164,569.00 \$4,569.00 \$7.76% 02880 \$157,562.00 \$164,569.00 \$4,569.00 \$7.76% 02880 \$157,450.00 \$10,747.93 \$2,465.07 \$9.77% 01552 \$199,840.00 \$191,847.00 \$2,498.00 \$7.79% 01552 \$199,840.00 \$197,374.93 \$2,465.07 \$9.77% 01569 \$22,653.00 \$20,500.00 \$2,133.00 \$9.58% 04678 \$22,2653.00 \$20,500.00 \$1,540.00 \$9.88% 05867 \$122,248.00 \$119,1843.71 \$920.29 \$9.23% 064070 \$9.8990 \$1,010,683.00 \$1,154,900 \$9.68% 04678 \$35,112.00 \$185,575.00 \$2,078.00 \$9.48% 04678 \$35,112.00 \$130,024.91 \$284.09 \$9.78% 04678 \$35,112.00 \$130,024.91 \$284.09 \$9.78% 04678 \$151,200 \$131,209.00 \$118,143.71 \$920.29 \$9.23% 05867 \$112,484.00 \$113,190.00 \$130,024.91 \$284.09 \$9.78% 06478 \$35,112.00 \$130,024.91 \$284.09 \$9.78% 06468 \$10,102,229.00 \$110,100,830.00 \$1,540.00 \$9.68% 06478 \$35,112.00 \$9.68% 06480 \$110,0984.00 \$110,0984.00 \$110,0988.00 \$110,009.88%	06073	\$183,258.00	\$158,219.06	\$ 25,038. 94	86.34%
02777 \$87,036,00 \$47,918,00 \$10,118,00 71,48% 06796 \$145,467,00 \$127,989,84 \$17,477,36 £7,994 05896 \$258,778,00 \$242,438,00 \$18,342,00 93,884 03622 \$130,844,00 \$114,755.00 \$16,088,00 87,7094 04569 \$151,138,00 \$135,461,52 \$16,676,48 89,6394 00823 \$135,305,00 \$125,895,00 \$4,100,00 93,055% 02624 \$30,897,00 \$72,210,01 \$8,886,99 89,26% 07241 \$226,148,00 \$27,780,84 \$8,367,36 08,399 00 \$72,210,01 \$8,886,99 89,26% 04576 \$535,308,00 \$327,853,82 \$7,454,18 \$8,819,99 04576 \$535,308,00 \$527,853,82 \$7,454,18 \$8,819,00 \$7312 \$186,642,00 \$100,189,70 \$64,432,00 \$25,00% 07312 \$186,642,00 \$160,189,70 \$6,443,30 \$81,349,00 \$135,608,00 \$7,252,00 \$25,00% 09818 \$32,270,00 \$153,608,00 \$8,432,00 \$9,98% 09818 \$32,270,00 \$153,608,00 \$8,432,00 \$9,98% 09818 \$32,270,00 \$168,022,00 \$5,103,00 \$97,05% 00157 \$222,015,00 \$216,887,00 \$5,030,00 \$7,259,00 \$2,00% 02830 \$89,145,00 \$168,022,00 \$5,103,00 \$97,05% 02830 \$89,174,00 \$44,598,00 \$173,125,00 \$168,022,00 \$5,103,00 \$97,05% 02830 \$89,174,00 \$44,598,00 \$46,500 \$9,83% 00981 \$196,243,00 \$191,647,00 \$4,933,54 \$44,00 \$2830 \$173,125,00 \$168,022,00 \$5,103,00 \$97,75% 02830 \$197,400 \$44,598,00 \$4,695,00 \$7,69% 02830 \$197,400 \$44,598,00 \$4,695,00 \$7,69% 02830 \$157,502,00 \$152,607,00 \$4,179,00 \$4,19% 02830 \$157,502,00 \$191,647,00 \$4,598,00 \$7,69% 02830 \$157,502,00 \$191,647,00 \$4,598,00 \$7,69% 03683 \$123,209,00 \$197,474,93 \$2,465,07 \$8,77% 0173 \$189,979,00 \$167,653,00 \$2,745,00 \$8,260,00 \$7,79% 0173 \$189,979,00 \$167,653,00 \$2,745,00 \$8,260,00 \$7,79% 0173 \$189,979,00 \$167,653,00 \$2,276,00 \$8,274,00 \$9,85% 04464 \$187,651,00 \$181,743,71 \$920,29 \$9,23% 04678 \$122,484,00 \$131,209,00 \$118,143,71 \$920,29 \$9,23% 04678 \$122,484,00 \$131,209,00 \$118,143,71 \$920,29 \$9,23% 04678 \$122,484,00 \$131,209,00 \$118,143,71 \$920,29 \$9,23% 04678 \$152,484,00 \$131,209,00 \$118,143,71 \$920,29 \$9,23% 04678 \$152,484,00 \$131,209,00 \$118,143,71 \$920,29 \$9,23% 04679 \$110,008 \$110,008 \$110,008 \$110,008 \$110,008 \$110,008 \$110,008 \$110,008 \$110,008 \$110,009 \$110,008 \$110,009 \$110,009 \$110,009 \$110,009 \$110,009 \$110,009 \$110,009 \$110,009 \$110,0	08501	\$136,055.00	\$115, 209 .00	\$20,846.00	84.68%
05796 05896 \$145,467.00 \$127,989.64 \$15,442.00 \$16,342.00 \$3,884 03622 \$130,844.00 \$114,755.00 \$116,089.00 \$7.704 10722 \$343,539.00 \$327,557.00 \$15,089.00 \$7.704 10722 \$343,539.00 \$327,557.00 \$15,089.00 \$7.704 04599 \$151,138.00 \$3135,405.00 \$3135,405.00 \$3135,405.00 \$3135,405.00 \$3135,405.00 \$3135,405.00 \$3135,405.00 \$3135,405.00 \$314,000 \$315,676.48 \$89.834 00823 \$135,305.00 \$125,895.00 \$9,410.00 \$30,554 07241 \$226,148.00 \$217,780.84 \$8,387,36 \$9,294 04576 \$3535,308.00 \$3527,853.82 \$7,454.18 \$9,814 05209 \$380,697.00 \$380,445.00 \$152,853.82 \$7,454.18 \$9,814 05209 \$380,697.00 \$380,445.00 \$153,608.00 \$6,432.00 \$5,432.00 \$5,432.00 \$5,432.00 \$5,432.00 \$5,432.00 \$5,432.00 \$5,103.00 \$7,252.00 \$1,104 07420 \$173,125.00 \$180,022.00 \$5,103.00 \$7,254.00 \$100,0177 \$222,015.00 \$216,987.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,605.00 \$34,8	02827	\$157,421.00	\$137,376.00	\$20,045.00	87.27%
08896 \$258,778.00 \$242,438.00 \$16,342.00 \$3.8846 03822 \$130,844.00 \$114,755.00 \$16,089.00 87,7094 10722 \$343,539.00 \$327,557.00 \$15,982.00 95.3594 04599 \$151,138.00 \$135,461.52 \$15,676.48 89.8394 00823 \$135,305.00 \$125,895.00 \$9,410.00 93.0594 00823 \$135,305.00 \$125,895.00 \$9,410.00 93.0594 00823 \$135,305.00 \$125,895.00 \$9,410.00 93.0594 00823 \$135,305.00 \$125,895.00 \$9,410.00 93.0594 00824 \$10,897.00 \$72,210.01 \$8.888.99 89.2694 07241 \$226,148.00 \$227,780.64 \$8,367.36 96.3094 04576 \$535,308.00 \$227,780.64 \$8,367.36 96.3094 04576 \$535,308.00 \$257,853.82 \$7,454.18 98.8194 05209 \$96,697.00 \$88,445.00 \$7,252.00 92.5094 00816 \$150,000 \$150,198.70 \$6,443.30 96,1394 05426 \$160,040.00 \$153,608.00 \$7,252.00 92.5094 00818 \$92,270.00 \$47,457.00 \$5,443.30 96,1394 07420 \$173,125.00 \$168,020.00 \$5,432.00 95,9894 00818 \$92,270.00 \$47,457.00 \$5,470.00 94,1194 07420 \$173,125.00 \$188,022.00 \$5,103.00 97,0594 00157 \$222,015.00 \$216,987.00 \$5,103.00 97,0594 00157 \$222,016.00 \$216,987.00 \$5,103.00 97,0594 00167 \$222,016.00 \$46,459.00 \$5,028.00 97,7494 00880 \$69,174.00 \$64,569.00 \$4,605.00 93.3494 00981 \$196,243.00 \$191,647.00 \$4,605.00 93.3494 00880 \$157,562.00 \$154,817.00 \$2,745.00 98.2694 05863 \$123,209.00 \$151,817.00 \$2,745.00 98.2694 05863 \$123,209.00 \$150,711.00 \$2,745.00 98.2694 05863 \$123,209.00 \$167,714.00 \$4,605.00 97,9794 01352 \$199,840.00 \$187,575.00 \$2,275.00 \$8,789.00 \$7,9794 01352 \$199,840.00 \$187,575.00 \$2,275.00 \$8,8994 05864 \$22,653.00 \$20,520.00 \$2,133.00 90,5894 05864 \$22,653.00 \$20,520.00 \$2,133.00 90,4894 0696 \$110,12,229.00 \$10,10,883.00 \$1,548.00 \$9,8794 04678 \$85,112.00 \$64,478.00 \$64,478.00 \$69.20 99,2394 08170 \$131,209.00 \$131,209.00 \$130,024.91 \$284.00 \$90,394 00477 \$96,791.00 \$84,478.00 \$60,20 99,2394 00477 \$96,791.00 \$96,691.00 \$110,098.00 \$110,098.00 \$110,098.00 \$110,098.00 \$90,394 00477 \$96,791.00 \$96,691.00 \$100,984.00 \$90,394 00477 \$96,791.00 \$96,691.00 \$110,099.00 \$110,099.00 \$110,099.00 \$110,099.00 \$110,099.00 \$110,00 \$90,894 00444 \$190,984.00 \$190,948.00 \$36,00 \$110,00 \$90,894 00444 \$190,984.00	02777	\$67,036.00	\$47,918.00	\$19,118.00	71.48%
13022 \$130,844.00 \$114.755.00 \$16.089.00 87.7046 10722 \$343,539.00 \$327,557.00 \$15,982.00 95.3546 04506 \$151,138.00 \$135,461.62 \$15,678.48 89.6346 00823 \$135,305.00 \$125,895.00 \$0,410.00 93.0546 02824 \$80,897.00 \$72,210.01 \$8,686.99 89.2946 07241 \$226,148.00 \$217,780.64 \$8,387.36 96.3046 04576 \$535,308.00 \$327,853.82 \$7,454.18 98.6146 05209 \$96,697.00 \$89,445.00 \$7,252.00 92.5046 07312 \$186,642.00 \$160,198.70 \$6,443.30 96.1346 06425 \$180,040.00 \$153,608.00 \$8,432.00 95.5946 09818 \$92,927.00 \$17,457.00 \$5,433.00 96.1346 09818 \$92,927.00 \$17,675.00 \$5,013.00 97.0546 00157 \$222,015.00 \$216,887.00 \$5,028.00 97.7446 03423 \$83,072.00 \$78,188.46 \$4,933.54 94.0946 02830 \$69,174.00 \$64,459.00 \$4,695.00 97.0546 02830 \$69,174.00 \$64,569.00 \$4,695.00 97.0546 02830 \$196,243.00 \$191,847.00 \$4,695.00 97.0546 02880 \$157,552.00 \$154,817.00 \$4,695.00 97.0546 02880 \$157,552.00 \$154,817.00 \$4,695.00 97.0546 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.8746 0153 \$189,979.00 \$186,023.74 93 \$2,465.07 98.7746 01585 \$199,840.00 \$197,374.93 \$2,465.07 98.7746 01586 \$199,840.00 \$197,374.93 \$2,465.07 98.7746 01585 \$199,840.00 \$101,710.00 \$2,498.00 97.8746 01586 \$123,209.00 \$101,083.00 \$1,546.00 99.8546 00886 \$1,012,229.00 \$1,010,883.00 \$1,540.00 99.8546 00886 \$1,012,229.00 \$1,010,883.00 \$1,540.00 99.8546 00886 \$119,064.00 \$118,143.71 \$1,520.20 99.2346 00886 \$119,064.00 \$118,143.71 \$1,520.00 99.8546 00886 \$119,064.00 \$118,143.71 \$1,520.00 99.8546 00886 \$119,064.00 \$118,143.71 \$1,520.00 99.8546 00886 \$119,064.00 \$118,143.71 \$1,520.00 99.8546 00886 \$119,064.00 \$118,143.71 \$1,520.00 99.8546 00407 \$96,791.00 \$84,478.00 \$634.00 99.3346 00407 \$96,791.00 \$364,798.00 \$100,088.00 \$1,000,088.00	06796	\$145,467.00	\$127,989.64	\$17,477.36	87.99%
10722 \$343,539.00 \$327,557.00 \$15,082.00 95.3544 04506 \$151,139.00 \$135,461.52 \$15,678.48 89.6344 00823 \$135,305.00 \$125,985.00 \$3,410.00 93.0554 02824 \$80,897.00 \$72,210.01 \$8,680.99 89.2846 07241 \$226,148.00 \$217,780.64 \$83,387.36 98.3044 04576 \$535,308.00 \$327,853.82 \$7,454.18 98.6146 08209 \$90,697.00 \$89,445.00 \$7,252.00 92.5046 07312 \$186,642.00 \$160,198.70 \$8,443.30 98.1346 06426 \$180,040.00 \$153,608.00 \$6,432.00 95.8446 09818 \$92,927.00 \$47,457.00 \$4,413.00 95.8446 09818 \$92,927.00 \$47,457.00 \$4,477.00 \$4,417.40 07420 \$173,125.00 \$168,022.00 \$5,103.00 97.0546 00157 \$222,015.00 \$216,987.00 \$5,028.00 97.7446 03423 \$83,072.00 \$78,138.46 \$43,933.54 \$44.004 09811 \$196,243.00 \$191,847.00 \$4,933.54 \$44.004 09811 \$196,243.00 \$191,847.00 \$4,596.00 97.6546 02830 \$69,174.00 \$64,559.00 \$3,605.00 93.3466 02830 \$157,562.00 \$154,817.00 \$2,745.00 98.2846 09881 \$198,979.00 \$150,749.00 \$2,498.00 97.7646 02830 \$157,562.00 \$154,817.00 \$2,745.00 98.2846 05883 \$123,209.00 \$154,817.00 \$2,745.00 98.2846 05883 \$123,209.00 \$150,711.00 \$2,498.00 97.9746 01352 \$199,840.00 \$197,374.93 \$2,498.00 97,9746 01352 \$199,840.00 \$197,374.93 \$2,498.00 97,9746 01352 \$199,840.00 \$197,374.93 \$2,498.00 97,9746 0164 \$239,336.00 \$20,520.00 \$2,133.00 95.5846 08980 \$1,012,229.00 \$1,010,883.00 \$1,012,229.00 \$1,010,883.00 \$1,546.00 99.8546 08980 \$1,012,229.00 \$1,010,883.00 \$1,546.00 99.8546 08980 \$1,012,229.00 \$1,010,883.00 \$1,010,883.00 \$1,546.00 99.8546 08980 \$1,012,229.00 \$1,010,883.00 \$1,010,883.00 \$1,546.00 99.8546 08980 \$1,012,229.00 \$1,010,883.00 \$1,0	058 95	\$258,778.00	\$242,436.00	\$16,342.00	93.68%
04569 01570 01569 01569 01569 01569 01570	03622	\$130,844.00	\$114,755.00	\$16,089.00	87.70%
0823 \$135,305.00 \$125,895.00 \$9,410.00 93.05% 02624 \$30,897.00 \$72,210.01 \$3,680.99 89.28% 07241 \$226,148.00 \$217,780.64 \$8,367.36 96.30% 04576 \$535,308.00 \$527,853.82 \$7,454.18 98.61% 05209 \$90,697.00 \$89,445.00 \$7,252.00 92.50% 07312 \$166,642.00 \$160,198.70 \$6,443.30 96.13% 06426 \$160,040.00 \$153,608.00 \$8,432.00 95.98% 09818 \$92,927.00 \$37,457.00 \$5,443.30 96.13% 07420 \$173,125.00 \$168,022.00 \$5,103.00 97.05% 00157 \$222,015.00 \$216,937.00 \$5,028.00 97.74% 03423 \$33,072.00 \$78,138.46 \$49,33.54 94.06% 02830 \$69,174.00 \$84,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$4,596.00 97.86% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$157,374.93 \$2,465.07 98.77% 01735 \$189,979.00 \$187,633.00 \$2,498.00 97.97% 01735 \$189,979.00 \$187,633.00 \$2,498.00 97.97% 01730 \$189,979.00 \$187,633.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06844 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 06880 \$1,012,229.00 \$10,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,00,830.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,00,830.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,00,830.00 \$1,546.00 99.85% 04164 \$239,336.00 \$310,083.00 \$1,00,830.00 \$1,00,830.00 \$1,00,830.00 \$90,98% 044% 04678 \$55,112.00 \$36,114.01 \$300,948.00 \$90,93% 044% 04678 \$55,112.00 \$36,114.01 \$300,948.00 \$310,044.00 \$336.00 \$99.88% 04460 \$310,044.00 \$310,044.00 \$336.00 \$99.88% 04460 \$310,044.00 \$336.00 \$390,98% 04440 \$390	10722	\$343,539.00	\$327,557.00	\$15,982.00	95.35%
\$80,897.00 \$72,210.01 \$8,888.99 89,2846 07241 \$228,148.00 \$217,780.84 \$3,387.38 98.3046 04576 \$535,308.00 \$527,853.82 \$7,454.18 98.6146 05209 \$96,697.00 \$89,445.00 \$7,252.00 92.5046 07312 \$186,842.00 \$180,198.70 \$6,443.30 96,1346 06426 \$180,040.00 \$153,608.00 \$8,432.00 95.9846 09818 \$92,927.00 \$37,457.00 \$5,470.00 94.1146 07420 \$173,125.00 \$188,022.00 \$5,103.00 97.0546 00157 \$222,015.00 \$216,987.00 \$5,028.00 97.7446 03423 \$33,072.00 \$78,138.46 \$4,933.54 94.0646 02830 \$\$9,174.00 \$44,589.00 \$4,605.00 93.3446 00981 \$199,243.00 \$191,647.00 \$4,596.00 97.6646 02880 \$157,562.00 \$154,817.00 \$4,596.00 97.6646 05863 \$123,209.00 \$191,647.00 \$2,745.00 98.2646 05863 \$123,209.00 \$197,374.93 \$2,465.07 98.77466 05864 \$22,653.00 \$20,520.00 \$2,133.00 90.5846 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.5846 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.5846 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.5846 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.5846 06444 \$187,651.00 \$185,575.00 \$2,076.00 98.87466 06880 \$1,012,229.00 \$1,010,683.00 \$2,760.00 99.8846 06464 \$239,336.00 \$238,034.00 \$1,302.00 99.4646 06867 \$122,484.00 \$118,143.71 \$920.29 99.2346 06478 \$55,120.00 \$14,918.03 \$157,692.00 99.6846 06407 \$96,791.00 \$14,918.03 \$157,97 99.8846 06404 \$190,684.00 \$111,142.00 \$63,00 99.7846 06407 \$96,791.00 \$96,518.40 \$222.54 99.7246 01569 \$79,028.00 \$79,098.00 \$110,00 99.8846 02044 \$190,984.00 \$114,918.03 \$157.97 99.8846 02044 \$190,984.00 \$190,948.00 \$3150,00 99.3846	045 89	\$151,138.00	\$135,481.52	\$15,676.48	89.63%
07241 \$226,148,00 \$217,780,84 \$8,387,38 \$96,30% 04578 \$535,308,00 \$527,853,82 \$7,454.18 \$98,01% 05209 \$96,697,00 \$89,445.00 \$7,252.00 \$92,50% 07312 \$186,842.00 \$160,198.70 \$6,443.30 \$96,13% 05425 \$180,040,00 \$153,608.00 \$8,432.00 \$95,98% 09818 \$92,927.00 \$377,457.00 \$5,470.00 \$41.11% 07420 \$173,125,00 \$168,022.00 \$5,103.00 \$97,05% 00157 \$222,015.00 \$216,987.00 \$5,028.00 \$97,74% 03423 \$83,072.00 \$216,987.00 \$4,605.00 \$97,74% 03423 \$83,072.00 \$78,138.46 \$4,933.54 \$94.00% 02830 \$69,174,00 \$84,569.00 \$4,605.00 \$93,34% 00981 \$196,243.00 \$191,847.00 \$4,596.00 \$97,86% 02880 \$157,562.00 \$154,817.00 \$2,745.00 \$9.28% 05863 \$123,209.00 \$120,711.00 \$2,498.00 \$97,97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 \$98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 \$97.97% 05444 \$187,651.00 \$187,653.00 \$2,326.00 \$98.78% 05894 \$22,653.00 \$10,16,83.00 \$1,130.00 \$9.88% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 \$99.85% 04164 \$239,336.00 \$131,14,271 \$920.29 \$99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 \$94.4% 04678 \$65,112.00 \$130,924.91 \$284.09 \$99.23% 05467 \$131,209.00 \$131,498.00 \$130,924.91 \$284.09 \$99.33% 0540 \$110,00 \$114,918.03 \$157,577 \$99.88% 05444 \$131,209.00 \$130,924.91 \$284.09 \$99.23% 05469 \$10,000 \$114,918.03 \$157,577 \$99.88% 05469 \$79,208.00 \$79,208.00 \$114,918.03 \$157,577 \$99.88% 05469 \$79,208.00 \$79,208.00 \$190,948.00 \$310,924.91 \$284.09 \$99.72% 05699 \$79,208.00 \$114,918.03 \$157,977 \$99.88% 05444 \$190,984.00 \$190,984.00 \$114,918.03 \$157,977 \$99.88% 05444 \$190,984.00 \$190,984.00 \$110,00 \$36,00 \$110,00 \$36,00 \$99.58% 05444 \$190,984.00 \$190,984.00 \$190,984.00 \$360.00 \$90.58% 05444 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$190,984.00 \$114,918.03 \$157,977 \$99.88% 05444 \$190,984.00 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$190,984.00 \$360.00 \$90.88% 05444 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$190,984.00 \$360.00 \$99.88% 05444 \$190,984.00 \$3	00823	\$135,305.00	\$125,895.00	\$9,410.00	93.05%
04576 \$535,308.00 \$527,853.82 \$7,454.18 98.61% 05209 \$90,697.00 \$89,445.00 \$7,252.00 92.50% 07312 \$186,842.00 \$180,198.70 \$6,443.30 96.13% 05426 \$180,040.00 \$153,608.00 \$6,432.00 95.98% 09818 \$92,927.00 \$87,457.00 \$5,470.00 94.11% 07420 \$173,125.00 \$188,022.00 \$5,103.00 97.05% 00157 \$222,015.00 \$216,987.00 \$5,103.00 97.05% 002830 \$89,174.00 \$246,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,847.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,847.00 \$4,596.00 97.68% 02880 \$157,502.00 \$154,817.00 \$2,498.00 97.69% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 0173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$107,11.00 \$2,498.00 97.68% 05444 \$187,651.00 \$185,575.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,133.00 90.58% 05444 \$187,651.00 \$118,575.00 \$2,076.00 98.89% 05444 \$187,651.00 \$118,43.71 \$920.29 99.23% 05607 \$122,484.00 \$119,104.83.00 \$1,302.00 99.45% 04164 \$239,335.00 \$238,334.00 \$1,302.00 99.45% 04678 \$355,112.00 \$121,792.00 \$692.00 \$94.4% 04678 \$355,112.00 \$131,209.00 \$113,924.91 \$284.09 99.78% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 01669 \$79,208.00 \$79,008.00 \$110,008.5 \$110,009.58% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 01669 \$79,208.00 \$79,009.00 \$110,009.00 \$110.00 \$2,249.00 \$99.88% 0110.00 \$111,000 \$2,249.00 \$99.88% 0110.00 \$111,000 \$2,000 \$99.88% 0110.00 \$111,000 \$2,000 \$99.88% 0110.00 \$111,000 \$111,000 \$90.88% 0110.00 \$111,000 \$111,000 \$90.88% 0110.00 \$90.88% 0110.00 \$111,000 \$90.88% 0110.00 \$90.88% 0110.00 \$111,000 \$90.88% 0110.00 \$90.88% 0110.00 \$90.88% 0110.00 \$111,000 \$90.88% 0110.00 \$90.88% 01	02624	\$80,897.00	\$72,210.01	\$8,686. 99	89.26%
05209 \$96,697.00 \$89,445.00 \$7,252.00 92.50% 07312 \$186,842.00 \$180,198.70 \$6,443.30 96.13% 05425 \$180,040.00 \$153,808.00 \$8,432.00 95.88% 0818 \$92,927.00 \$87,457.00 \$5,470.00 94.11% 07420 \$173,125.00 \$188,022.00 \$5,103.00 97.05% 00157 \$222,015.00 \$216,987.00 \$5,028.00 97.74% 03423 \$83,072.00 \$78,138.46 \$4,933.54 94.00% 02830 \$69,174.00 \$64,569.00 \$4,605.00 93.34% 02880 \$157,562.00 \$191,647.00 \$4,568.00 97.86% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,248.00 97.97% 00173 \$189,979.00 \$187,653.00 \$2,260.00 98.78% 05894 \$22,653.00 \$197,374.93 \$2,465.07 98.77% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 05865 \$1,012,229.00 \$1,010,883.00 \$1,548.00 90.58% 04164 \$239,336.00 \$10,10,883.00 \$1,548.00 99.85% 04164 \$239,336.00 \$138,575.00 \$2,076.00 99.85% 04164 \$239,336.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.46% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 0407 \$96,791.00 \$96,518.46 \$272.54 99.72% 01589 \$79,208.00 \$190,948.00 \$110,098.00 \$115.00 99.86% 02044 \$190,984.00 \$190,948.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$360.00 99.88%	07241	\$226,148.00	\$217,780.64	\$8,367.36	96.30%
07312 \$186,842.00 \$160,198.70 \$6,443.30 96.13% 06425 \$180,040.00 \$153,608.00 \$8,432.00 95.98% 09818 \$92,927.00 \$87,457.00 \$5,470.00 94.11% 07420 \$173,125.00 \$168,022.00 \$5,103.00 97.05% 00157 \$222,015.00 \$216,987.00 \$5,028.00 97.74% 03423 \$83,072.00 \$78,138.46 \$4,933.54 94.06% 02830 \$69,174.00 \$64,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$4,596.00 97.86% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$190,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$190,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 05894 \$22,653.00 \$187,563.00 \$2,050.00 \$2,133.00 90.58% 05894 \$22,653.00 \$187,563.00 \$2,050.00 \$2,133.00 90.58% 05896 \$1,012,229.00 \$1,010,683.00 \$1,546.00 \$98.89% 04164 \$239,336.00 \$1,010,683.00 \$1,546.00 \$99.85% 05867 \$122,484.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$603.00 \$99.86% 08170 \$131,209.00 \$130,924.91 \$284.09 \$99.78% 0407 \$96,791.00 \$96,518.40 \$272.54 \$99.72% 115,076.00 \$114,918.03 \$157.97 \$99.86% 02044 \$190,984.00 \$190,984.00 \$190,984.00 \$190,984.00 \$99.88% 02044 \$190,984.00 \$190,984.00 \$190,984.00 \$99.88% 02044 \$190,984.00 \$190,984.00 \$190,984.00 \$99.88% 02044 \$190,984.00 \$190,984.00 \$190,984.00 \$99.88% 02044 \$190,984.00 \$190,984.00 \$99.88%	04576	\$535,308.00	\$ 52 7,853.82	\$7,454.18	98.61%
05426 \$180,040.00 \$153,608.00 \$8,432.00 95.98% 09818 \$92,927.00 \$87,457.00 \$5,470.00 94.11% 07420 \$173,125.00 \$188,022.00 \$5,103.00 97.05% 00157 \$222,015.00 \$216,987.00 \$5,028.00 97.74% 03423 \$83,072.00 \$78,138.46 \$4,933.54 94.06% 02830 \$69,174.00 \$64,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$4,596.00 97.66% 02880 \$157,582.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$199,840.00 \$187,374.93 \$2,465.07 98.77% 05444 \$187,651.00 \$187,653.00 \$2,326.00 \$8.78% 05894 \$22,653.00 \$20,620.00 \$2,133.00 90.58% 0464 \$239,336.00 \$1,012,229.00 \$1,010,883.00 \$1,546.00 \$98.85% 04164 \$239,336.00 \$100,838.00 \$1,546.00 \$98.85% 04164 \$239,336.00 \$123,440.00 \$118,143.71 \$920.29 \$92.3% 05867 \$122,484.00 \$118,143.71 \$920.29 \$92.3% 05867 \$122,484.00 \$118,143.71 \$920.29 \$92.3% 05867 \$122,484.00 \$118,143.71 \$920.29 \$92.3% 05867 \$122,484.00 \$118,143.71 \$920.29 \$92.3% 05867 \$122,484.00 \$121,792.00 \$634.00 \$90.86% 08170 \$131,209.00 \$130,924.91 \$284.00 \$90.78% 04678 \$65,112.00 \$64,478.00 \$634.00 \$90.78% 04678 \$65,112.00 \$130,924.91 \$284.00 \$90.78% 04678 \$365,112.00 \$100,984.00 \$114,918.03 \$157.97 \$93.86% 01669 \$79,208.00 \$79,008.00 \$114,918.03 \$157.97 \$93.86% 02044 \$190,984.00 \$190,984.00 \$190,984.00 \$190,984.00 \$130,984.00 \$130,00 \$90.86% 02044 \$190,984.00 \$190	0520 9	\$96,697.00	\$89,445.00	\$7,252.00	92.50%
09818 \$92,927.00 \$87,457.00 \$5,470.00 94.11% 07420 \$173,125.00 \$168,022.00 \$5,103.00 97.05% 00167 \$222,016.00 \$216,987.00 \$5,103.00 97.05% 03423 \$83,072.00 \$78,138.46 \$4,933.54 94.06% 02830 \$69,174.00 \$64,569.00 \$4,605.00 97.66% 02880 \$157,562.00 \$154,817.00 \$4,605.00 97.66% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$187,652.00 \$2,076.00 98.89% 04164 \$239,336.00 \$1,012,229.00 \$1,016,83.00 \$1,548.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,548.00 99.85% 04164 \$239,336.00 \$119,064.00 \$118,143.71 \$920.29 99.23% 08170 \$131,209.00 \$64,478.00 \$692.00 99.46% 04678 \$55,112.00 \$64,478.00 \$634.00 99.38% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 01569 \$79,208.00 \$79,208.00 \$79,098.00 \$110.00 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$98.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$98.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$98.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$98.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$98.86% 01560 \$79,098.00 \$110.00 \$98.86% 01560 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00 \$79,098.00	07312	\$166,642.00	\$160,198.70	\$6,443.30	96.13%
07420 \$173,125.00 \$168,022.00 \$5,103.00 97.05% 00157 \$222,015.00 \$216,987.00 \$5,028.00 97.74% 03423 \$83,072.00 \$78,138.46 \$4,933.54 94.06% 02830 \$69,174.00 \$44,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$4,596.00 97.66% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 005863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$86,478.00 \$634.00 99.03% 08170 \$131,209.00 \$114,918.03 \$157.97 99.86% 0902044 \$190,984.00 \$79,098.00 \$110.00 99.86%	05425	\$160,040.00	\$153,608.00	\$6,432.00	95.98%
00167 \$222,015.00 \$216,987.00 \$5,028.00 97.74% 03423 \$83,072.00 \$78,138.46 \$4,933.54 94.06% 02830 \$69,174.00 \$64,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$2,745.00 97.66% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 08980 \$1,012,229.00 \$1,016,83.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,546.00 99.85% 04164 \$239,336.00 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.46% 04678 \$65,112.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$86,791.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$36,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 02044 \$190,984.00 \$190,948.00 \$310,924.90 \$110.00 99.86% \$79,208.00 \$79,098.00 \$110.00 99.86% \$100.00 \$79,098.00 \$110.00 99.86% \$79,208.00 \$79,098.00 \$110.00 \$98.86% \$110.00 \$98.86% \$79,208.00 \$79,098.00 \$110.00 \$98.86% \$100.00 \$100.00 \$110.00 \$99.86% \$79,208.00 \$79,098.00 \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$79,208.00 \$79,098.00 \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$99.86% \$110.00 \$110.00 \$99.86% \$110.00 \$99	09818	\$92,927.00	\$87,457.00	\$5,47 0.00	94.11%
03423 \$83,072.00 \$78,138.46 \$4,933.54 94.06% 02830 \$69,174.00 \$44,559.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$4,596.00 97.66% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.46% 04678 \$65,112.00 \$544,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.00 99.78% 00407 \$96,791.00 \$86,478.00 \$634.00 99.03% 08170 \$115,076.00 \$114,918.03 \$157.97 99.86% 00407 \$96,791.00 \$96,518.46 \$272,54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$360.00 99.86%	07420		\$168,022.00	\$5,103.00	97.05%
02830 \$69,174.00 \$84,569.00 \$4,605.00 93.34% 00981 \$196,243.00 \$191,647.00 \$4,596.00 97.86% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 04164 \$239,336.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.86%	00157	\$222,015.00	\$216,987.00	\$5,028.00	97.74%
00981 \$196,243.00 \$191,647.00 \$4,596.00 97.66% 02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,675.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$864,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$396,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 02044 \$190,984.00 \$190,948.00 \$360.00 99.86% \$79,208.00 \$190,948.00 \$360.00 99.86% \$79,208.00 \$190,948.00 \$360.00 99.86% \$79,208.00 \$190,948.00 \$360.00 99.86%	03423	\$83,072.00	\$78,138.46	\$4,933.54	94.06%
02880 \$157,562.00 \$154,817.00 \$2,745.00 98.26% 05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,879.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,333.00 90.58% 05444 \$187,651.00 \$185,675.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$84,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$190,948.00 \$190,948.00 \$360.00 99.86% \$02044 \$190,984.00 \$190,948.00 \$360.00 99.86%	02830	\$69,174.00	\$64,569.00	\$4,605.00	93.34%
05863 \$123,209.00 \$120,711.00 \$2,498.00 97.97% 01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05894 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.48 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% SUBTOTAL OF 52	00981	\$196,243.00	\$191,647.00	\$4,596.00	97.66%
01352 \$199,840.00 \$197,374.93 \$2,465.07 98.77% 00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 0407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$190,948.00 \$36.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.86%	02880	\$157,562.00	\$154,817.00	\$2,745.00	98.26%
00173 \$189,979.00 \$187,653.00 \$2,326.00 98.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 04164 \$239,336.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$110,10,683.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$190,948.00 \$190,948.00 \$36.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.86%	05863	\$123,209.00	\$120,711.00	\$2,498.00	97.97%
00173 \$189,979.00 \$187,653.00 \$2,326.00 \$8.78% 05894 \$22,653.00 \$20,520.00 \$2,133.00 90.58% 05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 04164 \$239,336.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$110,0683.00 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$190,948.00 \$190,948.00 \$36.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.86%	01352	\$199,840,00	\$197,374.93	\$2,465.07	98.77%
05444 \$187,651.00 \$185,575.00 \$2,076.00 98.89% 08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 99.85% 04164 \$239,336.00 \$139,0400 \$1,302.00 99.46% 10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.88%	00173		\$187,653.00	\$2,326.00	98.78%
08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 \$9.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 \$9.46% 10085 \$119,064.00 \$118,143.71 \$920.29 \$9.23% 05867 \$122,484.00 \$121,792.00 \$692.00 \$9.44% 04678 \$65,112.00 \$64,478.00 \$634.00 \$9.03% 08170 \$131,209.00 \$130,924.91 \$284.09 \$9.78% 00407 \$96,791.00 \$96,518.46 \$272.54 \$99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 \$9.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 \$99.88%	05894	\$22,653.00	\$20,520.00	\$2,133.00	90.58%
08980 \$1,012,229.00 \$1,010,683.00 \$1,546.00 \$9.85% 04164 \$239,336.00 \$238,034.00 \$1,302.00 \$9.46% 10085 \$119,064.00 \$118,143.71 \$920.29 \$9.23% 05867 \$122,484.00 \$121,792.00 \$692.00 \$9.44% 04678 \$65,112.00 \$64,478.00 \$634.00 \$9.03% 08170 \$131,209.00 \$130,924.91 \$284.09 \$9.78% 00407 \$96,791.00 \$96,518.46 \$272.54 \$99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 \$9.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 \$99.88%	05444	\$187,651.00	\$185,575.00	\$2,076.00	98.89%
10085 \$119,064.00 \$118,143.71 \$920.29 99.23% 05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,008.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.98%	08980	\$1,012,229.00	\$1,010,683.00	\$1,546.00	
05867 \$122,484.00 \$121,792.00 \$692.00 99.44% 04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,884.00 \$190,948.00 \$36.00 99.98%	04164	\$239,336.00	\$238,034.00	\$1,302.00	99.46%
04678 \$65,112.00 \$64,478.00 \$634.00 99.03% 08170 \$131,209.00 \$130,924.91 \$284.09 99.78% 00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.98%	10085	\$119,064.00	\$118,143.71	\$920.29	99.23%
04678 \$65,112.00 \$64,478.00 \$634.00 \$9.03% 08170 \$131,209.00 \$130,924.91 \$284.09 \$9.78% 00407 \$96,791.00 \$96,518.46 \$272.54 \$9.72% 11079 \$115,076.00 \$114,918.03 \$157.97 \$9.86% 01569 \$79,208.00 \$79,098.00 \$110.00 \$9.86% 02044 \$190,984.00 \$190,948.00 \$36.00 \$99.88%	05867	\$122,484.00	\$121,792.00	\$692.00	99,44%
00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.98% SUBTOTAL OF 52	04678		\$64,478.00	\$634.00	99.03%
00407 \$96,791.00 \$96,518.46 \$272.54 99.72% 11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.98% SUBTOTAL OF 52				\$284.09	99.78%
11079 \$115,076.00 \$114,918.03 \$157.97 99.86% 01569 \$79,208.00 \$79,008.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.98% SUBTOTAL OF 52					99.72%
01589 \$79,208.00 \$79,098.00 \$110.00 99.86% 02044 \$190,984.00 \$190,948.00 \$36.00 99.98% SUBTOTAL OF 52	11079		\$114,918.03	\$157.97	99.86%
02044 \$190,984.00 \$190,948.00 \$36.00 99.98% SUBTOTAL OF 52			• • •		99.86%
SUBTOTAL OF 52			• - • •		99.98%
	SUBTOTAL OF 52				
UNDERSPENT PHOJECTS \$10,139,022.00 \$8,746,838.00 \$1,392,184.00 (1) 86.27%	1	*** *** ***	40 740 000 00	** *** *** ***	00.075
	UNDERSPENT PROJECTS	\$10,139,022.00	\$8,746,838.00	\$1,392,184.00 (1)	86.27%

COMPARISON OF TOTAL AMOUNTS BUDGETED BY NIH TO ACTUAL UNIVERSITY EXPENDITURES FOR THE 100 PROJECTS REVIEWED

OIG SAMPLE	AMOUNTS BUDGETE	D UNVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
10123	\$220,622,00	\$314,809.48	(\$94,187.48)	142.8946
07664	\$343,644.00	\$430,865,00	(\$87,221.00)	125.38%
01704	\$93,240.00	\$174,650.00	(\$81,410.00)	187.31%
06352	\$163,067.00	\$243,484.00	(\$80,417.00)	149.32%
03350	\$193,201.00	\$238,320.29	(\$45,119.29)	123.35%
00352	\$92,656.00	\$130,974.69	(\$38,318.69)	141.38%
04748	\$88,732.00	\$126,348.00	(\$37,818.00)	142.30%
103 96	\$92,346.00	\$125,395.14	(\$33,049.14)	135.79%
01813	\$126,985.00	\$159,056.00	(\$32,071.00)	125.26%
06223	\$145,984.00	\$175,838.66	(\$29,854.66)	120.45%
01815	\$285, 6 07.00	\$312,691.00	(\$27,084.00)	109.48%
09873	\$144,345.00	\$170,987.30	(\$26,642.30)	118.46%
07453	\$73,955.00	\$100,004.00	(\$26,049.00)	135.22%
09161	\$129,431.00	\$152,539.00	(\$23,108.00)	117.85%
08949	\$183,191.00	\$199,360.00	(\$16,169.00)	108.83%
01196	\$196,441.00	\$210,456.00	(\$14,015.00)	107.13%
06556	\$399,958.00	\$413,551.99	(\$13,593.99)	103.40%
01788	\$197,360.00	\$210,490.00	(\$13,130.00)	106.65%
09616	\$172,299.00	\$185,084.00	(\$12,785.00)	107.42%
02402	\$104,331.00	\$116,210.92	(\$11,879.92)	111.39%
00654	\$106,514.00	\$116,565.56	(\$10,051.58)	109.44%
05091	\$224,821.00	\$234,318.00	(\$9,497.00)	104.22%
05429	\$237,378.00	\$245,479.00	(\$8,101.00)	103.41%
10880	\$392,289.00	\$398,807.0 8	(\$8,518.08) (\$5,018.00)	101.88%
09513	\$183,922.00	\$188,938.00	(\$5,016.00) (\$3,510.00)	102.73% 101.69%
00023	\$208,637.00	\$212,156.00	(\$3,519.00) (\$3,745.00)	
09671 02206	\$194,095.00	\$196,840.00	(\$2,745.00) (\$2,355.00)	101.41% 102.62%
02206	\$89,768.00	\$92,123.00 \$147,580.50	(\$2,335.00) (\$2,217.50)	101.53%
07885 05173	\$145,363.00 \$103.001.00	• •	(\$2,217.50)	101.79%
00173 00441	\$123,231.00 \$146,204.00	\$125,442.00 \$148,403.13	(\$2,199.13)	101.50%
02145		\$165,705.00	(\$1,907.00)	101.16%
04323	\$163,798.00 \$150.212.00	\$153,914.67	(\$1,702.87)	101.12%
10397	\$152,212.00 \$101,259.00	\$102,460.96	(\$1,702.07)	101.12%
11143	\$101,25 5 .00 \$130,307.00	\$131,229.00	(\$922.00)	100.71%
11298	\$229,296.00	\$229,392.00	(\$96.00)	100.04%
07133	\$92,180.00	\$92,224.02	(\$44.02)	100.05%
06301	\$236,885.00	\$236,886.00	(\$1.00)	100.00%
SUBTOTAL OF 38				Section and Commence of Company of Section 1 miles (1887)
OVERSPENT PROJECTS	\$6,605,554.00	\$7,409,579.39	(\$804,025.39)	112.17%
	40,000,004.00			
08031	\$288,043.00	\$288,043.00	\$0.00	100.00%
08558	\$253,798.00	\$253,796.00	\$0.00	100.00%
10971	\$249,460.00	\$249,459.99	\$0.01	100.00%
11011	\$200,708.00	\$200,708.00	\$0.00	100.00%
09580	\$170,523.00	\$170,523.00	\$0.00	100.00%
09957	\$168,668.00	\$168,668.00	\$0.00	100,00%
06458	\$142,977.00	\$142,977.00	\$0.00	100.00%
01738	\$126,969.00	\$126,969.00	\$0.00	100,00%
05467	\$118,556.00	\$118,556.00	\$0.00	100.00%
07092	\$52,704.00	\$52,704.00	\$0.00	100.00%
SUBTOTAL OF 10)
NO VARIANCE PROJECT	S \$1,770,404.00	\$1,770,403.99	\$0.01	100.00%
TOTAL OF 100				
1	\$10 E14 000 00	(4) 617 000 004 00	◆ €90 1€9 €9	96.82%
PROJECTS REVIEWED	\$18,514,980.00	(1) \$17,926,821.38	\$588,158.62	30.02%0

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR PERSONNEL COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCEN
NUMBER	BY NIH	EXPENDITURES		
04614	534,452.00	314,658.00	219,798.00	54.17
01837	89,189.00	27,628.00	61,561.00	30.90
00202	108,150.00	58,788.00	47,364.00	55.30
08960	495,587.00	454,500.00	40,997.00 40,822.89	91.73 43.00
02249 08568	71,618,00 78,613,00	30,798,11- 41,858,00	36,757.00	53.24
03302	78,013.00 258,184,00	221,419.46	34,764.54	86.43
11296	102,440.00	68,026.00	34,414.00	66.4
05173	62,777.00	31,006.00	31,771.00	49.3
04576	267,081.00	237,886.08	29,194.92	89.0
07654	249,420.00	220,595.00	28,825.00	88,4
05891	69,020.00	40,942.00	28,078.00	59.3
02295	74,202.00	49,729.17	24,472.83	67.0
08943	71,964.00	47,821.00	24,143.00	66.45
05209 01815	51,509.00 167,021.00	28,109.00 145,283,00	23,400.00 21,738.00	54.5 86,9
05429	112,420.00	90,818.00	21,602.00	80,70
08796	40,979.00	20,234.00	20,745.00	49.3
02880	\$1,198.00	60,471.00	20,725.00	74.4
07241	105,389.00	84,918.32	20,450.68	80.5
00173	73,904.00	54,194.00	19,710.00	73.3
11450	65,641,00	47,130.00	18,511.00	71.8
07312	70,235.00	53,467.78	16,767.22	76.1
10722	202,802.00	187,712.00	15,090.00	92.5
02145	97,207.00	82,492.00	14,715.00	84.8
0827 6 08501	73,942.00	59,356. 33	14,585. 67 13,878.00	80.2°
06073	49,455.00 88,232.00	35,577.00 72,545.21	13,686.79	71.9 84.1
08715	14,214.00	1,021.00	13,193.00	7.1
11011	94,186,00	81,008.26	13,177.74	86.0
03622	80,657,00	70,211.00	10,446.00	87.0
02827	85,013.00	74,833.00	10,380.00	87.7
02624	64,905.00	54,645.23	10,259.77	84.1
09671	94,253.00	84,082.00	10,171.00	89.2
08031	109,519.00	100,492.24	9,026.76	91,7
05425	71,855.00	63,453.00	8,402.00	88.3
02206	52,535.00	44,744.00	7,791.00	85.1
01569 06796	50,632.00	43,000.00	7,832.00	84.9
09957	69,596.00 82,618.00	62,158.15 ⁻ 75,573. 76	7,439.85 7,044.24	89.3 91.4
10133	50,248.00	43,524. 62	6,723. 38	86,6
09580	72,765.00	66,853.00	5,912.00	91.8
04323	69,023.00	63,144.09	5,878.91	91.4
09818	49,300.00	43,773.00	5,527.00	88.7
06301	124,353.00	119,117.00	5,236.00	95.7
02777	29,290.00	24,347.00	4.943.00	83.1
08949	85,422.00	80,818.00	4,604.00	94.6
10971	118,899.00	112,436.88	4,462.12	96.1
02402 07885	54,55 <u>9.00</u>	50,187.74	4,371.28	91.9
02830	81,200.00 54,050.00	76,876.75 49,803.00	4,323.25 4,247.00	94,6 92,1
04678	50,400.00	46,404.00	3,996.00	92.0
04164	126,989.00	123,141,00	3,848.00	96.9
07420	104,926.00	101,303.00	3,623.00	96.5
00441	97,359.00	93,744,98	3,614.02	96.2
00823	61,613.00	58,526.00	3,087.00	94.9
01738	67,940.00	65,019.00	2,921.00	95.7
10398	58,732.00	56,540.34	2,191.68	96.2
11079	39,546.00	37,387.88	2,158.12	94.5
00157	91,568.00	89,450.00	2,118.00	97,6
08170	81,702.00	59,973.44	1,728.56	97.20
00407	61,501.00	60,510.66	990.34	98.39
10085	59,493.00	59,464.20	28.80	99.95
BTOTAL OF 63				
DERSPENT PROJE	CTS \$6,345,470.00	\$5,205,408.68	\$1,140,061.32	82.03
		₩,E₩,+00.00	₩1,1 TO,001.02.	بد ال

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR PERSONNEL COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
08382	78,160.00	123,882.00	(45,722.00)	158.50%
01704	48,690.00	\$9,046.00	(40,356.00)	182.88%
03360	98,345.00	129,505.48	(31,160.48)	131.68%
07463	52,104.00	76,820.00	(24,716.00)	147.44%
09950	41,392.00	64,403.76	(23,011.76)	156. 59%
01813	63,825.00	83,047.00	(19,222.00)	130.12%
09613	79,834.00	97,372.00	(17,538.00)	121.97%
10880	174,264.00	189,047.68	(14,783.68)	108.48%
01196	92,287.00	106,985.00	(14,698.00)	115.93%
05091	124,661.00	138,738.00	(14,077.00)	111.29%
09616	100,581.00	114,485.00	(13,904.00)	113.82%
02044	93,022.00	10 6,382.53	(13,360.53)	114.36%
09873	71,824.00	84,222.29	(12,3 9 8.29)	117.26%
04748	47,337.00	59,167.00	(11,830.00)	124,99%
00352	37,537,00	49,197.18	(11,660.18)	131.06%
05895	59,763.00	69,639.00	(9,776.00)	116.36%
05467	60,177.00	69,386.00	(9,209.00)	115,30%
01788	102,707.00	111,114.00	(8,407.00)	108,19%
05867	69,693.00	78,165.00	(6,472.00)	109,29%
11143	63,438,00	69,685.42	(6,227.42)	109.82%
06223	79,407.00	85,626.03	(6,219.03)	107.83%
09161	73,082,00	78,559.00	(5,497.00)	107.52%
03639	110,142.00	115,326.00	(5,184.00)	104,71%
06458	60,411,00	65,199,90	(4,788.90)	107.93%
05863	54,810,00	58,725.00	(3,915.00)	107,14%
00654	66,530,00	70,372.72	(3,842.72)	105,78%
00981	89,431.00	92,673.00	(3,242.00)	103.63%
01352	91,171.00	94,263.44	(3,092,44)	103.39%
00023	94,600.00	97,224.00	(2,624.00)	102.77%
07133	59,898.00	62,342.66	(2,444.66)	104.08%
04569	47,823,00	49,604.49	(1,781.49)	103,73%
10397	55,350.00	56,893.10	(1,543.10)	102,79%
06556	205,928.00	206,992.62	(1,064.62)	100,52%
03423	51,169.00	52,208,99	(1,039.99)	102,03%
05444	116,944.00	117,101.00	(157.00)	100,13%
05894	11,979.00	11,999.00	(20.00)	100,17%
	11,576.00	11,000.00	(20.00)	
SUBTOTAL OF 36				1
OVERSPENT PROJECTS	\$2,828,296.00	\$3,223,281.29	(\$394,985.29)	113.97%
TOTAL OF 100				
				24 2224
PROJECTS REVIEWED(1	\$9,173,766.00	\$8,428,689.97	\$745,076.03	91.88%

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR OTHER COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
03630	\$63,573.00	\$9,328.00	\$64,247.00	14.87
08943	\$69,628.00	\$21,789.00	\$47,839.00	31.29
09950	\$26,577.00	\$0.00	\$26,577.00	0.00
04814 05891	\$18,561.00 \$15,613.00	\$636.00 \$620.00	\$17,925.00 \$14,993.00	3.43 ⁴ 3.97 ⁴
03302	\$33,948.00	\$19,388.82	\$14,559.18	57.11
05429	\$35,510.00	\$22,427.00	\$13,083.00	63.16
01352	\$11,839.00	\$0.00	\$11,839.00	0.00
06073	\$13,172.00	\$1,866.57	\$11,305.43	14.17
01813	\$10,836.00	\$0.00	\$10,836.00 \$9,956.05	0.00 33,5 9
10880 01788	\$14,991.00 \$8,669.00	\$5,034. 95 \$0.00	\$8,669.00	0.00
02044	\$10,152.00	\$1,813,02	\$8,338.98	17,86
07854	\$13,771.00	\$5,526.00	\$8,245.00	40.13
04576	\$26,724.00	\$18,654.53	\$8,069.47	69.80
01198	\$7,973.00	\$0.00	\$7,973.00	0.00
05867	\$8,850.00	\$0.00	\$8,650.00	0.00
05895	\$8,350.00 \$12,075.00	\$1,739.00 \$6,707.00	\$8,611.00	20.83 51.45
00157 09671	\$13,075.00 \$9,445.00	\$6,727.00 \$3,291.00	\$6,348.00 \$6,154.00	34.84
00823	\$5,752.00	\$0.00	\$5,752.00	0.00
02827	\$9,856.00	\$4,473.00	\$5,383.00	45.38
01815	\$4,800.00	\$0,00	\$4,800.00	0.00
08558	\$10,586.00	\$8,141.00	\$4,445.00	58.01
00202	\$8,184.00	\$3,920.00	\$4,264.00	47.90
08796 09513	\$5,927.00 \$7,040.00	\$1,801.00 \$3,069.00	\$4,126.00 \$3,971.00	30.39 43.59
04164	\$4,475.00	\$834.00	\$3,841.00 \$3,641.00	18,64
08031	\$13,230.00	\$9,808.35	\$3,621.65	72.63
02402	\$5,253.00	\$1,650.00	\$3,603.00	31.41
05425	\$6,951.00	\$3,428.00	\$3,523.00	49.32
07420	\$5,000.00	\$1,568.00	\$3,432.00	31.389
022 9 5 03423	\$8,800.00 \$4,536.00	\$5,372.12 \$1,188.48	\$3,427.88 \$3,347.52	61.05 ⁶ 26.20 ⁶
00352	\$4,335.00 \$4,335.00	\$1,467.62	\$2,867.38	33.88
07133	\$3,190.00	\$421.41	\$2,768.59	13.21
01837	\$2,664.00	\$0.00	\$2,684.00	0.00
06352	\$3,097.00	\$561.00	\$2,538.00	18.11
09616	\$3,041.00	\$936.00	\$2,105.00	30.78
05091 06223	\$2,700.00 \$3,813.00	\$687.00 \$1.774.50	\$2,013.00 \$1,937.50	25.44° 49.13°
09818	\$3,812.00 \$4,468.00	\$1,774.50 \$2,855.00	\$1,837.50 \$1,813.00	59.42
05444	\$1,778.00	\$0.00	\$1,778.00	0.00
01738	\$1,853.00	\$0.00	\$1,853.00	0.00
058 94	\$1,999.00	\$421.00	\$1,578.00	21.069
05863	\$1,795.00	\$306.00	\$1,489.00	17.05
04748	\$2,200.00	\$859.00	\$1,341.00	39.05
04569 02777	\$1,817.00 \$1,608.00	\$608.41 \$444.00	\$1,208.59 \$1,162.00	33.48° 27.65°
08170	\$4,880.00	\$3,750.87	\$1,129,13	76.86
06798	\$2,895.00	\$1,768.61	\$1,126.39	61.09
09873	\$1,517.00	\$397.85	\$1,119.15	26.23
10971	\$6,230.00	\$5,261.50	\$968.50	84.45
03622	\$3,200.00	\$2,322.00	\$878.00	72.56
09580	\$2,399.00	\$1,537.00	\$862.00	64.07
00173 01569	\$44,755.00 \$800.00	\$43,906.00 \$0.00	\$849.00 \$800.00	98.10 0.00
00854	\$600.00 \$1,820.00	\$0.00 \$905.8 6	\$714.14	55.92
11079	\$3,034.00	\$2,342.91	\$691.09	77.22
11143	\$3,780.00	\$3,362.82	\$417.18	88.96
08715	\$300.00	\$92.00	\$208.00	30.67
07453	\$538.00	\$423.00	\$115.00	78.62
04878	\$3,100.00	\$3,030.00	\$70.00	97.74
IBTOTAL OF 63				
IDERSPENT PROJECT	S \$638,450.00	\$242,133.20	\$396,316.80	37.93
IDEAN LITTEROLU	Ψυνυ, τυυ.υυ	WETE, 100.60	4000,010.00	37.33

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR OTHER COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
08980	\$23,838.00	\$83,406.00	(\$59,568.00)	340.8946
06458	\$14,220.00	\$30,287.66	(\$16,067.96)	212.99%
06556	\$85,041.00	\$100,278.03	(\$15,235.03)	117,91%
02145	\$8,891.00	\$17,747.00	(\$8,856.00)	199.61%
07312	\$7,538.00	\$16,285.78	(\$8,747.78)	216.05%
04323	\$3,150.00	\$8,989.79	(\$5,839.79)	285,39%
11011	\$2,160.00	\$7,968.12	(\$5,808.12)	368.89%
00023	\$9,156.00	\$13,169.00	(\$4,013.00)	143.83%
101 33	\$15,215.00	\$18,856.49	(\$3,641.49)	123.93%
11450	\$2,904.00	\$8,292.00	(\$3,388.00)	216.67%
05209	\$1,584.00	\$4,268.00	(\$2,684.00)	269.44%
08 949	\$4,400.00	\$7,045.00	(\$2,645.00)	160.11%
10398	\$1,013.00	. \$3,615.14	(\$2,602.14)	356.87%
05173	\$1,949.00	\$4,365.00	(\$2,416.00)	223.96%
0827 6	\$ 2,543.00	\$4, 495 .17	(\$1, 96 2.17)	176.77%
00981	\$ 7,354.00	\$9,130.00	(\$1,776.00)	124.15%
07241	\$3,960.00	\$ 5,68 9.96	(\$1,729.96)	143.69%
09161	\$811.00	\$2,421.00	(\$1,610.00)	298.52%
02206	\$1,611.00	\$2,875.00	(\$1,264.00)	178.46%
02830	\$600.00	\$1,652.00	(\$1,052.00)	275.33%
02880	\$2,802.00	\$3,828.00	(\$1,026.00)	138.62%
00407	\$981.00	\$1,943.30	(\$962.30)	198.09%
05 467	\$1,503.00	\$1,932.00	(\$429.00)	128.54%
10722	\$7,772.00	\$8,040.00	(\$268.00)	103.45%
10085	\$1,350.00	\$1,517.25	(\$167.25)	112.39%
03350	\$18,727.00	\$18,807.43	(\$80.43)	100.43%
103 9 7	\$2,158.00	\$2,195. 94	(\$39. 9 4)	101.85%
07885	\$6,000.00	\$6,038.51	(\$38.51)	100.64%
00441	\$0.00	\$240.00	(\$240.00)	-
02249	\$0.00	\$15.00	(\$15.00)	-
SUBTOTAL OF 30				
OVERSPENT PROJECTS	\$ \$239,229.00	\$393,391.57	(\$154,162.57)	164.44%
TOTAL OF 100				
PROJECTS REVIEWED	1) \$877,679.00	\$635,524.77	\$242,154.23	72.41%

NOTE TO APPENDIX F:

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR DOMESTIC TRAVEL TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
04940	\$7,040,00	\$2,517.00	\$4,523,00	36.75%
04614	\$8,000.00	\$3,180.00	\$2,820.00	53.00%
02827	\$2,640.00	\$17.00	\$2,623.00	0.64%
04576	\$5,968.00	\$4,430.15	\$2,537.85	63.584
08558	\$1,890.00	\$0.00	\$1,890.00	0.00%
00981	\$5,096.00	\$3,279.00	\$1,816.00	64.36%
09873	\$1,960.00	\$178.00	\$1,782.00	9.08%
09613	\$1,760.00	\$0.00	\$1,760.00	0.00%
06458	\$1,470.00	\$0.00	\$1,470.00	0.00%
02249	\$1,350.00	\$0.00	\$1,350.00	0.00%
11450	\$1,320.00	\$0.00	\$1,320.00 \$1,000.00	0.00% 0.00%
01569	\$1,200.00	\$0.00	\$1,200.00	0.00%
03423	\$1,158.00 \$1,108.00	\$0,00 \$0,00	\$1,158.00 \$1,128.00	0.00%
05091	\$1,128.00 \$1,058.00	\$0.00	\$1,058.00	0.00%
08949 08796	\$1,056.00 \$1,573.00	\$597.00	\$976.00	37.95%
02145	\$1,416.00	\$444.00	\$972.00	31.36%
05173	\$900.00	\$0.00	\$900.00	0.00%
06352	\$895.00	\$0.00	\$895.00	0.00%
10133	\$1,960.00	\$1,070,05	\$89.96	54.59%
09580	\$875.00	\$0.00	\$875.00	0.00%
09967	\$800.00	\$0.00	\$800.00	0.00%
10397	\$784.00	\$0.00	\$784,00	0.00%
09616	\$720.00	\$0.00	\$720.00	0.00%
01738	\$851.00	\$0.00	\$651,00	0.00%
01837	\$1,421.00	\$805.00	\$616.00	56.65%
04164	\$1,790.00	\$1,194.00	\$596.00	86.70%
05429	\$4,515.00	\$3,935.00	\$580.00	87.15%
00023	\$2,970.00	\$2,391.00	\$579.00	80.51%
03302	\$8,095.00	\$7,528.26	\$566.74	93.00%
07312	\$986.00	\$454.23	\$531.77	48.07%
01813	\$452.00	\$0.00	\$452.00 \$400.00	0.00%
08170	\$700.00	\$271.87	\$428.33 \$420.00	38.81% 72.00%
08715 00157	\$1,500.00 \$1,538.00	\$1,080.00 \$1,123.00	\$420.00 \$415.00	72.00% 73.02%
11143	\$1,538.00 \$800.00	\$1,123.00 \$388.50	\$415.00 \$411.50	48.56%
08031	\$2,700.00	\$2,300.40	\$399.60	85.20%
07885	\$800.00	\$416.40	\$383.60	52.05%
00173	\$2,520.00	\$2,164.00	\$356.00	85.87%
01198	\$2,292.00	\$1,949.00	\$343.00	85.03%
09161	\$869.00	\$555.00	\$314.00	63.87%
02830	\$1,000.00	\$729.00	\$271.00	72.90%
00202	\$968.00	\$720.00	\$248.00	74.38%
02777	\$727.00	\$506.00	\$221.00	69.60%
06073	\$890,00	\$698.00	\$192.00	78.43%
02044	\$1,620.00	\$1,436.52	\$183.48	88.67%
11296	\$1,408.00	\$1,225.00	\$183.00	87.00%
02295	\$880.00	\$703.00	\$177.00	79.89%
10971	\$965.00	\$813.16	\$151.84	84.27%
07654	\$2,100.00	\$1,995.00	\$105.00	95.00%
07420	\$500.00	\$404.00	\$96.00	80.80%
05444	\$1,068.00	\$992.00	\$76.00 \$50.00	92.88%
01788	\$1,355.00	\$1,296.00 \$900.74	\$59.00 \$ 48.26	95.65% 94.91%
02402 10722	\$949.00 \$784.00	\$900.74 \$774.00	\$48.26 \$10.00	
10/22 05425	\$784.00 \$486.00	\$774.00 \$481.00	\$10.00 \$5.00	98.72% 98.97%
	\$400.00	4401.00		e0.9770
SUBTOTAL OF 56		•		
JNDERSPENT PROJEC	TS \$102,257.00	\$55,941.08	\$46,315.92	54.71%

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR DOMESTIC TRAVEL TO AMOUNTS EXPENDED BY THE UNIVERSITIES

NUMBER BY NIH EXPENDITURES 11011 \$675.00 \$3,548.75 (\$2,913.75) 03622 \$750.00 \$3,013.00 (\$2,263.00) 10880 \$1,342.00 \$3,217.77 (\$1,975.77) 08501 \$800.00 \$2,2570.00 (\$1,770.00) 03639 \$3,801.00 \$5,540.00 (\$1,770.00) 09671 \$1,155.00 \$2,856.00 (\$1,701.00) 04748 \$500.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,729.23 (\$1,409.23) 04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$\$1918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,860.00 (\$879.00) 00823 \$649.00 \$1,338.00 (\$810.00) 07453 \$528.00 \$1,338.00 (\$810.00) 07463 \$528.00 \$1,338.00 (\$810.00) 07463 \$528.00 \$1,338.00 (\$810.00) 07463 \$528.00 \$1,338.00 (\$810.00) 07469 \$1,384.00 \$2,130.84 (\$748.84) 01815 \$800.00 \$1,350.00 (\$550.00)	
03622 \$750.00 \$3,013.00 \$2,263.00 10880 \$1,342.00 \$3,217.77 \$1,875.77 08501 \$800.00 \$2,570.00 \$1,770.00 03639 \$3,801.00 \$5,540.00 \$1,779.00 09671 \$1,155.00 \$2,856.00 \$1,701.00 04748 \$500.00 \$2,856.00 \$1,701.00 04748 \$500.00 \$2,081.00 \$1,581.00 07241 \$1,320.00 \$2,729.23 \$1,409.23 04678 \$700.00 \$2,030.00 \$1,330.00 06796 \$918.00 \$2,123.21 \$1,205.21 05863 \$750.00 \$1,823.00 \$1,823.00 \$1,073.00 10398 \$705.00 \$1,823.00 \$1,823.00 \$1,073.00 10398 \$705.00 \$1,823.00 \$1,823.00 \$1,073.00 10398 \$705.00 \$1,823.00 \$1,823.00 \$1,073.00 04569 \$1,000.00 \$1,380.00 \$1,880.00 \$879.00 \$1,880.00 \$879.00 \$1,880.00 \$879.00 \$1,880	
10880 \$1,342.00 \$3,217.77 (\$1,875.77) 08501 \$800.00 \$2,570.00 (\$1,770.00) 03639 \$3,801.00 \$5,540.00 (\$1,739.00) 09671 \$1,155.00 \$2,856.00 (\$1,701.00) 04748 \$500.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,081.00 (\$1,581.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,823.00 (\$1,091.5) 01352 \$1,000.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,869.00 (\$879.00) 0823 \$449.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 07459 \$1,384.00 \$2,130.84 (\$748.84)	531.67%
08501 \$800.00 \$2,570.00 (\$1,770.00) 03638 \$3,801.00 \$6,540.00 (\$1,739.00) 09671 \$1,155.00 \$2,856.00 (\$1,701.00) 04748 \$500.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,729.23 (\$1,409.23) 04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$706.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$900.00 \$1,860.00 (\$879.00) 00823 \$449.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$746.84)	401.73%
08501 \$800.00 \$2,570.00 (\$1,770.00) 03639 \$3,801.00 \$5,540.00 (\$1,739.00) 09671 \$1,155.00 \$2,856.00 (\$1,701.00) 04748 \$500.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,729.23 (\$1,409.23) 04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$706.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$900.00 \$1,860.00 (\$879.00) 00823 \$449.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$746.84)	239.77%
03639 \$3,801.00 \$6,640.00 \$1,739.00 09671 \$1,155.00 \$2,856.00 \$1,701.00 04748 \$500.00 \$2,081.00 \$1,581.00 07241 \$1,320.00 \$2,729.23 \$1,409.23 04678 \$700.00 \$2,030.00 \$1,330.00 06796 \$918.00 \$2,123.21 \$1,205.21 05863 \$750.00 \$1,823.00 \$1,073.00 10398 \$705.00 \$1,714.15 \$1,009.15 01352 \$1,000.00 \$1,951.33 \$951.33 02880 \$990.00 \$1,889.00 \$8790.00 00823 \$649.00 \$1,510.00 \$881.00 07453 \$528.00 \$1,338.00 \$810.00 04569 \$1,384.00 \$2,130.84 \$746.84	321.25%
09671 \$1,155.00 \$2,856.00 (\$1,701.00) 04748 \$500.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,729.23 (\$1,409.23) 04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,961.33 (\$951.33) 02880 \$990.00 \$1,889.00 (\$87.00) 00823 \$649.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04680 \$1,384.00 \$2,130.84 (\$748.84)	145.75%
04748 \$500.00 \$2,081.00 (\$1,581.00) 07241 \$1,320.00 \$2,729.23 (\$1,409.23) 04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,869.00 (\$879.00) 00823 \$649.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04600 \$1,384.00 \$2,130.84 (\$748.84)	247.27%
07241 \$1,320.00 \$2,729.23 (\$1,409.23) 04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$706.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,869.00 (\$879.00) 00823 \$649.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$746.84)	416.20%
04678 \$700.00 \$2,030.00 (\$1,330.00) 06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,889.00 (\$879.00) 00823 \$649.00 \$1,510.00 (\$861.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$746.84)	206.78%
06796 \$918.00 \$2,123.21 (\$1,205.21) 05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,889.00 (\$879.00) 00823 \$849.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$748.84)	290.00%
05863 \$750.00 \$1,823.00 (\$1,073.00) 10398 \$705.00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,889.00 (\$879.00) 00823 \$649.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$748.84)	231.29%
10398 \$705,00 \$1,714.15 (\$1,009.15) 01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,860.00 (\$879.00) 00823 \$849.00 \$1,510.00 (\$881.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$748.84)	243.07%
01352 \$1,000.00 \$1,951.33 (\$951.33) 02880 \$990.00 \$1,889.00 (\$879.00) 00823 \$649.00 \$1,510.00 (\$861.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$748.84)	243.14%
02880 \$990.00 \$1,889.00 (\$879.00) 00823 \$649.00 \$1,510.00 (\$861.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$748.84)	195,13%
00823 \$649.00 \$1,510.00 (\$861.00) 07453 \$528.00 \$1,338.00 (\$810.00) 04569 \$1,384.00 \$2,130.84 (\$748.84)	188.79%
07453 \$528,00 \$1,338,00 (\$810.00) 04569 \$1,384,00 \$2,130.84 (\$748.84)	232.87%
04569 \$1,384.00 \$2,130.84 (\$748.84)	253.41%
**************************************	153.98%
01810 4000.00 41,000.00 (4000.00)	168.75%
06223 \$1,355.00 \$1,885.49 (\$530.49)	139.15%
05209 \$528.00 \$1,030.00 (\$502.00)	195.08%
08276 \$1,350,00 \$1,841,18 (\$491,18)	138.38%
09950 \$4,325,00 \$4,800,02 (\$475.02)	110.98%
11079 \$718.00 \$1,178.08 (\$482.08)	184.53%
10085 \$540,00 \$988.36 (\$448.36)	183.03%
04323 \$1,350,00 \$1,778.79 (\$428.79)	131.76%
09818 \$730,00 \$1,151,00 (\$421.00)	157.67%
02206 \$885.00 \$1,279.00 (\$384.00)	142.91%
05867 \$800,00 \$1,103.00 (\$303.00)	137.88%
03350 \$1,470.00 \$1,707.95 (\$237.95)	116.19%
00407 \$1,000 \$1,302.50 (\$210.50)	119.28%
05691 \$1,298.00 \$1,432.00 (\$134.00)	110.32%
00654 \$630.00 \$7.53.48 (\$123.48)	119.60%
06556 \$5,218.00 \$7,258.49 (\$123.49)	101.56%
0036 \$5,218.00 \$5,289.29 (\$01.29)	102.06%
	101.61%
	100.35%
	100.35%
	•
05895 \$0.00 \$407.00 (\$407.00)	
SUBTOTAL OF 38	
OVERSPENT PROJECTS \$45,543.00 \$76,764.24 (\$31,221.24)	168.55%
TOTAL OF 100	
PROJECTS REVIEWED(1,2) \$147,800.00 \$132,705.32 \$15,094.68	89.79%

NOTES TO APPENDIX G:

- 1.) FIVE OF THE RESEARCH PROJECTS DID NOT HAVE AMOUNTS BUDGETED OR UNIVERSITY EXPENDITURES INCURRED FOR DOMESTIC TRAVEL COSTS.
- 2.) NO VARIANCE FOR SAMPLE NUMBER 05894 HAVING \$486 BUDGETED FOR DOMESTIC TRAVEL.

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR SUPPLY COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
04814	\$82,275.00	\$28,928.00	\$55,349.00	32.73%
06458	\$27,039.00	\$2,816.99	\$24,222.01	10,42%
06556	\$27,861.00	\$ 5,242.91	\$22,618.09	18.82%
08960	\$85,407.00	\$64,642.00	\$20,765.00	75.69%
09950	\$11,011.00	(\$6,294.57)	\$17,305.57	-57.17%
08715	\$19,312.00	\$2,934.00	\$16,378.00	15.19%
02295	\$15,840.00	\$2,884. 26	\$12,955.74	18,21%
06796	\$23,569.00	\$11,159.82	\$12,409.18	47.35%
09513	\$24,204.00	\$12,397.00	\$11,807.00	51.22%
07133	\$20,804.00	\$9,741.49	\$11,062.51	48,83%
08943	\$11,358.00	\$1,223.00	\$10,133.00	10.77%
05467	\$10,954.00	\$2,530.00	\$8,424.00	23.10%
05863	\$20,135.00	\$12,734.00	\$7,401.00	63,24%
00961	\$29,364.00	\$23,143.00	\$6,221.00	78.81%
11450	\$14,218.00	\$8,442.00	\$5,776.00	59,38%
05091	\$7,766.00	\$2,586.00	\$5,180.00	33,30%
09616	\$5,616.00	\$542.00	\$5,074.00	9.65%
10880	\$42,986.00	\$38,991.00	\$3,995.00	90,71%
00023	\$29,696.00	\$25,805.00	\$3,891.00	86.90%
11143	\$8,474.00	\$4,695.74	\$3,778.26	55,41%
03302	\$8,475.00	\$5,255.87	\$3,219.13	62.02%
02044	\$23,699.00	\$20,794.43	\$2,904.57	87.74%
08276	\$9,000.00	\$8,557,94	\$2,442.06	72.87%
09161	\$11,989.00	\$9,704.00	\$2,285.00	80.94%
06301	\$14,400.00	\$12,391.00	\$2,009.00	88.05%
06352	\$26,953.00	\$25,758.00	\$1,197.00	95.56%
10085	\$13,500.00	\$12,334.41	\$1,165.59	91.37%
10397	\$8,880.00	\$7,871.82	\$1,008.18	88.65%
05867	\$1,000.00	\$0,00	\$1,000.00	0.00%
02830	\$8,400,00	\$7,602.00	\$798.00	90.50%
03622	\$1,500.00	\$969.00	\$531.00	64.60%
05895	\$1,200.00	\$697,00	\$503.00	58.08%
00407	\$455.00	\$0.00	\$455.00	0.00%
03350	\$14,700.00	\$14,337.98	\$362.04	97.54%
02777	\$10,829.00	\$10,486,00	\$343.00	96.83%
09873	\$1,960.00	\$1,922,12	\$37.88	98.07%
04323	\$12,780.00	\$12,758,85	\$21.15	99.83%
04569	\$9,224.00	\$9,208.35	\$17.65	99.81%
SUBTOTAL OF 38				7407 307 034
UNDERSPENT PROJECT	TS \$696,831.00	\$411,786.39	\$285,044.61	59.09%

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR SUPPLY COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
01815	\$23,000.00	\$87,539.00	(\$44,539.00)	293.6546
08556	\$84,138.00	\$107,230.00	(\$43,092.00)	167.19%
05173	\$19,961.00	\$51,835.00	(\$31,884.00)	259.81%
11296	\$26,503.00	\$53,539.00	(\$27,038.00)	202.01%
0 9957 0 589 1	\$11,894.00 \$13,321.00	\$35,815.22 \$36,027.00	(\$23,921.22) (\$22,706.00)	301.12% 270.45%
10398	\$1,946.00	\$22,856.82	(\$20,910.82)	1174.55%
05429	\$21,314.00	\$40,864.00	(\$19,550.00)	191.72%
02249	\$13,500.00	\$32,734.64	(\$19,234.64)	242.48%
08031	\$37,800.00	\$55,944. 59	(\$18,144.59)	148.00%
00352	\$19,086.00	\$37,021.80	(\$17,935.80)	193.97%
07654	\$25,476.00	\$42,903.00	(\$17,427.00)	168.41%
02402	\$14,568.00 \$55,000.00	\$30,536.94 \$70,800.00	(\$15,968.94) (\$15,007.00)	209.82%
04576	\$55,393.00 \$14,761.00	\$70,680.99 \$29,845.00	(\$15,287.99) (\$15,084.00)	127.60% 202.19%
09671 01704	\$14,310.00	\$28,961.00	(\$14,851.00)	202.38%
07241	\$33,686.00	\$48,314.13	(\$14,628.13)	143.42%
04748	\$12,450.00	\$26,259.00	(\$13,809.00)	210.92%
01813	\$10,688.00	\$24,424.00	(\$13,736.00)	228.52%
02880	\$22,806.00	\$36,461.00	(\$13,655.00)	159.87%
06223	\$15,351.00	\$28,092.80	(\$12,741.80)	183.00%
01837	\$22,202.00	\$34,683.00	(\$12,481.00)	158.22%
0520 9 08 949	\$13,065.00 \$18,920.00	\$24,968.00 \$30,586.00	(\$11,903.00) (\$11,666.00)	191.11% 161.66%
01569	\$7,473.00	\$15,726.00	(\$8,253.00)	210.44%
09580	\$25,463.00	\$33,112.00	(\$7,649.00)	130.04%
10133	\$3,920.00	\$11,383.30	(\$7,463.30)	290.39%
06073	\$21,802.00	\$29,248.26	(\$7,446.26)	134.15%
01198	\$26,909.00	\$34,314.00	(\$7,405.00)	127.52%
02206	\$8,444.00	\$13,797.00	(\$7,353.00)	214.11%
02145	\$5,970.00	\$12,654.00	(\$6,684.00)	211.96%
01738 01788	\$15,447.00 \$21,672.00	\$21,946.00, \$27,862.00	(\$6,499.00) (\$5,990.00)	142.07% 127.64%
01755	\$21,572.00 \$39,558.00	\$44,870.12	(\$5,312.12)	113.43%
07885	\$5,000.00	\$9,727.02	(\$4,727.02)	194,54%
02827	\$11,433.00	\$15,947.00	(\$4,514.00)	139.48%
11011	\$22,448.00	\$26,903.87	(\$4,455.87)	119.85%
04164	\$13,031.00	\$17,349.00	(\$4,318.00)	133.14%
00173	\$1,440.00	\$5,746.00	(\$4,306.00)	399.03%
07312	\$15,389.00	\$19,539.30	(\$4,150.30)	126.97%
10971	\$24,394.00 \$17,948.00	\$28,344.69 \$21,811.79	(\$3,950.69) (\$3,863.79)	116.20% 121.53%
11079 07420	\$17,948.00 \$5,000.00	\$8,833.00	(\$3,833.00)	176.66%
10722	\$20,763.00	\$24,534.00	(\$3,771.00)	118.16%
09818	\$3,115.00	\$6,641.00	(\$3,526.00)	213.19%
05425	\$20,597.00	\$23,732.00	(\$3,135.00)	115.22%
05444	\$2,136.00	\$5,050.00	(\$2,914.00)	236.42%
08795	\$1,786.00	\$4,143.00	(\$2,357.00)	231.97%
04678	\$6,200.00	\$8,381.00	(\$2,181.00)	135.18%
00157	\$18,594.00 \$2,187.00	\$20,648.00 \$4,004.37	(\$2,054.00) (\$1,007,07)	111.05%
00441 00202	\$2,187.00 \$13,771.00	\$4,094.27 \$15,504.00	(\$1,907.27) (\$1,733.00)	187.21% 112.58 %
00823	\$13,771.00 \$21,647.00	\$15,504.00 \$23,259.00	(\$1,733.00) (\$1,612.00)	107.45%
07453	\$1,672.00	\$3,102.00	(\$1,430.00)	185.53%
02624	\$10,000.00	\$11,364.00	(\$1,364.00)	113.64%
00654	\$5,351.00	\$6,492.06	(\$1,141.06)	121.32%
08501	\$23,235.00	\$24,037.00	(\$802.00)	103.45%
03639	\$2,273.00	\$2,791.00	(\$518.00)	122.79%
08170	\$1,120.00	\$1,206.15	(\$86.15)	107.69%
03423	\$428.00	\$491.12	(\$63.12)	114.75%
SUBTOTAL OF 60				
OVERSPENT PROJECTS	\$ \$971,745.00	\$1,582,505.88	(\$610,760.88)	162.85%
TOTAL OF 100				
PROJECTS REVIEWED	1) \$1,668,576.00	\$1,994,292.27	(\$325,716.27)	119.52%
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NOTE TO APPENDIX H:

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR EQUIPMENT COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
03302	\$18,628.00	\$0.00	\$18,628.00	0.004
09967	\$9,000.00	\$0.00	\$9,000.00	0.00%
02777 08031	\$4,680.00 \$18,315.00	(\$3,788.00) \$9,968.25	\$8,468.00 \$8,358.75	- 8 0.949 54,389
04614	\$7,700.00	\$0.00	\$7,700.00	0.009
05444	\$11,704.00	\$6,721.00	\$4,983.00	57.429
07241	\$3,872.00	\$0.00	\$3,872.00	0.009
11450	\$7,172.00 \$10.740.00	\$3,546.00 \$7,155.00	\$3,828.00 \$3,585.00	49.449 66.629
04164 01198	\$10,740.00 \$3,544.00	\$7,155.00 \$0,00	\$3,545.00 \$3,544.00	0.009
07453	\$3,080.00	\$0.00	\$3,080.00	0.00%
02044	\$3,384.00	\$ 525.05	\$2,858.95	15.529
03622	\$8,850.00	\$4,574.00	\$2,276.00	66.779
05467 01738	\$2,008.00 \$1,860.00	\$0,00 \$0,00	\$2,008.00 \$1,860.00	0.009 0.009
01738 06352	\$1,860.00 \$1,790.00	\$0.00	\$1,790.00	0.004
00023	\$2,640.00	\$1,275.00	\$1,365.00	48.309
04323	\$3,150.00	\$2,100.00	\$1,050.00	68.679
09616	\$900.00	\$0,00	\$900.00	0.009
07420	\$9,800.00	\$9,187.00	\$813.00	93.749
02145 08 9 43	\$2,262.00 \$895.00	\$1,898,00 \$565,00	\$364.00 \$330.00	83.919 63.139
08943	\$895.00 \$4,320.00	\$505.00 \$4,000.00	\$330.00 \$320.00	92.599
09950	\$5,017.00	\$4,837.71	\$179.29	96.439
00981	\$2,658.00	\$2,515.00	\$143.00	94.629
08276	\$5,580.00	\$5,498.00	\$84.00	98.499
SUBTOTAL OF 26			44- 44- 44	
UNDERSPENT PROJEC	TS \$151,549.00	\$60,563.01	\$90,985.99	39.96%
07654	\$4,500.00	\$52,599.00	(\$48,099.00)	1168.879
0457 6 05429	\$11,932.00 \$2,258.00	\$29,601.86	(\$17,669.86) (\$15,404.00)	248.099 786.189
08980	\$2,258.00 \$2,640.00	\$17,752.00 \$12,178.00	(\$15,494.00) (\$9,538.00)	461.299
05425	\$16,200.00	\$22,581.00	(\$8,381.00)	139.399
01837	\$35,524.00	\$40,696.00	(\$5,172.00)	114.569
02880	\$1,800.00	\$5,541.00	(\$3,741.00)	307.839
08795	\$1,786.00	\$5,085.00 \$3,085.00	(\$3,299.00)	284.719
0894 9 08715	\$2,024.00 \$9,500.00	\$3,925.00 \$11,213.00	(\$1,901.00) (\$1,713.00)	193.929 118.039
06073	\$1,335.00	\$2,725.56	(\$1,390.56)	204,169
01569	\$3,495.00	\$4,874.00	(\$1,379.00)	139.469
09818	\$1,350.00	\$2,509.00	(\$1,159.00)	185.859
08501 11070	\$4,658.00 \$6,047.00	\$5,419.00 \$6,255.25	(\$761.00) (\$108.35)	116.349
11079 10133	\$8,247.00 \$0.00	\$6,355. 35 \$17,577.98	(\$108.35) (\$17,577.98)	101.739
07133	\$0.00	\$12,315.89	(\$12,315.89)	-
06796	\$0.00	\$11,877.97	(\$11,877.97)	-
06458	\$0.00	\$4,918.32	(\$4,918.32)	-
01788 00654	\$0.00	\$3,183.00	(\$3,183.00) (\$0,000.05)	***
05209	\$0.00 \$0.00	\$2,903.85 \$2,793.00	(\$2,903.85) (\$2,793.00)	-
00823	\$0.00	\$2,523.00	(\$2,523.00)	-
10971	\$0.00	\$2,416.39	(\$2,416.39)	-
00157	\$0.00	\$2,038.00	(\$2,038.00)	-
09161	\$0.00	\$1,995.00	(\$1,995.00)	-
09873	\$0.00	\$1,529.35	(\$1,529.35)	-
10397 05863	\$0.00 \$0.00	\$1,515.56 \$1,409.00	(\$1,515.56) (\$1,409.00)	-
07312	\$0.00	\$1,342.00	(\$1,342.00)	_
07885	\$0.00	\$1,196.57	(\$1,196.57)	-
04748	\$0.00	\$1,193.00	(\$1,193.00)	-
06301	\$0.00	\$1,117.00	(\$1,117.00)	-
01352 02402	\$0.00 \$0.00	\$983.80 \$974.45	(\$983.80) (\$974.45)	-
02402 10880	\$0,00 \$0,00	\$874.45 \$775.18	(\$874.45) (\$775.18)	-
10722	\$0.00	\$604.00	(\$604. 00)	- -
02206	\$0,00	\$586.00	(\$586.00)	<u>-</u>
SUBTOTAL OF 38	4			
OVERSPENT PROJECTS	\$ \$105,249.00	\$300,723.08	(\$195,474.08)	285.73%
TOTAL OF 100				
PROJECTS REVIEWED(1) \$256,798.00	\$361,286.09	(\$104,488.09)	140.699

NOTE TO APPENDIX I:

^{1.)} THIRTY-SIX OF THE RESEARCH PROJECTS DID NOT HAVE AMOUNTS BUDGETED OR UNIVERSITY EXPENDITURES INCURRED FOR EQUIPMENT COSTS.

APPENDIX J COMPARISON OF AMOUNTS BUDGETED BY NIH FOR PAGE 1 OF 1 THIRD PARTY/CONTRACTUAL COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

	AMOUNTS BUDGETED	UNIVERSITY	DIFFERENCE	PERCENT
NUMBER	BY NIH	EXPENDITURES		
04569	\$84,542.00	\$48,865.52	\$15,676.48	75.71%
05896	\$92,998.00	\$79,412.00	\$13,586.00	85.39%
09967	\$8,100.00	\$0.00	\$8,100.00	0.00%
09950	\$2,163.00	\$0.00	\$2,163.00	0.00%
00157	\$30,094.00	\$28,218.00	\$1,876.00	93.77%
08501	\$4,375.00	\$3,300.00	\$1,075.00	75.43%
SUBTOTAL OF 6				
UNDERSPENT PROJECT:	\$ \$202,272.00	\$159,795.52	\$42,476.48	79.00%
10133	\$114,533.00	\$163,494.70	(\$48,961.70)	142.75%
11296	\$3,740.00	\$11,357.00	(\$7,617.00)	303.68%
06301	\$9,300.00	\$15,429.00	(\$6,129.00)	165.90%
08170	\$21,974.00	\$26,042.78	(\$4,068.78)	118.52%
09873	\$19,975.00	\$20,417.32	(\$442.32)	102.21%
04576	\$0.00	\$16,780.00	(\$16,780.00)	-
00202	\$0.00	\$7,913.00	(\$7,913.00)	-
04323	\$0.00	\$1,082.62	(\$1,082.62)	-
SUBTOTAL OF 8				
OVERSPENT PROJECTS	\$169,522.00	\$262,516.42	(\$92,994.42)	154.86%
TOTAL OF 100				
PROJECTS REVIEWED(1,	2) \$371,794.00	\$422,311.94	(\$50,517.94)	113.59%

NOTES TO APPENDIX J:

- 1.) EIGHTY-FIVE OF THE RESEARCH PROJECTS DID NOT HAVE AMOUNTS BUDGETED OR UNIVERSITY EXPENDITURES INCURRED FOR THIRD PARTY/CONTRACTUAL COSTS.
- 2.) NO VARIANCE FOR SAMPLE NUMBER 01569 HAVING \$10,000 BUDGETED FOR THIRD PARTY/CONTRACTUAL COSTS.

COMPARISON OF AMOUNTS BUDGETED BY NIH FOR CONSULTANT COSTS TO AMOUNTS EXPENDED BY THE UNIVERSITIES

OIG SAMPLE NUMBER	AMOUNTS BUDGETED BY NIH	UNIVERSITY EXPENDITURES	DIFFERENCE	PERCENT
04578	\$9,000.00	\$0.00	\$9,000.00	0.0046
05895	\$4,988.00	\$600.00	\$4,388.00	12.03%
07654	\$3,000.00	\$1,115.00	\$1,885.00	37.17%
11079	\$3,536.00	\$1,900.00	\$1,635.00	53.75%
08501	\$2,500.00	\$1,666.00	\$834,00	86.64%
02777	\$ 756.00	\$0.00	\$755.00	0.00%
05867	\$650.00	\$0.00	\$650.00	0.00%
06556	\$336.00	\$200.00	\$138.00	59.52%
SUBTOTAL OF 8				
UNDERSPENT PROJECT	S \$24,764.00	\$5,481.00	\$19,283.00	22.13%
00173	\$1,080.00	\$22,009.00	(\$20,929.00)	2037.87%
00157	\$2,325.00	\$5,715.00	(\$3,390.00)	245.81%
03639	\$0.00	\$11,408.00	(\$11,408.00)	-
08943	\$0.00	\$3,422.00	(\$3,422.00)	-
00441	\$0.00	\$2,625.00	(\$2,825.00)	-
052 09	\$0.00	\$1,800.00	(\$1,800.00)	-
00023	\$0.00	\$1,067.00	(\$1,067.00)	-
11450	\$0.00	\$450.00	(\$450.00)	-
06796	\$0.00	\$200.00.	(\$200.00)	-
10971	\$0.00	\$130.00	(\$130.00)	-
0542 9	\$0.00	\$100.00	(\$100.00)	
SUBTOTAL OF 11	· · · · · · · · · · · · · · · · · · ·			
OVERSPENT PROJECTS	\$3,405.00	\$48,926.00	(\$45,521.00)	1436.89%
TOTAL OF 100				
PROJECTS REVIEWED(1)	\$28,169.00	\$54,407.00	(\$26,238.00)	193.14%



DEPARTMENT OF HEALTH & HUMAN SERVICES

Washington, D.C. 20201

JUN 2 1 1993

MEMORANDUM TO BRYAN B. MITCHELL

Principal Deputy Inspector General

FROM:

Kenneth S. Apfel
Assistant Secretary for Management and Budget

SUBJECT:

OIG Draft Report on Need for Improved Financial Reporting and Monitoring Related to National Institutes of Health Research Funds at Universities

Thank you for sharing your draft report on the need for improved financial reporting and monitoring on NIH grants. The lack of data on actual costs of research funded by NIH is a cause for concern. We concur with your recommendations which should improve NIH's ability to monitor the expenditures of its grantees.

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Rockville MD 20857

AUG 1 1993

MEMORANDUM

From:

Director

Office of Management

Subject:

Office of Inspector General (OIG) Draft Report "Need

for Improved Financial Reporting and Monitoring Related to National Institutes of Health Research

Funds at Universities"

To:

Deputy Inspector General for Audit Services, OIG/OS

Attached are the Public Health Service (PHS) comments on the subject draft report. We agree with the report's finding that there is a need for improvements in the financial reporting and monitoring of grant funds. We concur with the recommendation directed to PHS and are in agreement with the recommendations directed to the Office of the Secretary. Our comments delineate the steps we have taken or plan to take to address the finding and recommendations.

John CWart Wilford J. Forbush

Attachment

PUBLIC HEALTH SERVICE (PHS) COMMENTS ON THE OFFICE OF INSPECTOR GENERAL (OIG) DRAFT REPORT "NEED FOR IMPROVED FINANCIAL REPORTING AND MONITORING RELATED TO NATIONAL INSTITUTES OF HEALTH (NIH) RESEARCH FUNDS AT UNIVERSITIES, " A-06-91-00073

General Comments

We concur with the finding that improvements are needed in the financial reporting and monitoring of grant funds. We have long recognized that the lack of detailed financial expenditure data potentially hinders our efforts to properly monitor expenditures and improve the stewardship of Federal funds. In the absence of authority to receive detailed expenditure data, we continue to review estimated budgets and progress reports to ensure the adequate monitoring of grant funds.

Although we understand the OIG's concern that grant funds are (1) not always used during the budget period but are carried forward to the next period, and (2) not always spent as budgeted, one needs to recognize that PHS awards funds on a project period basis, which is the estimated total time for the research activity to be completed. While research projects can last 12-18 months, many typically have project periods of 3-5 years. These projects are incrementally funded on a budget period basis, typically lasting 12 months. In a sense, these budget periods are artificial segmentations of the project period established to reflect the Federal budgetary practice of providing funding through appropriations on an annual basis.

The authority to carryover and rebudget funds provides the flexibility for providing continued funding at the anticipated levels when project delays occur or when expenditures deviate from the established budget. To further illustrate the flexibility in the process, PHS specifically allows a research grantee to extend the final budget period of the project up to one year in order to complete the project. Therefore, while it is important to monitor the extent to which funds are carried forward or rebudgeted, these actions alone do not necessarily signify problems with the research project.

We believe that it would be counterproductive to take a highly restrictive approach which could encourage recipients to place undue emphasis on ensuring that all expenditures are made prior to the end of each budget period.

OIG Recommendation

1. We recommend that the Department of Health and Human Services (HHS) expedite the pilot project [approved by the

Office of Management and Budget (OMB) in April 1992] for the electronic transfer of detailed expenditure data and continue to work with OMB for approval to gather detailed expenditure data on all research grants and contracts.

PHS Comment

We agree with the objective of this recommendation. In keeping with the request to obtain categorical expenditure reports, PHS and the Office of the Assistant Secretary for Management and Budget (OASMB) proposed to OMB that authority be granted to conduct a pilot project for the electronic transfer of detailed expenditure data. This pilot project was to be conducted through institutions participating in the Federal Demonstration Project (FDP). Despite our efforts, these institutions have declined to participate in this pilot project.

Nonetheless, we are exploring with NIH and OASMB alternative approaches to the current financial reporting requirements and formats, including categorical expenditure reporting, possibly with selected FDP participants.

OIG Recommendation

2. We recommend that HHS require grantees to submit a revised budget for the use of unspent grant funds when a substantial carry-over of funds from one budget year to another occurs.

PHS Comment

We agree that it is appropriate to request revised budgets and/or additional documentation in certain instances when a substantial amount of carryover occurs. However, in some instances projects are delayed and the initial approved budget is still appropriate. In other instances a single item approved for purchase is delayed. As a consequence, we plan to leave to the Grants Management Officer's (GMO) discretion the decision of requiring a revised budget or additional documentation. We plan to add language to the PHS Grants Policy Statement to state that GMOs shall request revised budgets or additional information if it is necessary to understand the circumstances for the unobligated balance.

OIG Recommendation

3. We recommend that PHS define "significant rebudgeting" as used in the PHS Grants Policy Statement, Chapter 8-5, section 1.h.

PHS_Comment

We concur with this recommendation and agree that it would be helpful to provide additional guidance to grantees by defining the term "significant rebudgeting" to indicate the level which may begin to suggest a possible change in project scope. We intend to revise the PHS Grants Policy Statement to indicate that "significant rebudgeting" has occurred when the cumulative amount of transfers among direct cost categories for the current budget period exceeds 25 percent of the total amount awarded.

This would not mean that, once this threshold has been reached, a change in the scope of the research project has occurred. However, it provides the grantee with better guidance as to when the GMO should be contacted to discuss issues regarding change of scope.