

**Memorandum****NOV 21 1991**

Date

From Richard P. Kusserow
Inspector General*For Bryan K. Kline*

Subject Summary Report On Public Health Service Contract Pre-Award Audit Reports Issued During Fiscal Year 1990 (A-02-90-02506)

To

James O. Mason, M.D., Dr. P.H.
Assistant Secretary for Health

Attached for your information is a report covering our summarization of pre-award audit reports issued by the Office of Audit Services (OAS) in Fiscal Year (FY) 1990 and the status of actions taken on prior recommendations in this area. Our examination indicated that a majority of the proposals we reviewed contained overstated or undocumented proposed costs, totaling approximately \$105 million. We also found that, for those pre-award reports resolved, the Public Health Service (PHS) continues to sustain a significant amount of the findings of overstated or otherwise unreasonable costs. The PHS concurred in about \$6 million in recommended audit adjustments for 17 proposals, and did not fund 17 other proposals which included almost \$12 million in recommended audit adjustments. Further, the PHS reduced the proposals of five offerors by about \$6.6 million of the \$20 million in costs set aside (costs which were undocumented) by our audits.

Current Federal Acquisition Regulations provide that contracting officers shall request pre-award audits from the cognizant audit agency before negotiating any contracts or modifications for proposals that exceed \$500,000 unless information available to them is considered adequate to determine the reasonableness of the proposed costs or prices.

We believe the pre-award review process has resulted in significant savings for the PHS during FY 1990. We plan to continue to work with your staff in a cooperative effort to ensure that program funds are properly managed and that proposed expenditures are appropriate.

If you wish to discuss any of the issues raised in our report, please call me or have your staff contact Daniel W. Blades, Assistant Inspector General for Public Health Service Audits at 443-3582.

Attachment

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**SUMMARY REPORT ON PUBLIC HEALTH
SERVICE CONTRACT PRE-AWARD AUDIT
REPORTS ISSUED DURING FISCAL YEAR
1990**



**Richard P. Kusserow
INSPECTOR GENERAL**

A-02-90-02506

**Memorandum**Date **NOV 21 1991**

From

Richard P. Kusserow
Inspector General*Bryan F. [Signature]*

Subject

Summary Report On Public Health Service Contract Pre-Award
Audit Reports Issued During Fiscal Year 1990 (A-02-90-02506)

To

James O. Mason, M.D., Dr. P.H.
Assistant Secretary for Health

This report provides you with a summary of results of all contract pre-award audit reports completed for the Public Health Service (PHS) operating divisions (OPDIVs) by the Office of Audit Services (OAS) in Fiscal Year (FY) 1990. This report also includes the status of actions taken in response to prior recommendations. Pre-award audits were conducted in response to requests received from the Alcohol, Drug Abuse and Mental Health Administration (ADAMHA), the Centers for Disease Control (CDC) and the National Institutes of Health (NIH) for pre-award field reviews on proposals that predominantly exceeded \$500,000. The primary objectives of our pre-award reviews were to express an opinion on the reasonableness, allocability and allowability of the costs proposed by the offerors and to determine whether their accounting and administrative systems were adequate for accumulating and segregating costs under a government cost reimbursement type award.

In FY 1990 OAS issued 55 pre-award audit reports covering proposed contract costs for 37 research awards and 18 non-research awards that totaled approximately \$368 million. In FY 1990, we issued almost 15 percent more pre-award audit reports than in FY 1989 and reviewed approximately 36 percent in additional proposed costs. Our examination of the FY 1990 issued reports indicated that a majority of the 55 proposals reviewed contained overstated projected costs. Specifically, the reports included recommended adjustments totaling about \$17 million and set aside (i.e., we could not render an opinion) another \$88 million in proposed costs. Thus, in total we questioned the reasonableness of about \$105 million, or 29 percent of the proposed costs, and accepted (considered reasonable) \$263 million in proposed costs. The percentage of proposed costs recommended for adjustment or set aside in the FY 1990 reports represented a 12 percent increase over the 17 percent of the proposed costs found unreasonable in our FY 1989 reviews.

The PHS, acting upon our prior recommendations, increased the number of requests for pre-award audits in FY 1990. Although budget restrictions have limited resources available to perform a significant number of pre-award audits, our aim is to perform as many pre-award reviews as our staff availability permits to assist PHS in reducing excessive awards and to ensure better management of scarce Federal resources.

BACKGROUND

This is the second report issued by the OAS summarizing PHS contract pre-award audits. Our first report entitled "Summary Report on Public Health Service Pre-Award Audits Conducted During Fiscal Year 1989" (A-02-90-02505) was issued in October 1990. Our earlier report recommended that PHS assess the need for OAS to examine a greater number of proposals being awarded by all PHS agencies. In FY 1990 PHS awarded approximately \$11.6 billion through 53,586 separate funding actions. The awards included more than 10,000 contract agreements for about \$1.8 billion and over 43,000 grant agreements that totaled almost \$9.8 billion. The agreements were issued by nine PHS agencies to procure research, training, and program services; supplies and equipment; construction and other miscellaneous projects. The awarded amounts also included block grants issued to states and territories for mandated health services (see Appendix A).

Four PHS agencies requested OAS to perform the 55 contract pre-award audits we finalized during FY 1990. No requests were made for pre-award audits of grants. The 55 requests consisted of 37 research, and 18 service and repair type proposals. The majority of the reviews were requested by the OPDIVs in accordance with Federal Acquisition Regulations (Chapter I, section 15.805-5(a) (1) of Title 48 of the Code of Federal Regulations). These regulations stipulate that when cost or pricing data are required, contracting officers shall request a field pricing report (i.e., pre-award audit) from the cognizant audit agency before negotiating any contracts or modifications from proposals that exceed \$500,000. The contracting officers are not obligated to request field pricing reviews if information available to them is considered adequate to determine the reasonableness of the proposed costs or prices.

SCOPE AND METHODOLOGY

The objective of this report is to provide the Assistant Secretary for Health with an overview of the pre-award audits finalized by the OAS in FY 1990 and the actions taken by the responsible PHS agencies in awarding funds to the contractors and to report on the status of actions taken related to our prior recommendations. In compiling this report, we requested

information from all OAS regional offices and PHS's audit resolution offices.

The pre-award reviews were conducted primarily by OAS regional offices throughout their respective geographic areas with assistance from the Defense Contract Audit Agency and Certified Public Accounting firms. Each OAS Regional Office coordinated the audit work with the responsible PHS agency and provided them with verbal results of the pre-award reviews to ensure the OPDIVs received the information in time to conduct their negotiations. Subsequently, written reports of the results of the pre-award reviews were issued to the OPDIVs under separate Common Identification Numbers (CINs).

All the pre-award reviews were made in accordance with generally accepted Government auditing standards. In performing each review, we conducted such tests and other auditing procedures considered necessary to determine if the offeror's accounting system and related internal controls were adequate to ensure adequate administration of a prospective award. The reviews evaluated the propriety of the budgets proposed by the offerors but not the technical aspects of the proposals.

This report does not include the results of the Recipient Capability Audits (RCAs) of potential grantees under the Human Immunodeficiency Virus Education and Alcohol Prevention programs sponsored by the Centers for Disease Control and the Alcohol, Drug Abuse and Mental Health Administration which are reported separately by OAS.

PRE-AWARD REVIEWS IDENTIFY \$105 MILLION
IN QUESTIONABLE COSTS

Our analysis of the 55 pre-award audit reports issued in FY 1990 disclosed that OAS found \$105 million of approximately \$368 million in proposed costs to be questionable, primarily due to overstatements of labor, fringe benefits, and other than personnel services (OTPS) costs or lack of supporting documentation. The costs in question consisted of recommended audit adjustments and costs set aside for adjudication by the awarding OPDIVs (see Appendix C). Specifically, our review showed that 39 reports issued by OAS recommended financial audit adjustments totaling about \$17 million, or approximately 5.2 percent of the proposed costs reviewed, while ten reports found all of the proposed costs to be acceptable. We also noted that 34 reports set aside nearly \$88 million in proposed costs for adjudication by the responsible OPDIVs. The recommended \$17 million in financial audit adjustments included nearly \$3.1 million in direct labor costs and applicable fringe benefits, \$7.2 million in OTPS and \$6.9

million in indirect costs which were found to be overstated, unallowable, improperly allocated or inappropriate for other reasons. The \$88 million in costs set aside included \$6.6 million of direct labor costs and applicable fringe benefits, \$67 million in OTPS costs and \$13.9 million of indirect costs. Cost set asides are made, for the most part, because of the absence of supporting documentation.

PRE-AWARD REVIEWS
RESULTED IN COST SAVINGS

Our review of records concerning the resolution of the audited proposals negotiated by the OPDIVs disclosed that PHS either sustained many of our recommended findings or did not make awards to the offerors. Of the 55 proposals covered by our audits, PHS had completed negotiations on 52 proposals including 32 for which our reviews recommended audit adjustments in excess of \$17 million. Of this amount, we noticed that the OPDIVs had sustained audit adjustments for 17 offerors where we had reported about \$6.0 million in audit adjustments and did not award funding to 17 other offerors as illustrated in Appendix C.

While the resolution records we reviewed did not specifically indicate that prospective contractors were denied funding because of our recommendations, we believe our pre-award reviews had a considerable effect on these decisions. For the 17 proposals amounting to about \$169 million not awarded by the OPDIVs, we had questioned the reasonableness of about \$64 million including over \$11.8 million in audit adjustments and \$52.2 million in costs set aside for resolution by the OPDIVs.

Although actions taken by OPDIVs relating to costs set aside by audits are not included in the audit tracking system, we learned that the OPDIVs also reduced the proposals of five offerors by about \$6.6 million of the \$20 million in costs set aside by our audits.

We believe that substantial savings and improved financial management accrued to PHS programs because of proposal reviews by the OAS. We noted that in FY 1990 PHS awarded 735 contracts in excess of \$500,000 totaling about \$1.2 billion in funding (see Appendix B). Field reviews in this category included 55 proposals totaling about \$368 million.

We recognize that, in many instances, the OPDIVs are capable of performing adequate reviews of the proposals, based upon available data, telephone contacts and, in some cases, site visits prior to final award. We are also aware that financial adjustments result from these reviews. However, the results of our analysis demonstrate, in our opinion, the value of on-

site reviews by auditors. We believe the pre-award review process has resulted in significant savings for the PHS during Fiscal Year 1990. Although budget restrictions have limited resources available to perform a significant number of pre-award audits, we plan to continue to work with your staff in a cooperative effort to ensure that program funds are properly managed and that proposed expenditures are appropriate.

CONCLUSIONS

Our summary of the 1990 pre-award reviews and the OPDIVs' subsequent negotiating actions demonstrate again that offerors, in many instances, are overstating their proposed costs. Our review of several negotiation agreements indicated that the OPDIVs continue to consider the results of our audits in determining the funding amounts to be awarded. We recognize that every proposal may not warrant an OAS review and that we do not have sufficient resources available to field review each proposal. However, our limited involvement in pre-award audit activities indicated significant savings and other benefits to the programs.

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APPENDIX A

FISCAL YEAR 1990 PRE-AWARD REVIEWS SUMMARY REPORT
SCHEDULE OF FY 1990 CONTRACTS AND GRANTS AWARDED BY PHS

COMMON IDENTIFICATION NUMBER A02-90-02506

**CONTRACTS & GRANTS AWARDED AND PREAWARD
 REVIEWS REQUESTED - BY AGENCY:**

<u>AGENCY</u>	<u>CONTRACTS</u>		<u>GRANTS</u>		<u>TOTAL AWARDS</u>		<u>REVIEWS REQUESTED</u>	
	<u>NUMBER</u>	<u>DOLLARS</u>	<u>NUMBER</u>	<u>DOLLARS</u>	<u>NUMBER</u>	<u>DOLLARS</u>	<u>*NUMBER</u>	<u>DOLLARS</u>
ADAMHA	500	162.9	4,776	2,112.9	5,276	2,275.8	5	48.4
ATSDR	0	0.0	92	10.3	92	10.3	0	0.0
CDC	848	130.1	2,321	726.3	3,169	856.4	11	91.4
FDA	476	44.4	183	12.5	659	56.9	1	22.2
HRSA	405	33.9	4,380	1,190.2	4,785	1,224.1	0	0.0
IHS	4,014	400.9	781	29.8	4,795	430.7	0	0.0
NIH	3,799	937.3	29,840	5,578.0	33,639	6,515.3	38	206.2
OASH	416	84.4	566	120.6	982	205.0	0	0.0
AHCPR	0	0.0	189	41.6	189	41.6	0	0.0
TOTALS	10,458	\$1,793.9	43,128	\$9,822.2	53,586	\$11,616.1	55	\$368.2

**CONTRACTS & GRANTS AWARDED AND PRE-AWARD
 REVIEWS REQUESTED - BY MAJOR CATEGORY:**

<u>CATEGORY TYPE</u>	<u>CONTRACTS</u>		<u>GRANTS</u>		<u>TOTAL AWARDS</u>		<u>REVIEWS REQUESTED</u>	
	<u>NUMBER</u>	<u>DOLLARS</u>	<u>NUMBER</u>	<u>DOLLARS</u>	<u>NUMBER</u>	<u>DOLLARS</u>	<u>*NUMBER</u>	<u>DOLLARS</u>
RESEARCH	3,218	634.9	31,228	6,373.0	34,446	7,007.9	37	147.9
TRAINING	0	0.0	6,874	654.1	6,874	654.1	0	0.0
SERVICES	5,737	871.9	4,209	1,215.8	9,946	2,087.7	18	220.3
BLOCK	0	0.0	403	1,482.2	403	1,482.2	0	0.0
SUPPLIES & EQUIP.	468	138.2	0	0.0	468	138.2	0	0.0
CONSTRUCTION	951	130.4	0	0.0	951	130.4	0	0.0
OTHERS	84	18.5	414	97.1	498	115.6	0	0.0
TOTALS	10,458	\$1,793.9	43,128	\$9,822.2	53,586	\$11,616.1	55	\$368.2

(Dollars in millions)

* Agencies only requested contract reviews

APPENDIX B

FISCAL YEAR 1990 PRE-AWARD REVIEWS SUMMARY REPORT
SCHEDULE OF FY 1990 CONTRACTS AND GRANTS AWARDED BY PHS OVER \$500,000

COMMON IDENTIFICATION NUMBER A02-90-02506

CONTRACTS AWARDED AND PRE-AWARD REVIEWS REQUESTS - BY AGENCY:

<u>AGENCY</u>	<u>CONTRACTS</u>		<u>REVIEWS REQUESTED</u>	
	<u>**NUMBER</u>	<u>DOLLARS</u>	<u>*NUMBER</u>	<u>DOLLARS</u>
ADAMHA	0	125.7	5	48.4
CDC	0	88.3	11	91.4
FDA	0	11.6	1	22.2
HRSA	0	12.9	0	0.0
IHS	0	234.9	0	0.0
NIH	0	622.2	38	206.2
OASH	0	55.8	0	0.0
TOTALS	735	\$1,151.4	55	\$368.2

GRANTS AWARDED - BY MAJOR CATEGORY:

<u>CATEGORY TYPE ***</u>	<u>NUMBER</u>	<u>DOLLARS</u>
RESEARCH	2,001	2,201.9
TRAINING	134	119.4
SERVICES	627	826.3
BLOCK	217	1,456.2
OTHERS	38	54.9
TOTALS	3,017	\$4,658.7

(Dollars in millions)

* Agencies only requested contract reviews

** PHS statistics did not provide the number of contract actions by agency
nor statistics by major category.

*** PHS statistics did not provide information by agency on grants awarded over \$500,000

FISCAL YEAR 1990 PRE-AWARD REVIEWS SUMMARY REPORT
SCHEDULE OF REPORTS REVIEWED
COMMON IDENTIFICATION NUMBER A02-90-02506

CIN	PREAWARD REVIEW TITLE	TOTALS REVIEWED		RECOMMENDED	COSTS	TOTAL	ADJUDICATIONS		
		NUMBER	DOLLARS	ADJUSTMENTS	SET ASIDE	NON-ACCEPTED COSTS	CONCURRED	NOT CONCURRED	NOT AWARDED
ADJUDICATED REPORTS W/CONCURRED FINDINGS									
A01-89-02513	DANA-FARBER CANCER INSTITUTE	1	2,131,444	75,000	8,448	83,448	60,195	0	0
A01-89-02516	CONNECTICUT DEPT OF HLTH SERVICES	1	12,804,660	1,705,696	2,169,657	3,875,353	1,705,696	0	0
A01-89-02518	MASSACHUSETTS EYE & EAR INFIRMARY	1	4,313,319	251,842	18,121	269,963	251,842	0	0
A01-90-01516	BRIGHAM AND WOMEN'S HOSPITAL	1	547,296	32,897	0	32,897	32,897	0	0
A02-89-02041	MEMORIAL HOSPITAL	1	3,372,677	102,643	577,669	680,312	102,643	0	0
A02-89-02042	MANHATTAN EYE,EAR & THROAT HOSPITAL	1	2,278,292	487,638	302,712	790,350	487,638	0	0
A02-89-02043	ALBANY MEDICAL COLLEGE	1	1,243,475	123,335	0	123,335	123,335	0	0
A02-90-02907	UNIVERSITY COLLEGE LONDON	1	950,720	16,726	0	16,726	16,726	0	0
A03-90-03324	CSR, INCORPORATED	1	19,428,979	1,421,532	3,721,754	5,143,286	1,421,532	0	0
A03-90-03338	LABORERS' NAT. HLTH.& SAFETY FUND	1	2,473,317	94,612	876,649	971,261	94,612	0	0
A04-89-00129	EMORY UNIVERSITY	1	1,926,672	6,985	0	6,985	6,985	0	0
A04-90-04014	PHARMACEUTICAL PRODUCT DEVELOP.	1	20,308,262	550,275	16,557,470	17,107,745	550,275	0	0
A04-90-04015	SOUTHERN RESEARCH INSTITUTE	1	2,638,356	253,282	0	253,282	253,282	0	0
A04-90-04018	AMERICAN SOCIAL HEALTH FOUND.	1	8,881,722	50,136	0	50,136	50,136	0	0
A04-90-04031	OGILVY AND MATHER ADVERTISING	1	24,265,552	527,175	5,938,448	6,465,623	527,175	0	0
A08-90-00298	COLORADO STATE UNIVERSITY	1	2,247,326	258,596	323,716	582,312	159,630	0	0
A09-89-00148	UNIVERSITY OF CALIFORNIA	1	3,705,162	152,020	512,541	664,561	152,020	0	0
		17	113,517,231	6,110,390	31,007,185	37,117,575	5,996,619	0	0
ADJUDICATED REPORTS W/NONCONCURRED FINDINGS									
A05-89-00121	INGALLS HOSPITAL	1	547,883	49,103	0	49,103	0	49,103	0
A09-89-00161	GOOD SAMARITAN HOSPITAL MED. CTR.	1	771,563	165,514	6,351	171,865	0	165,514	0
		2	1,319,446	214,617	6,351	220,968	0	214,617	0
ADJUDICATED REPORTS - CONTRACTS NOT AWARDED									
A02-90-02516	NEEDHAM WORLDWIDE INC.	1	37,966,976	1,649,305	11,528,280	13,177,585	0	0	1,649,305
A02-90-02912	YOUNG & RUBICAM/LP	1	34,524,072	1,966,510	13,001,038	14,967,548	0	0	1,966,510
A02-90-02913	GREY ADVERTISING, INC.	1	22,142,875	1,058,807	10,457,347	11,516,154	0	0	1,058,807
A02-90-02914	BOZELL INC.	1	28,514,082	2,994,447	14,436,432	17,430,879	0	0	2,994,447
A03-90-03325	JOHNSON, BASSIN & SHAW, INCORP.	1	20,671,937	1,047,257	1,222,160	2,269,417	0	0	1,047,257
A03-90-03345	ACADEMY FOR EDUCATIONAL DEVELOPMENT	1	2,343,142	27,065	99,109	126,174	0	0	27,065
A03-90-03346	SEMA INCORPORATED	1	3,104,600	124,355	6,385	130,740	0	0	124,355
A04-90-04034	NORTH AMERICAN BIOLOGICALS, INC.	1	1,115,991	1,769	0	1,769	0	0	1,769
A05-89-00122	RETINA ASSOCIATES OF CLEVELAND	1	187,240	1,911	85,376	87,287	0	0	1,911
A06-89-00077	LOUISIANA STATE UNIV. MED. CTR.	1	2,966,140	511,272	0	511,272	0	0	511,272
A06-89-00082	UNIVER. OF TEXAS HLTH SCIENCE CTR	1	3,535,356	1,177,508	36,656	1,214,164	0	0	1,177,508
A06-90-00010	UNIV. OF OKLAHOMA HLTH. SCIENCE	1	1,610,107	108,354	88,044	196,398	0	0	108,354
A06-90-00011	LOUISIANA CENTER CONSORTIUM	1	1,905,884	499,183	136,611	635,794	0	0	499,183
A07-89-00239	WASHINGTON UNIVERSITY	1	725,674	233,262	45,268	278,530	0	0	233,262
A09-89-00140	LOS ANGELES ONCOLOGIC INSTITUTE	1	3,428,148	754	774,139	774,893	0	0	754
A09-89-00149	SALK INSTITUTE	1	1,113,040	29,041	82,964	112,005	0	0	29,041
A09-89-00160	OREGON HEALTH SCIENCES UNIVERSITY	1	2,729,353	431,648	295,048	726,696	0	0	431,648
		17	168,584,617	11,862,448	52,294,857	64,157,305	0	0	11,862,448
SUBTOTAL									
REPORTS WITH FINDINGS ADJUDICATED		36	283,421,294	18,187,455	83,308,393	101,495,848	5,996,619	214,617	11,862,448

FISCAL YEAR 1990 PRE-AWARD REVIEWS SUMMARY REPORT

SCHEDULE OF REPORTS REVIEWED

COMMON IDENTIFICATION NUMBER A02-90-02506

PREAWARD REVIEW TITLE	TOTALS REVIEWED		RECOMMENDED ADJUSTMENTS	COSTS		TOTAL NON-ACCEPTED COSTS	ADJUDICATIONS		
	NUMBER	DOLLARS		SET ASIDE	CONCURRED		NOT CONCURRED	NOT AWARDED	
REPORTS WITH UPWARD ADJS. OR NO FINDINGS									
A01-90-01517 UNIVERSITY HOSPITAL, INC.	1	755,291	(14,140)	12,626	(1,514)	0	0	0	0
A02-90-02501 LONG ISLAND JEWISH MED. CENTER	1	488,286	0	0	0	0	0	0	0
A02-90-02900 UNIVERSITY OF ROCHESTER	1	8,291,879	0	0	0	0	0	0	0
A02-90-02911 ST. BARTHOLOMEW'S HOSPITAL	1	526,405	0	0	0	0	0	0	0
A03-90-03337 AURORA ASSOCIATES INC.	1	663,598	0	0	0	0	0	0	0
A03-90-03347 UNIVERSITY RESEARCH CORPORATION	1	16,798,178	(850,226)	1,000,000	149,774	0	0	0	0
A04-89-00130 UNIVERSITY OF SOUTH FLORIDA	1	1,855,300	(85,700)	0	(85,700)	0	0	0	0
A04-89-00135 KEY-FOUR INC.	1	3,774,167	(249,750)	0	(249,750)	0	0	0	0
A04-89-00136 ATLANTA TRI-COMM, INC.	1	6,453,356	0	0	0	0	0	0	0
A04-90-04025 SOUTHERN RESEARCH INSTITUTE	1	3,290,178	0	0	0	0	0	0	0
A04-90-08763 RESEARCH TRIANGLE INSTITUTE	1	9,302,898	(245,148)	0	(245,148)	0	0	0	0
A06-89-00072 NAT. CTR. FOR TOXICOLOGICAL RES.	1	400,000	0	0	0	0	0	0	0
A06-90-00104 TULANE UNIVERSITY	1	731,688	(4,041)	229,309	225,268	0	0	0	0
A09-89-00150 WHITTIER INSTITUTE	1	1,327,538	0	42,723	42,723	0	0	0	0
A10-89-00020 FRED HUTCHINSON CANCER CENTER	1	4,802,781	0	453,974	453,974	0	0	0	0
A10-89-00021 FRED HUTCHINSON CANCER CENTER	1	14,271,219	0	2,448,805	2,448,805	0	0	0	0
	16	73,732,762	(1,449,005)	4,187,437	2,738,432	0	0	0	0
REPORTS AWAITING AUDIT RESOLUTION									
A02-90-02515 NJ STATE UNIVERSITY OF RUTGERS	1	1,074,039	112,473	0	112,473	N/A	N/A	N/A	N/A
A03-90-03344 NOVA RESEARCH COMPANY	1	8,114,522	252,592	397,496	650,088	N/A	N/A	N/A	N/A
A04-90-04039 SOUTHERN RESEARCH INSTITUTE	1	1,850,802	29,017	0	29,017	N/A	N/A	N/A	N/A
	3	11,039,363	394,082	397,496	791,578	0	0	0	0
TOTAL OF ALL REPORTS	55	\$368,193,419	\$17,132,532	\$87,893,326	\$105,025,858	\$5,996,619	\$214,617	\$11,862,448	

N/A = NOT ADJUDICATED