

DHS Needs to Improve Implementation of OCF0 Policy Over Reimbursable Work Agreements





DHS OIG HIGHLIGHTS

DHS Needs to Improve Implementation of OCFO Policy Over Reimbursable Work Agreements

February 18, 2016

Why We Did This Audit

In fiscal year 2014, Department of Homeland Security (DHS) spent a total of \$12.5 billion using interagency agreements. Past Office of Inspector General audit reports found that a component used Intra/Interagency Reimbursable Work Agreements (RWA) to bypass key internal controls rather than properly implement Interagency Acquisitions. We conducted a department-wide audit to determine whether the Department's use of RWAs is in compliance with statutory, regulatory, departmental, and component requirements.

What We Recommend

We made three recommendations to DHS to ensure components' policies align with departmental policy, to ensure personnel are trained to use the policy, and to conduct periodic reviews of RWAs throughout the Department.

Further Information:

Contact our Office of Public Affairs at (202) 254-4100, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

Components are not issuing RWAs in compliance with the Department's policy. Specifically, 100 percent of the 43 RWAs we tested—totaling approximately \$88 million—had not been reviewed by a Certified Acquisition Official (CAO). In January 2015, DHS issued a policy requiring components to have a CAO review RWAs to ensure they are being issued properly prior to obligating funds. The CAO plays a critical role in ensuring high-risk transactions receive proper oversight. However, 70 percent of the RWAs we tested did not include enough information for a CAO to make an informed decision. DHS did not ensure components updated their policies and procedures to reflect the new requirements. Without a CAO review, components may continue to improperly issue RWAs, circumventing acquisition controls.

Agency Response

DHS concurred with the recommendations and has already begun implementing corrective actions.



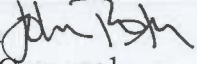
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Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

February 18, 2016

MEMORANDUM FOR: The Honorable Russell Deyo
Under Secretary for Management
Department of Homeland Security

FROM: John Roth 
Inspector General

SUBJECT: *DHS Needs to Improve Implementation of OCFO Policy
Over Reimbursable Work Agreements*

Attached for your action is our final report, *DHS Needs to Improve Implementation of OCFO Policy Over Reimbursable Work Agreements*. We incorporated the formal comments provided by your office.

The report contains three recommendations aimed at improving DHS' use of reimbursable work agreements. Your office concurred with all three recommendations. Based on information provided in your response to the draft report, we consider recommendations 1 through 3 open and resolved. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Please send your response or closure request to
OIGAuditsFollowup@oig.dhs.gov.

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Mark Bell, Assistant Inspector General for Audits, at (202) 254-4100.



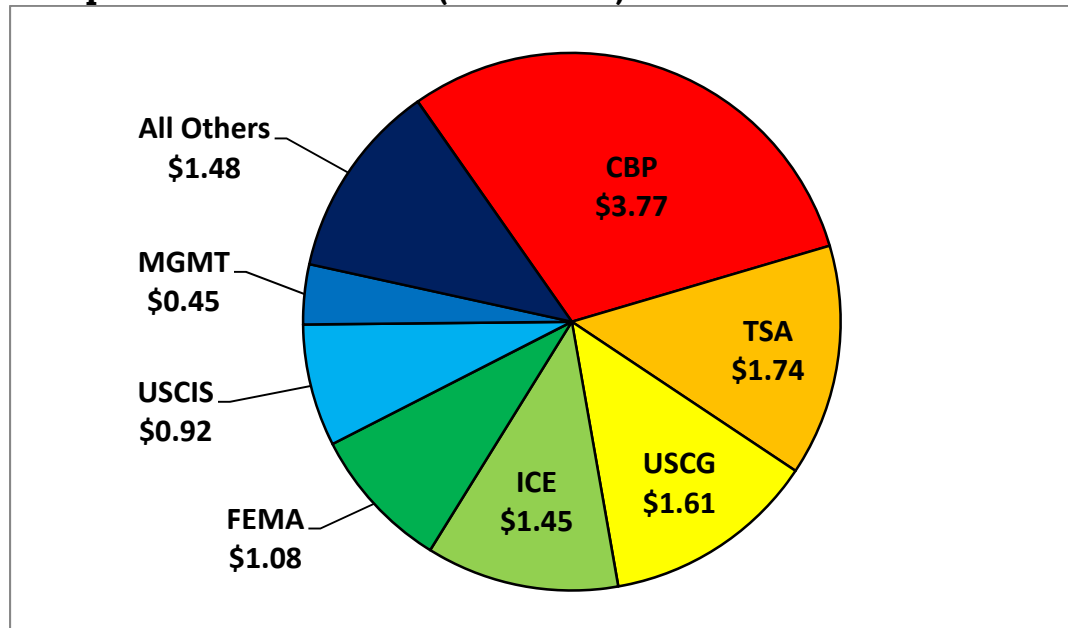
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Background

In fiscal year (FY) 2014, the Department of Homeland Security (DHS) spent \$12.5 billion using interagency agreements. An interagency agreement¹ is a written agreement between Federal agencies that specifies the goods or services to be provided by a servicing agency in support of a requesting agency. Figure 1 shows DHS' total interagency agreement costs by component for FY 2014.

Figure 1: Interagency Agreement Costs across DHS and Its Components for FY 2014 (in billions)



Source: DHS Office of Inspector General (OIG) analysis of U.S. Department of Homeland Security Agency Financial Report – Fiscal Year 2014 reported information.

There are two types of interagency agreements:

- Interagency Acquisition (IAA) – a procedure by which an agency needing supplies or services (the requesting agency) obtains them from another agency (the servicing agency) by an assisted acquisition or a direct acquisition.
- Intra/Interagency Reimbursable Work Agreement (RWA)² – an agreement for work performed by Federal employees where any contracting is incidental to the purpose of the transaction.

¹ There are two types: (1) interagency is an agreement between two Federal agencies; (2) intra-agency is an agreement between two DHS components.

² The acronym “RWA” similarly refers to “Reimbursable Work Authorizations” (as denoted by the General Services Administration), and “Intra/Interagency Reimbursable Work Agreements” (as denoted by the DHS Office of Chief Financial Officer).



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Each agreement is processed differently and follows separate requirements. See appendix B for a flowchart of how interagency agreements should be processed.

IAAs are processed through the DHS Office of the Chief Procurement Officer (OCPO). The OCPO provides procurement policy and oversight to support components' contracting activities. IAAs are required to follow Federal Acquisition Regulation (FAR) Subpart 17.5 to maximize competition; deliver best value to agencies; and minimize fraud, waste, and abuse. Acquisitions and other contracting activities that follow the FAR have oversight from a contracting officer. A Contracting Officer ensures components comply with DHS acquisition regulations, use a proper procurement approach, and include proper cost estimating. Once the component program office identifies a need, the IAA package is submitted to the component's Contracting Officer for required approvals.

RWAs are processed through the DHS Office of the Chief Financial Officer (OCFO). The OCFO is responsible for overseeing the Department's financial transactions in addition to managing the budget and financial operations. RWAs are not acquisitions and do not follow FAR guidance. RWAs are financial transactions that should be used to pay for items such as salaries of detailed employees, training services, background investigations, or services fulfilled by the servicing agency's employees. Once the component Program Manager identifies a need, the RWA package is submitted to the component's Senior Finance Officer to obligate the funds.

In January 2015, DHS' OCFO revised the *Financial Management Policy Manual, Section 3.7* to standardize procedures across the Department related to the preparation, processing, and execution of RWAs. The policy added a requirement for a newly created Certified Acquisition Official (CAO) to determine whether transactions are classified as an acquisition governed by the FAR or as a financial transaction that can be executed without acquisition support.

Previously, we reported on the improper use of RWAs for construction projects. Specifically, U.S. Customs and Border Protection transferred approximately \$27 million to other Federal servicing agencies for construction projects, bypassing key internal controls of the OCPO.³ In one of the reports, we noted this problem to be a longstanding practice.

³ DHS OIG, *U.S. Customs and Border Protection's Advanced Training Center Acquisition* (OIG-14-47, February 2014); and DHS OIG, *CBP Did Not Effectively Plan and Manage Employee Housing in Ajo, Arizona* (OIG-14-131, October 2014).



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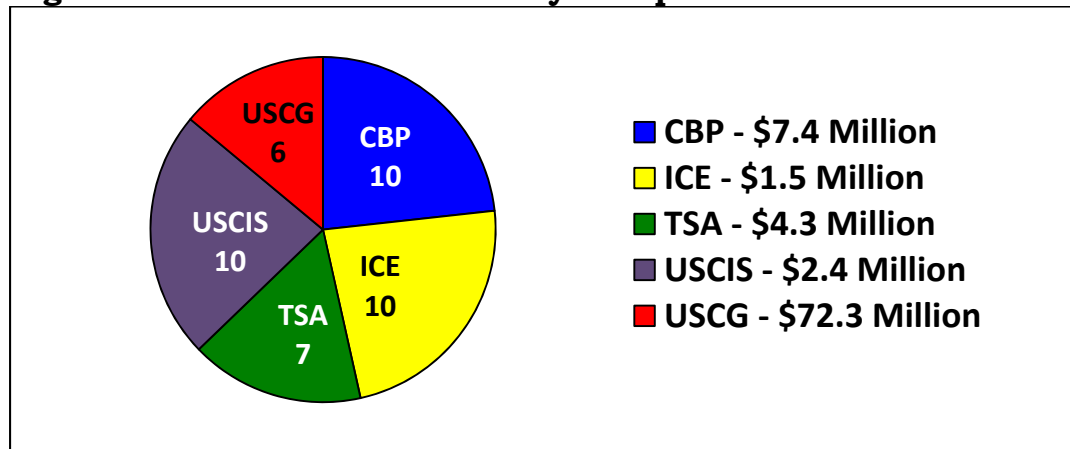
Results of Audit

Components are not issuing RWAs in compliance with the Department's policy. Specifically, 100 percent of the 43 RWAs we tested—totaling approximately \$88 million—had not been reviewed by a CAO. See appendix C for a list of RWAs reviewed by component. DHS issued a policy requiring components to have a CAO review RWAs to ensure they are being issued properly prior to obligating funds. The CAO plays a critical role in ensuring RWAs receive proper oversight. Additionally, 70 percent of the RWAs we tested did not include enough information even if a CAO had attempted to make an informed decision. DHS did not ensure components updated their policies and procedures to reflect the new requirements. Without a CAO review, components may improperly issue RWAs, circumventing acquisition controls.

Components Are Not Following Department Policy

Components are not issuing RWAs in compliance with the Department's policy. Specifically, none of the 43 RWAs that we tested—totaling approximately \$88 million—had been reviewed by a CAO as required by the Department's policy. Figure 2 shows the number of RWAs we reviewed by component.

Figure 2: RWAs OIG Reviewed by Component and Total Amount



Source: DHS OIG analysis of component-provided data.

In January 2015, DHS issued a policy requiring components to have a CAO review all RWAs to ensure they are being issued properly prior to obligating funds. The CAO will review the RWA and make the determination that a transaction is not an acquisition and therefore not subject to the FAR. The CAO plays a critical role ensuring RWAs receive proper oversight.



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RWAs did not always include enough detail for a CAO to make a decision. According to the policy, the RWA should specify that “the services described in the agreement will be performed primarily or exclusively by Federal employees of the servicing agency and contracting is incidental to the purpose of the transaction.” CAOs cannot make an informed decision without this statement or other detailed information describing who will be performing the work. Of the 43 RWAs we reviewed, 30 (70 percent) did not include sufficient detail. Figure 3 illustrates the “Description of Requirements” from one RWA we reviewed.

Figure 3: RWA Description of Requirements

REIMBURSABLE WORK AUTHORIZATION (See instructions on Page 4)		Unless specified otherwise, the authority for this agreement is 40 U.S.C. §592(b)(2).	
1. DATE OF REQUEST 5/14/2015	2. RWA NUMBER (GSA Use Only) [REDACTED]	3. TYPE OF REQUIREMENTS (GSA Use Only) <input checked="" type="checkbox"/> SEVERABLE <input type="checkbox"/> NON-SEVERABLE <input type="checkbox"/> GOODS	
4. AGENCY AND BUREAU NAME DEPARTMENT OF HOMELAND SECURITY, DHS/CUSTOMS & BORDER PROTECTION		5. WORK LOCATION AZ0000AA LUKEVILLE B	
6A. AGENCY CONTACT NAME [REDACTED]		6E. AGENCY CONTACT'S ADDRESS [REDACTED] Laguna Niguel CA 92677	
6B. AGENCY CONTACT'S TELEPHONE NUMBER [REDACTED]		7. DESCRIPTION OF REQUIREMENTS (attach Statement of Work, as necessary) Miscellaneous repairs and tenant improvements at 8 Land Ports of Entry and the CBP Tucson Field Office	
6C. AGENCY CONTACT'S EMAIL [REDACTED]			
6D. AGENCY CONTACT'S FAX NUMBER [REDACTED]			
8. AMENDMENT	9A. BILLING TYPE	9B. BILLING TERMS	

Source: DHS OIG snapshot of component RWA.

Other examples of vague requirements descriptions included:

- “A/C unit replacement-preparation, staging, demo, testing, dumpster, installation/labor cost-AC Unit”
- “SFFO - LPOE Repair funds”
- “RWA for voice and data equipment at DHS...GSA fees included”

DHS Did Not Effectively Implement Its Policy

DHS issued a policy without an effective process or plan for implementing it. In 2014, DHS worked with components’ Chief Financial Officers to develop requirements for the Department’s policy. DHS included language in the policy requiring components to develop procedures and internal controls that comply with the policy. Independently, the U.S. Coast Guard updated its policy and the Transportation Security Administration issued a policy letter requiring a CAO to review RWAs. However, DHS did not follow through to ensure all components updated their procedures to reflect the new requirements.



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DHS also did not ensure components were aware of and properly trained on the role of the CAO. The policy states the CAO should be a member of the DHS acquisition workforce who is certified in DHS Acquisition Program Management and “one management level above the requisitioner.” However, the policy did not provide specific qualifications of a CAO. The policy also is unclear on whether there would be multiple CAOs within one component or whether this would be an existing employee from OCPO.

OCPO personnel questioned the new CAO requirement, claiming it created an excessive burden on Contracting Officers, needed to better define who a CAO was, and did not adequately identify the training necessary to understand the new controls in place. Lastly, according to one OCFO official, once the policy was finalized, DHS left it up to the component’s Chief Financial Officer to ensure it was properly disseminated.

DHS may be missing opportunities to provide better oversight of RWAs. Interagency agreements make up a significant amount of funds spent by the Department. Because of past problems in this area, it is critical to ensure the proper controls are in place over high-dollar, high-risk transactions. Without adequate oversight and review, components may continue to circumvent acquisition controls and not spend funds in the best interest of the government.

Recommendations

Recommendation 1: We recommend that the Under Secretary for Management ensure components revise policies and procedures to align with the Department’s requirements in the *Financial Management Policy Manual, Section 3.7*.

Recommendation 2: We recommend that the Under Secretary for Management ensure component personnel are properly trained on the new *Financial Management Policy Manual, Section 3.7* requirements.

Recommendation 3: We recommend that the Under Secretary for Management conduct periodic reviews of RWAs issued throughout the Department and its components to ensure compliance with departmental and component requirements.



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Management Comments and OIG Analysis

DHS concurred with all of the recommendations. In its comments, DHS OCFO noted that it is strengthening its accounting controls, policies, and systems to provide more consistency and transparency in managing the use of RWAs at all levels of the Department. Even though DHS concurred with all our recommendations, DHS did not agree that all of the 43 RWAs tested had not been reviewed by a Certified Acquisition Professional. However, OCFO and others recognized that definite examples of noncompliance with DHS *Financial Management Policy Manual, Section 3.7* were found within the sample population.

We met with DHS officials in January 2016 to discuss the audit findings and recommendations. Based on that discussion, we agreed to review additional information regarding TSA's Certified Acquisition Professional oversight of RWAs. We concluded that TSA did not have a formal process in place to ensure RWAs were issued appropriately as financial transactions. The supplemental information only raised awareness regarding FAR revision to Subpart 17.5. Although one TSA document explained Contracting Officers may be requested to examine an interagency agreement requirement and to determine whether it is an RWA, the document was not signed or dated. Prior to receiving management comments, we notified the Department that the additional information provided by TSA did not corroborate the Department's position, and we confirmed that all 43 RWAs were still non-compliant.

We have included a copy of the management comments in their entirety in appendix A. DHS also provided technical comments to our report. We made changes to incorporate these comments as appropriate.

Recommendation #1: Concur. On October 29, 2015, DHS OCFO directed components to provide evidence that policies and procedures had been updated to align with the Department's requirements in the *Financial Management Policy Manual, Section 3.7* by December 15, 2015.

OIG Analysis: DHS' corrective action is responsive to the recommendation. This recommendation is resolved but will remain open until DHS provides evidence components' policies and procedures have been updated to align with the Department's requirements in the *Financial Management Policy Manual, Section 3.7*.

Recommendation #2: Concur. On October 29, 2015, DHS OCFO directed components to provide evidence that component personnel had been properly trained on the new *Financial Management Policy Manual, Section 3.7* by December 15, 2015.



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All component submissions have been received and are currently being analyzed and assessed. OCFO's Financial Management Division will work closely with components to make a determination as to whether submissions are adequate to support the new policy. Expected Completion: March 31, 2016.

OIG Analysis: DHS' corrective action is responsive to the recommendation. This recommendation is resolved but will remain open until DHS provides evidence components' submissions are adequate to support the new policy.

Recommendation #3: Concur. DHS OCFO will develop a process to test compliance with *Financial Management Policy Manual, Section 3.7* by March 31, 2016. The test will be conducted on a periodic schedule by component internal controls staff, with results provided to and analyzed by the DHS OCFO Risk Management and Assurance Division. Expected Completion: June 30, 2016.

OIG Analysis: DHS' corrective action is responsive to the recommendation. This recommendation is resolved but will remain open until DHS provides evidence that it implemented procedures and a schedule to test compliance with *Financial Management Policy Manual, Section 3.7*.

Objective, Scope, and Methodology

We conducted this performance audit between March and October 2015 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.

We conducted this audit to determine whether the Department's use of Intra/Interagency Reimbursable Work Agreements was in compliance with statutory, regulatory, departmental, and component requirements. Specifically, we reviewed whether RWAs were being properly reviewed by a Certified Acquisition Official (CAO) in accordance with the DHS Office of Chief Financial Officer's *Financial Management Policy Manual, Section 3.7 - Intragovernmental Actions, Transactions, and Reporting*.

We interviewed personnel from the DHS Office of the Chief Financial Officer, DHS Office of the Chief Procurement Officer, U.S. Customs and Border Protection, U.S. Immigration and Customs Enforcement, Transportation Security Administration, the U.S. Coast Guard, and U.S. Citizenship and Immigration Services. We reviewed Federal, departmental, and component



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policies and procedures. Statutes reviewed included 31 USC § 1535 - *Agency Agreements* and 40 USC § 592 - *Federal Buildings Fund*. We reviewed the *DHS Agency Financial Report for FY 2014* to determine the Department's total intergovernmental costs of interagency agreements with other Federal agencies. We consulted with KPMG auditors to discuss interagency agreements included on the Department's financial statements. Additionally, we relied on the data provided in the *DHS Agency Financial Report for FY 2014* and did not conduct further reliability tests of the information.

We ranked components in order of highest dollar value for all interagency agreement expenditures. We selected the four components with the highest dollar value of interagency agreement expenditures. These included U. S. Customs and Border Protection, U.S. Immigration and Customs Enforcement, Transportation Security Administration, and U.S. Coast Guard. We also selected U.S. Citizenship and Immigration Services to review as we had conducted audit work with the component while developing an understanding of the RWA process. We determined the five components had a universe of 216 RWAs during our scope period. We excluded 44 working capital fund transactions from the 216 RWAs due to our other ongoing audit work in this area. From the remaining 172 RWAs totaling \$111 million, we judgmentally sampled 43 RWAs totaling \$88 million obligated during the period of March through May 2015. We did not perform data reliability tests on the universe of interagency agreements reported from components. However, we thoroughly reviewed the documentation and support for the 43 selected RWA files to determine whether the Statement of Work included the required CAO determination. Our conclusions are based on the examination of the 43 selected RWA files. We did not make any conclusions based on the universe of the RWAs. We judgmentally chose this timeframe because it allowed components 1 month to implement the Department's new CAO determination requirement.

Office of Audit major contributors to this report are: Donald Bumgardner, Director; Andrew Smith, Audit Manager; Apostolos Exarchos, Program Analyst; Lindsey Koch, Auditor; Roger Thoet, Auditor; Steffanie Moore, Program Analyst; Corneliu Buzesan, Program Analyst; Kevin Dolloson, Communications Analyst; and Elizabeth Argeris, Communications Analyst.



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Department of Homeland Security

Appendix A
Management Comments to the Draft Report

U.S. Department of Homeland Security
Washington, DC 20528



**Homeland
Security**

January 19, 2016

MEMORANDUM FOR: John Roth
Inspector General

FROM: Jim H. Crumacker, CIA, CFE
Director
Departmental GAO-OIG Liaison Office

SUBJECT: OIG Draft Report: "DHS' Use of Reimbursable Work
Agreements" (Project No. 15-036-AUD-MGMT)

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security (DHS) appreciates the Office of Inspector General's (OIG) work in planning and conducting its review and issuing this report.

The DHS Office of the Chief Financial Officer (OCFO) is strengthening its accounting controls, policies, and systems to provide more consistency and transparency in managing the use of Reimbursable Work Agreements (RWAs) at all levels of the Department. While DHS does not agree that "100 percent of the 43 RWAs [OIG] tested...had not been reviewed by a [Certified Acquisition Professional]," the OCFO and others recognize that some examples of non-compliance with DHS *Financial Management Policy Manual, Section 3.7* were found within the OIG's sample population. DHS is committed to procuring the goods and services needed to support its missions in an effective and efficient manner while also ensuring the appropriate stewardship of taxpayer dollars.

The draft report contained three recommendations with which the Department concurs. Specifically, OIG recommended that the Under Secretary for Management:

Recommendation 1: Ensure components revise policies and procedures to align with the Department's requirements in the *Financial Management Policy Manual, Section 3.7*.

Response: Concur. On October 29, 2015, the DHS OCFO directed Components to provide evidence that policies and procedures had been updated to align with the Department's requirements in the *Financial Management Policy Manual, Section 3.7* by December 15, 2015.



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All Component submissions have been received and are currently being analyzed and assessed. OCFO's Financial Management Division will work closely with Components to make a determination as to whether submissions are adequate to support the new policy. Estimated Completion Date (ECD): March 31, 2016.

Recommendation 2: Ensure component personnel are properly trained on the new *Financial Management Policy Manual, Section 3.7* requirements.

Response: Concur. On October 29, 2015, the DHS OCFO directed Components to provide evidence that Component personnel had been properly trained on the new *Financial Management Policy Manual, Section 3.7* by December 15, 2015.

All Component submissions have been received and are currently being analyzed and assessed. OCFO's Financial Management Division will work closely with components to make a determination as to whether submissions are adequate to support the new policy. ECD: March 31, 2016.

Recommendation 3: Conduct periodic reviews of RWAs issued throughout the Department and its components to ensure compliance with statutory, regulatory, departmental, and component requirements.

Response: Concur. The DHS OCFO will develop a process to test compliance with *Financial Management Policy Manual, Section 3.7* by March 31, 2016. The test will be conducted on a periodic schedule by Component internal controls staff, with results provided to and analyzed by the DHS OCFO Risk Management and Assurance Division. ECD: June 30, 2016.

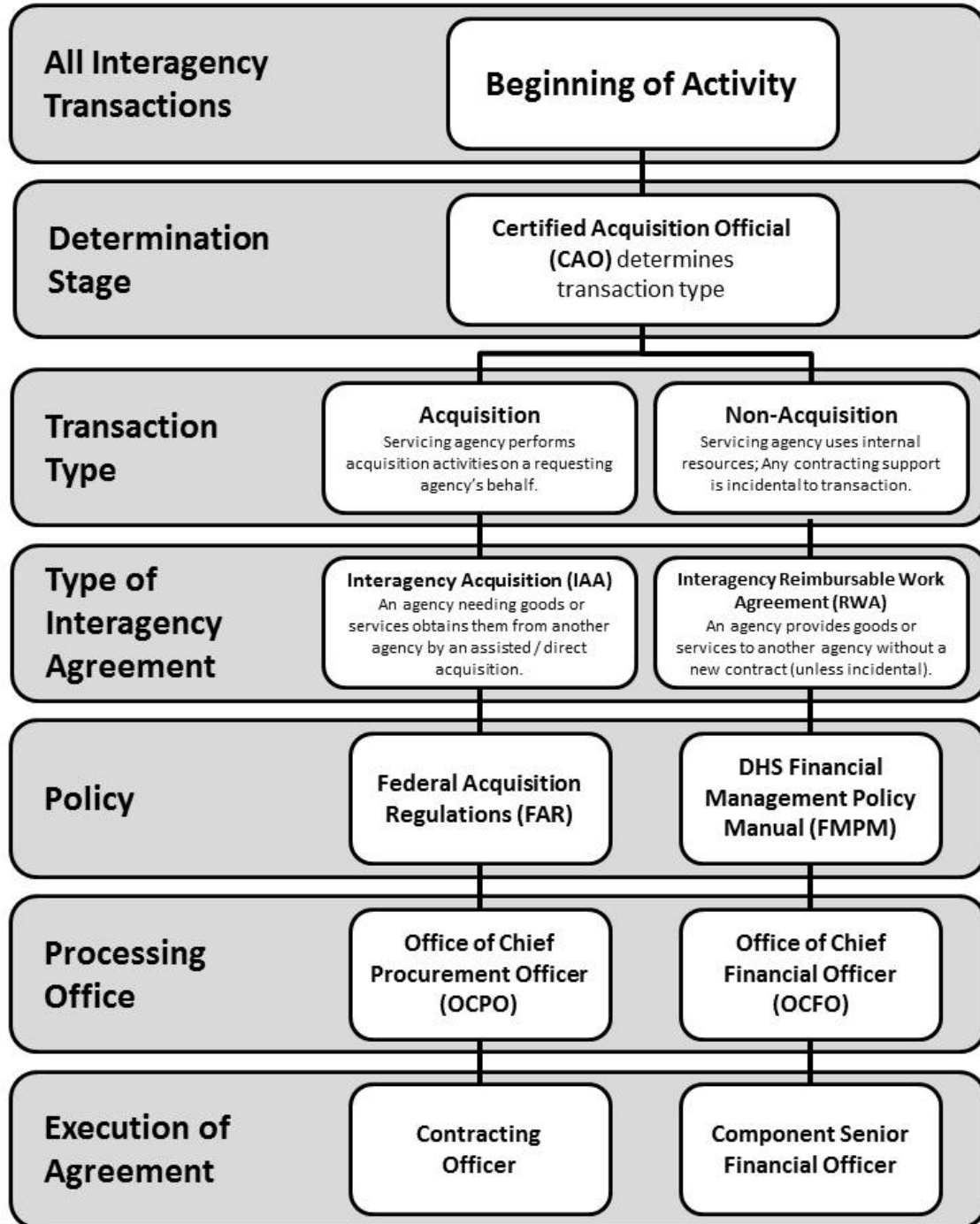
Again, thank you for the opportunity to review and comment on this draft report. Technical comments were previously provided under separate cover. Please feel free to contact me if you have any questions. We look forward to working with you in the future.



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Appendix B Processing Interagency Agreements





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Appendix C RWAs Reviewed by Component

	Component	RWA#	Obligation Amount	Obligation Date
1.	U.S. Immigration and Customs Enforcement	193415OFAOTUL2111	\$529,468.18	3/31/2015
2.	U.S. Immigration and Customs Enforcement	192115OPRHQ150009	\$143,600.00	3/30/2015
3.	U.S. Immigration and Customs Enforcement	193415OFAHSFN2109	\$129,539.29	3/31/2015
4.	U.S. Immigration and Customs Enforcement	HSCEOP05XF00103	\$129,176.00	3/25/2015
5.	U.S. Immigration and Customs Enforcement	193415OFAHSFN2102	\$123,455.00	3/25/2015
6.	U.S. Immigration and Customs Enforcement	193415OFAOTUL2065	\$138,993.44	3/24/2015
7.	U.S. Immigration and Customs Enforcement	HSCEMS10X00005	\$69,784.02	3/30/2015
8.	U.S. Immigration and Customs Enforcement	193415OFAOTUL2091	\$131,881.01	3/11/2015
9.	U.S. Immigration and Customs Enforcement	193415OFAOTUL2071	\$98,128.32	3/11/2015
10.	U.S. Immigration and Customs Enforcement	193415OFAOTUL2099	\$53,519.56	3/26/2015
11.	U.S. Customs and Border Protection	R1115FRW8615	\$4,477,321.39	3/25/2015
12.	U.S. Customs and Border Protection	R1287851	\$1,048,959.90	5/13/2015
13.	U.S. Customs and Border Protection	N1228386	\$400,071.00	3/13/2015
14.	U.S. Customs and Border Protection	N1216709	\$298,659.52	3/12/2015
15.	U.S. Customs and Border Protection	N1130733	\$228,687.55	4/28/2015
16.	U.S. Customs and Border Protection	N1252226	\$219,638.95	3/23/2015
17.	U.S. Customs and Border Protection	N1249983	\$206,156.25	3/2/2015
18.	U.S. Customs and Border Protection	R1286988	\$163,575.15	5/5/2015
19.	U.S. Customs and Border Protection	F1237791	\$159,734.00	3/27/2015
20.	U.S. Customs and Border Protection	F1295021	\$150,000.00	5/14/2015
21.	U.S. Citizenship and Immigration Services	FAC155046	\$539,651.30	5/20/2015
22.	U.S. Citizenship and Immigration Services	FAC155050	\$474,567.41	5/21/2015
23.	U.S. Citizenship and Immigration Services	FAC155039	\$218,031.00	4/29/2015
24.	U.S. Citizenship and Immigration Services	FAC155048	\$203,027.00	5/20/2015
25.	U.S. Citizenship and Immigration Services	FAC155044	\$162,394.17	5/13/2015
26.	U.S. Citizenship and Immigration Services	FAC155034	\$148,494.10	3/13/2015
27.	U.S. Citizenship and Immigration Services	FAC155047	\$125,808.00	5/18/2015
28.	U.S. Citizenship and Immigration Services	FAC155043	\$123,917.00	5/4/2015
29.	U.S. Citizenship and Immigration Services	FSC-14-7561.1	\$296,953.43	4/23/2015
30.	U.S. Citizenship and Immigration Services	FSC-15-7456	\$119,705.34	3/6/2015
31.	Transportation Security Administration	HSTSFT15XOIA069	\$2,472,710.00	4/16/2015
32.	Transportation Security Administration	HSTSFT15XOIA031	\$238,800.00	4/16/2015
33.	Transportation Security Administration	HSTSFT15XOIA016	\$65,170.92	4/24/2015
34.	Transportation Security Administration	2815FT0FLT004	\$177,768.00	5/14/2015
35.	Transportation Security Administration	HSTS1715XRES216	\$160,117.27	3/10/2015
36.	Transportation Security Administration	HSTS1715XRES257	\$1,063,847.91	4/14/2015
37.	Transportation Security Administration	2115205RES220	\$158,651.43	3/10/2015
38.	U.S. Coast Guard	2814FT4VXZE01	\$35,000,000.00	3/3/2015



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	Component	RWA#	Obligation Amount	Obligation Date
39.	U.S. Coast Guard	2815FT5PB5001	\$17,244,198.00	3/1/2015
40.	U.S. Coast Guard	2815FT5PTY000	\$7,759,892.00	3/13/2015
41.	U.S. Coast Guard	2815FT5K16001	\$6,824,480.00	3/23/2015
42.	U.S. Coast Guard	HSCG3815XHFT005	\$113,995.00	5/4/2015
43.	U.S. Coast Guard	2815FT5PBR001	\$5,390,736.00	3/4/2015



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Appendix D
Report Distribution

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