



U.S. ENVIRONMENTAL PROTECTION AGENCY
OFFICE OF INSPECTOR GENERAL

Catalyst for Improving the Environment

Special Report

EPA's Unliquidated Obligations for Grants

Report No. 09-N-0150

May 1, 2009

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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

May 1, 2009

The Honorable Norman D. Dicks
Chairman
Subcommittee on Interior, Environment
and Related Agencies
Committee on Appropriations
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Chairman:

On March 4, 2009, I briefed you and Ranking Member Simpson on some of the financial and programmatic challenges facing the U.S. Environmental Protection Agency (EPA) based on prior Office of Inspector General work. During this briefing, you requested that I provide information regarding outstanding unliquidated obligations for the EPA.

Enclosed is the information we obtained from EPA's records. It is listed in alphabetical order, summarized by the program name, and includes outstanding unliquidated obligations associated with that program as of March 31, 2009. The amounts are grouped by year beginning with Fiscal Years 1980-1999 and 2000-2005; and by individual fiscal year for 2006, 2007, 2008, and 2009. We also grouped those programs that had amounts outstanding under \$100,000 on one line.

We appreciate your interest in our work. Should you or your staff have any questions on this report, please contact Melissa Heist, Assistant Inspector General for Audit, at (202) 566-0824.

Sincerely,

A handwritten signature in black ink, reading "Bill A. Roderick", is positioned above a horizontal line.

Bill A. Roderick
Acting Inspector General

Enclosure

Enclosure 1

Alphabetical Listing of EPA Unliquidated Obligations by Program-Alpha

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Office of Acquisition Management	0.00	89,597.41	89,941.15	333,465.41	4,407,345.57	1,399,636.20
Agency Data Against Risks; Information Technology	0.00	825,182.61				
Air Toxics	629.00	206,524.91				
Alaska Native Villages	0.00	39,257,346.66	19,333,963.27	26,468,812.85	20,046,691.97	1,865,163.84
Alternative Dispute Resolution	0.00	47,875.45	79,070.06	262,653.07	646,718.41	166,408.18
Analysis of Society Impacts Risks	17,971.80	118,857.76			80,502.41	22,237.24
Audits, Evaluations, & Investigations	0.00	39,382.11	25,286.96	288,989.17	4,958,315.44	652,207.65
Beach / Fish Programs	0.00	26,933.72	7,877.95	9,136.43	796,396.06	429,307.92
Beaches Protection	0.00	547,200.50	194,888.08	2,045,838.29	8,211,570.35	285,363.73
Brownfields	1,777,137.66	72,214,883.93	50,930,258.73	62,011,745.41	96,714,509.32	11,863,960.40
Categorical Grant	0.00	3,329,372.81	4,393,412.76	11,657,163.90	47,078,282.09	4,241,168.10
Central Planning, Budgeting, Finance	0.00	556,168.95	417,694.47	1,130,691.09	16,681,781.56	6,995,537.30
Chemical Risk Review & Reduction	0.00	104,107.09	105,043.47	257,820.80	4,179,366.97	2,181,589.87
Chesapeake Bay	0.00	358,885.19	1,052,563.48	7,273,952.82	19,593,707.74	3,479,098.38
Children's Health	0.00	138,664.34	678,364.60	1,020,296.92	1,963,566.97	366,152.24
Civil Enforcement	0.00	100,897.69	118,815.01	716,867.03	4,614,764.78	2,374,845.82
Civil Rights / Title VI Compliance	0.00	73,568.88	46,829.13	32,131.76	409,157.42	359,425.57
Clean Air Allowance Trading	0.00	191,694.16	145,438.58	1,104,635.58	5,394,095.81	3,191,948.94
Clean School Bus Initiative	0.00	432,718.44		1,069,500.08	4,632,582.66	
Climate Change Initiative	15,801.20	741,494.42				
Climate Protection Program	0.00	1,134,089.99	1,260,453.93	6,867,961.25	18,078,245.73	26,361,956.85
Compliance Act Product Reregistration; Office of Prevention, Pesticides, and Toxic Substances	0.00	227,473.25				
Compliance Programs For Environmental Impact	0.00	209,815.89	778,474.00	1,761,659.94	5,426,636.63	3,545,288.00
Congressionally Mandated Projects	0.00	149,421,247.57	162,116,368.88	66,294,277.97	64,051,591.18	39,871,766.57
Construction Grants	6,707,746.00	0.00				
Construction Grants/State Revolving Fund Title 6	0.00	13,849,520.14				
Create Information Network Data; Information Technology	0.00	193,532.59				

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Criminal Enforcement	0.00	51,359.34	176,791.46	250,398.97	2,234,178.09	1,551,639.20
Decibal Support Tools & Weather Control; Office of Research and Development	0.00	1,700,530.06				
Device Tools to Query Data; IT, Database Development	0.00	435,079.80				
Diesel Emissions Grants	0.00	0.00			22,745,194.09	26,531,203.55
Drinking Water Programs	0.00	485,952.86	335,767.25	2,595,215.66	9,774,131.29	5,294,169.51
Ecosystems Research; Office of Research and Development	0.00	645,451.44				
Emerging Risks Research; Office of Research and Development	0.00	616,476.81				
Endocrine Disruptors Research Program; Office of Research and Development	0.00	101,672.04	647,238.54	3,291,633.29	2,191,335.23	558,398.50
Enforcement Training	0.00	0.00	232.13	33,951.79	599,511.75	130,081.67
Environmental Data Multiple Formats; OA	0.00	176,792.47				
Environmental Cooperation	0.00	0.00			181,759.43	
Environmental Education	0.00	48,751.46	175,636.97	348,544.62	4,842,861.92	4,946.00
Environmental Information	0.00	5,576,388.14	8,259,605.38	9,684,959.16	13,595,949.20	385,042.88
Environmental Justice	0.00	171,521.65	773,706.87	293,577.80	1,721,564.84	191,272.75
Exchange Network	0.00	351,642.84	159,182.41	644,737.24	4,563,105.84	2,976,629.61
Existing Chemicals; Office of Prevention, Pesticides, and Toxic Substances	0.00	130,722.46				
Facilities Information and Operations	300,000.00	3,158,305.97	3,981,232.31	11,448,041.64	52,730,172.70	50,602,877.24
Federal Stationary Source Regulations	0.00	229,542.54	135,447.65	1,019,720.31	3,499,715.10	1,617,465.92
Federal Support For Air Quality	0.00	346,075.42	4,569,276.77	1,994,707.54	5,288,525.16	1,922,046.61
Federal Support For Air Toxics	0.00	444,461.49	12,877.72	725,963.17	3,016,388.57	1,174,616.77
Federal Vehicle & Fuels Standards	0.00	185,224.06	101,616.36	2,438,061.44	9,937,531.27	6,022,977.88
Financial Assistance Grants / Interagency Agreement Management	0.00	88,445.84	276,056.47	1,021,163.59	1,652,849.40	1,072,228.17
Forensics Support	0.00	26,524.98	33,616.86	68,783.58	1,210,288.49	914,960.00
Geographic Program: Other	0.00	757,504.43	2,028,996.00	4,672,153.85	16,835,690.94	12,237.98
Great Lakes	0.00	878,435.31	10,917,095.64	29,208,072.04	12,807,045.60	1,536,490.39

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Ground Water and Ecosystems Restoration Research	0.00	1,067,436.55				
Gulf of Mexico	0.00	326,614.15	405,616.68	821,035.38	3,124,730.41	246,923.19
Hardship Grants/Rural Communities	516,343.00	0.00				
Hazardous Spill & Site Response	27,868,828.28	0.00				
Hazardous Substance Tech Enforcement	181,371.68	0.00				
Hazardous Waste Financial Assistance	0.00	703,826.10	548,385.23	1,189,220.26	7,007,431.98	36,825,640.21
Headquarters Full Time Equivalents - Office of Administration and Resource Management Distribution Account	0.00	189,614.52				
High Priority Resource Conservation And Recovery Act Fac Exposure; Office of Solid Waste and Emergency Response	0.00	291,059.30				
Homeland Security	0.00	2,424,158.53	1,250,789.89	1,074,360.05	4,540,140.07	1,380,618.58
Homeland Security Communication And Information	0.00	28,125.10	144,164.80	635,988.83	3,462,370.54	44,347.90
Homeland Security Critical Infrastructure Program	0.00	196,705.12	204,303.63	20,606,690.16	7,885,256.34	2,788,518.62
Homeland Security Preparedness, Response, Reconstruction	15,401.87	2,074,228.19	3,909,652.36	10,693,597.98	31,904,235.09	9,842,217.38
Homeland Security Protection of EPA Personnel	0.00	1,005,561.27	81,530.61	3,393,046.96	9,298,669.19	1,835,268.15
Human Health Risk	0.00	1,197,065.82	1,030,483.27	3,180,333.22	7,704,568.25	440,759.21
Human Resources Management	595.00	78,947.69	231,151.45	972,531.35	1,967,963.59	1,335,611.48
Implement CSI & Project XI	0.00	158,005.89				
Increase Public Information Access	602.13	191,034.62				
Increase System Meeting Health-Base Requirements; Office of Water	1,747,561.48	85,881,263.54				
Increase Wetlands Area; Office of Water	0.00	3,756,775.95				
Indoor Air	0.00	95,475.72	119,409.83	123,061.61	554,180.17	378,449.96
Indoor Environments; Office of Air and Radiation	0.00	270,841.00				
Information Security	874.00	29,028.45		461,419.99	1,112,425.73	345,888.87
Information Technology / Data Management	0.00	1,569,147.61	1,310,617.73	5,552,775.97	32,600,516.12	74,460,329.62
Infrastructure: Puerto Rico	0.00	0.00				3,849,000.00

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Internal Sources of Pollution	0.00	0.00				206,833.00
International Capacity Building	0.00	618,242.02	316,471.77	1,522,183.42	522,353.42	346,660.80
Lake Champlain	0.00	33,028.55	61,402.52	324,729.79	1,425,568.07	
Lead Risk Reduction Program	0.00	23,352.84	50,843.44	224,482.96	697,715.70	268,625.90
Leaking Underground Storage Tanks/ Underground Storage Tanks	0.00	187,909.15	604,087.74	1,685,478.63	7,581,574.19	400,211.79
Legal Advice	0.00	9,644.03	36,056.08	87,158.85	791,164.80	618,252.24
Long Island Sound	0.00	262,971.90	40,449.58	711,183.74	4,759,777.88	
Lust Cooperative Agreements	0.00	872,074.11	12,669,630.85	6,082,654.93	48,266,837.13	318,351.00
Management, Services & Stewardship	43,705.59	898,210.34				
Marine Pollution	0.00	133,449.81	163,439.30	243,323.88	4,024,130.22	409,916.26
National Ambient Air Quality Standards	0.00	1,520,915.07				
National Environmental Policy Act Implementation	0.00	8,416.13	42,854.52	123,417.08	697,005.98	30,542.12
National Estuary Program /Coastal Waters	0.00	1,264,086.51	1,797,773.15	3,545,197.89	13,820,746.59	530,610.99
Nationwide Support Services	900,000.00	0.00				
New Construction; Office of Administration and Resources Management	160,697.39	1,646,592.60				
Nonpoint Source Management Programs (Sec. 319)	4,810.99	92,510,979.58	73,473,083.83	108,268,723.02	158,760,382.81	21,984,902.05
Office of Administrative Law Judges	0.00	348.00	23,840.00	7,916.73	126,469.97	13,701.02
Office of Congressional and Intergovernmental Relations	0.00	84,730.88	158,509.99	374,945.03	1,151,673.19	584,071.86
Office of International Affairs; Environment and Trade	0.00	32,945.54	62,682.46	886,419.35	1,169,181.62	
Office of Research and Development Distribution Accounts	0.00	131,782.34				
Office of Underground Storage Tanks; Office of Solid Waste Emergency Response	10,873.26	255,461.81				
Oil Spill Prevention & Response	137,511.12	1,004,794.08	808,794.96	2,619,126.35	7,378,486.22	4,280,940.90
Oil Spills - Reimbursable	383,429.36	0.00				
ORD Administrative Support Account, Distribution Accounts	0.00	751,583.60				
Ozone: Domestic Programs	0.00	10,744.64	1,436.18	31,065.21	288,646.94	383,555.35
Pesticide and Toxic Chemical Implementation	0.00	182,053.73	4,960.57	222,911.02	67,069.10	

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Pesticides	1,553.00	1,050,357.87	1,267,876.87	4,085,490.22	23,663,950.33	16,312,066.65
Planning & Resource Managemnt; Office of the Chief Financial Officer	0.00	103,830.57				
Pollution Prevention & New Technology Environment Program	0.00	622,070.00				
Pollution Prevention Program	0.00	287,603.72	330,572.93	2,700,737.37	6,128,447.56	498,617.94
Prevent Releases from Hazardous Waste Management Facilities	0.00	222,807.10				
Program Results Code	8,003,293.00	0.00				
Promote Sector Based Environmental Management	1,892.00	145,679.17				
Public Water System Supervisors	0.00	300,867.20	324,377.69	1,429,741.82	7,902,604.14	29,120,783.71
Radiation	0.00	37,902.12	125,807.62	394,048.92	2,155,552.50	489,993.29
Reduce Keypoint Source Loading 28%: Office of Water	55,393,240.24	117,456,210.02				
Reduce Loadings & Air Deposition	0.00	823,800.43				
Reduce Non-Point Source Sed&Nut Lds; Office of Water	0.00	1,254,512.76				
Reduce Risks From Indoor Air	0.00	0.00	832,804.62	2,187,358.40	8,149,255.23	1,814,734.67
Reduce Risks From Lead; Office of Prevention Pesticides And Toxic Substances	0.00	119,190.14				
Regional Economic-Management & Analysis	844.00	171,394.00	740,749.15	763,636.59	1,495,477.04	645,727.69
Regional Geographic Initiative	0.00	521,541.40	610,796.37	2,568,849.40	48,249.50	
Regional Program Support Infrastructure	0.00	291,803.97				
Regional Science and Technology	0.00	11,795.67	12,356.10	50,000.02	332,367.75	178,236.42
Regulatory Innovation	0.00	732,500.35	851,073.49	2,556,722.90	4,050,303.43	258,319.92
Research	0.18	25,160,409.96	30,774,006.78	56,537,286.54	100,948,640.33	23,380,654.47
Resource Conservation and Recovery Act: Corrective Action	0.00	414,236.19	333,773.41	1,357,685.23	2,253,115.86	691,245.78
Resource Conservation and Recovery Act: Waste Management	0.00	291,406.26	634,677.57	1,484,618.88	6,129,698.71	2,129,192.29
Resource Conservation and Recovery Act: Waste Minimization & Recreation	0.00	127,127.47	252,381.30	437,275.66	1,718,836.89	323,398.88
Respond to Superfund Hazardous Waste Sites; Office of Solid Waste and Emergency Response	2,673,408.99	24,047,116.42				
Restore & Protect Watersheds Office of Water	425.00	2,708,404.86				

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Science Advisory Board	0.00	3,627.45	2,354.13	83,186.78	163,174.29	354,567.77
Science Based/Safe Drinking Water Act; Office of Research And Development	0.00	877,422.10				
Science Policy and Biotech	0.00	33,905.62	310.84	58,813.62	215,610.53	52,147.00
Sector Program	0.00	878,527.60	695,635.00	583,331.21	1,430,621.13	861,393.00
Small Business Ombudsman	0.00	17,541.54	2,573.67	38,489.13	652,182.01	131,750.00
Small Minority Business Assist	0.00	7,499.96	21,719.35	232,184.98	363,676.29	252,691.74
Source Water Protection Program; Office of Water	0.00	2,433,173.65				
State & Local Air Quality Management	0.00	1,345,875.38	2,438,740.31	7,560,169.78	47,305,479.00	65,702,918.57
State And Tribal Assistance Grants-Mexican Border Projects	2,057,167.36	0.00				
State And Tribal Assistance Grants-Special Projects/Hardship Cities	13,272,616.17	0.00				
State Revolving Fund Program-Clean Water	26,743,822.62	112,361,842.77	108,187,735.39	355,194,293.19	379,490,427.46	145,900,644.05
State Revolving Fund, Title VI, FY 93	1,939,303.42	0.00				
State Revolving Fund-Drinking Water	4,085,801.97	293,248,739.52	277,411,486.38	364,258,929.59	732,498,006.58	92,844,448.27
State& Local Prevention & Preparation	0.00	65,432.98	228,023.01	498,706.58	1,883,565.02	485,863.80
Stratospheric Ozone: Multilateral	0.00	0.00		2,315,000.00	2,341,500.00	
Superfund Reimbursable Cash Advance	114,707.31	0.00				
Superfund: Enforcement	15,707.45	1,757,085.04	3,417,656.35	4,179,658.30	21,765,599.69	4,600,563.50
Superfund: Remedial	0.00	23,585,397.17	50,209,670.01	85,495,123.12	364,131,023.07	153,617,557.48
Superfund: Emergency Response	59,249.55	18,381,385.34	9,289,015.78	23,977,411.71	88,692,674.17	44,179,509.29
Superfund: EPA Emergency Preparedness	0.00	100,949.97	499,184.36	756,218.50	2,088,470.87	361,790.31
Superfund: Federal Facilities	0.00	1,819,915.00	2,604,869.47	4,588,175.18	11,011,137.11	1,117,182.62
Superfund: Support Other Federal Agencies	0.00	0.00		321,504.75	4,888,000.00	
Surface Water Protection	0.00	1,170,415.32	1,029,188.84	4,665,084.42	20,141,419.30	12,358,594.80
Targeted Watersheds	0.00	5,406,032.66	6,325,049.67	3,045,615.06	18,104,936.93	1,197,064.00
Title II Projects	7,492,069.00	0.00				
Toxic Substances	88,236.84	229,615.78	119,710.89	558,411.27	2,492,331.86	1,200,722.11
Trade and Governance	0.00	0.00				108,247.79
Tribal	0.00	1,775,697.10	2,091,530.35	12,769,334.06	53,064,821.75	4,151,196.22
Tribal Pollution Grant Control Program	0.00	187,894.79				
Tribal Right to Know	0.00	79,063.89	152,289.74	361,723.62	3,357,616.90	865,278.90

Program	1999 & Prior	2000 to 2005	2006	2007	2008	2009
Underground Injection Control	0.00	213,514.78	26,841.76	144,085.78	2,117,854.63	2,950,724.82
Underground Storage Tanks	0.00	193,725.50	419,961.13	5,105,058.00	1,375,119.81	184,801.10
United States Mexico Border	0.00	79,662,474.63	9,799,009.49	45,071,926.90	66,327,845.36	1,050,230.50
Wastewater Operator Training	0.00	0.00	51,298.79	162,242.43	291,281.50	
Water Pollution Control Program (Sec. 106)	0.00	2,278,256.42	2,496,140.43	10,173,995.83	62,586,604.04	71,002,414.43
Water Quality Cooperative Agreement	1,719.24	1,035,815.21	2,142,522.79	258,948.59	354,510.76	
Wetlands	0.00	3,375,950.54	15,878,895.37	8,660,494.16	57,048,139.54	3,342,988.39
Unliquidated Obligations Under \$100,000	193,799.59	1,396,062.03	0.00	0.00	0.00	7,452.54
Totals	162,930,747.74	1,235,848,537.64	906,544,210.92	1,453,683,833.59	2,971,245,028.16	1,061,028,810.59

Appendix A

Distribution

Office of the Administrator
Agency Follow-up Official (the CFO)
Agency Follow-up Coordinator
Acting General Counsel
Acting Associate Administrator for Congressional and Intergovernmental Relations
Acting Associate Administrator for Public Affairs
Acting Inspector General