

**General Services Agency
Small Purchases Procurement**

**Follow-up Performance Audit
October 2008 through September 2010**

**OPA Report No. 11-12
December 2011**



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Table of Contents

	Page
Executive Summary	1
Introduction	4
Background	4
Results of Audit	6
Small Purchases Used in Lieu of Competitive Sealed Bidding	7
Small Purchase POs Processed Despite Exceeding \$15,000	17
MCOG Did Not Follow Small Purchases Procurement Laws	17
Other Matters	19
Conclusion and Recommendations.....	20
Management Response & OPA Reply.....	22
Appendices	
1: Classification of Monetary Amounts	24
2: Scope and Methodology.....	25
3: Prior Audit Coverage	26
4: Small Purchases by Amount and Procurement Authority	28
5: Small Purchases by Agency	30
6: Small Purchases by Category.....	34
7: Summary of Top Agencies for Recurring Items FY 2008 to 2010.....	36
8: Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List	37
9: List of Artificial Division for Medication, Medical Supplies, and Services.....	45
10: Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List	61
11: DOA Management Response.....	70
12: GSA Management Response	72
13: DPHSS Management Response	74
14: MCOG Management Response	76



EXECUTIVE SUMMARY

General Services Agency Small Purchases Procurement Follow-Up Audit Report No. 11-12, December 2011

The Government of Guam (GovGuam) has tremendous buying power, yet does not take full advantage of its bargaining potential. Rather than consolidate similar procurement requests, especially for recurring supplies and services, and buying in bulk, the General Services Agency (GSA), GovGuam's procurement arm, increasingly uses small purchase procurement. According to GSA's Chief Procurement Officer (CPO), agencies are ultimately responsible for planning their purchases and GSA simply processes requisitions as long as they are within the dollar threshold of the corresponding procurement authority.

Our audit from October 1, 2007 to September 30, 2010 revealed that small purchase procurement is continually increasing, from 2,812 purchase orders (POs) (\$4.9M) in FY 2008 to 3,770 (\$6.9M) in FY 2009 and 4,247 (\$8.3M) in FY 2010. This equates to 10,829 POs worth \$20.1M in the three fiscal years, purchased without advertisement. GSA's failure to plan purchasing for line agencies and consolidate procurement of recurring items led to artificially dividing and/or not consolidating purchases totaling \$3.1M that should have been procured through competitive sealed bids. We also found that GSA processed three small purchase POs, ranging from \$15,401 to \$35,390 which exceeded the \$15,000 small purchase limit and that the Mayor's Council of Guam (MCOG) did not comply with procurement regulations in expending \$95,843 purportedly on small purchases.

Small Purchases Used in Lieu of Competitive Sealed Bidding

GSA routinely issues small purchase POs on behalf of all line agencies for recurring items, circumventing the competitive sealed bidding process which requires advertisement. The departments of Public Health and Social Services (DPHSS) and Public Works (DPW) are consistently the two highest users of small purchase procurement, issuing the most POs every fiscal year.

Small purchase procurement is piecemeal, uncomplicated, and convenient, limits competition, stifles fairness, is inherently inefficient and costly, and does not require advertisement. In requiring only three price quotes from vendors, small purchase procurement closes the doors to those vendors, not selected who may offer better products, services and/or prices. GSA routinely decides and not the agencies which three vendors to solicit quotes from. This adds further to the speculation of "who you know" in government in order to do business. Small purchase procurement leaves the wider vendor market untapped.

The fundamental objective of government procurement is to provide departments and agencies with the goods and services they need to carry out their duties to the public efficiently and effectively. Those goods and services must be of the right quality and quantity at the lowest overall cost, and delivered and available on a timely basis. To these ends, the procurement process should involve as much competition as possible, to ensure that the opportunity to compete is open and fair to all who choose to do business with their

government. Small Purchase limits competition to only the select or preferred three vendors.

Small Purchases by Agencies

The top three recurring procurements were for (1) office supplies and equipment; (2) medication, medical supplies and services; and (3) computers and associated equipment. DPHSS was the largest purchaser using small purchase procurement in all three categories for all three years. Of the \$3.1M in artificially divided and/or non-consolidated purchases, we identified \$1.4M (47%) resulting from DPHSS' poor procurement planning and GSA's lack of oversight. Our analysis revealed that:

- Purchases for office supplies and equipment increased by 163%, from \$760K in FY 2008 to \$2M in FY 2010. The number of POs rose by 108%, from 711 in FY 2008 to 1,476 in FY 2010. DPHSS' purchases amounted to \$779K. Questioned costs totaled \$621K for all agencies for all three years.
- Of the total \$2.9M expended for medication, medical supplies and services, DPHSS spent \$2.4M, issued in 804 small purchase POs. Procurement in this category increased from \$714K in FY 2008 to \$1.1M in FY 2010. Questioned costs totaled \$1.6M for all agencies, of which DPHSS accounted for \$1.2M for the three years.
- Procurement of computers and associated equipment increased by 72%, from \$566K in FY 2008 to \$975K in FY 2010. The top five agencies issued 1,138 POs totaling \$2.3M. Of these, DPHSS issued 247 POs totaling \$627K. Questioned costs totaled \$884K for all agencies, of which DPHSS accounted for \$229K.

Small Purchase POs Processed Despite Exceeding \$15,000

There were four POs totaling \$90,015 that exceeded the \$15,000 threshold, which were issued by GSA, GPD and DPW to four vendors for copier paper, computer equipment, software installation, and security services.

MCOG Did Not Follow Small Purchases Procurement Laws

We tested 20 POs totaling \$95,843 issued by the Mayors' Council and found that none complied with Guam Procurement Law. The required quotations were absent, awards were not made to the lowest bidder and purchases appeared to be artificially divided.

Conclusion and Recommendations

In order to obtain the best possible price, GovGuam should procure recurring goods or services through advertised competitive sealed bidding process i.e. indefinite quantity and indefinite amount bids instead of by small purchase authority. Small purchase procurement requires the solicitation of no less than three price quotes, which inherently limits competition to other vendors who may wish to participate and could offer a better product or service and/or price. Small purchase procurement also stifles fairness. In requiring only three quotes, GSA may lead to expediency and limit itself only to the first three vendors they prefer, leaving the wider vendor market untapped.

Both the DOA Director and the CPO disagreed with our findings. The CPO stated "Different agencies and departments submit their requisitions at different times and usually with differentials in their needs. Unless, GSA had taken the time to get an agencies procurement needs for a particular item, then the government does not have the capability to determine when a particular request comes in. Buyers handle specific agencies and do not know what

other agencies are requesting at any time. Some requests are grant time sensitive and cannot wait for other agencies submittal to be included even if we knew about it.” The DOA director and CPO contend that purchases of similar items from individual agencies can be awarded individually as small purchases. We disagree with this contention as it does not consider consolidation of similar items. What value added does GSA provide, if it merely processes individual POs from individual agencies? All other findings remain.

The MCOG Executive Director disagreed with our findings and maintains that it has met the goal to follow all procurement regulations set forth by Guam law, stating a quote that comes back with “no quote” or “does not accept government PO” is indeed a quote, and is sufficient enough to meet the 3 quote requirement for small purchase. However, we found that MCOG did not make an effort to seek additional quotations when one of the solicited vendors either did not respond or responded with a “no quote”, thus limiting competition. Therefore the findings remain.

In this time of declining budgets every effort should be made to maximize and stretch procurement dollars to enable our government to receive the lowest possible price with commensurate value.

We made several recommendations to include establishing IT controls so that small purchase POs exceeding \$15,000 will be rejected; analyzing recurring small purchases of line agencies and consolidate procurement of these requirements through competitive sealed bidding; reestablishing credit and buying relationships with federal agencies and other low cost vendors to take advantage of lower prices for medications.

Doris Flores Brooks, CPA, CGFM
Public Auditor



Introduction

This report presents the results of our audit of the General Services Agency's (GSA) small purchase procurement (for purchases up to \$15,000) between October 1, 2007 and September 30, 2010. The audit was conducted as part of our annual work plan and was a follow-up audit. Our objective was to determine whether the small purchase process was fair, open and in compliance with procurement laws, and regulations.

The scope, methodology, and prior audit coverage are detailed in Appendices 2 and 3.

Background

GSA is a division within the Department of Administration (DOA) responsible for the centralized procurement and warehousing for Government of Guam (GovGuam) line entities and the Port Authority of Guam, in accordance with Title 5 of Guam Code Annotated (G.C.A.) § 5110. The other autonomous agencies handle their own procurement needs and the Director of Public Works (DPW) oversees the procurement of construction.

GSA is headed by a classified Chief Procurement Officer (CPO), who may delegate procurement authority to any other governmental body or official. While the CPO is part of DOA, procurement responsibilities are placed on the CPO, not the DOA Director, who remains his superior in accordance with 5 GCA § 5111. As such, the DOA Director cannot make any changes to the procurement process. The CPO alone has total authority over procurement at GSA. As of Fiscal Year (FY) 2010, GSA was manned by six buyers and five administrative staff.

Chapter 5 of Title 5, G.C.A., known as the Guam Procurement Law, and Title 2 of the Guam Administrative Rules and Regulations (GAR), known as the Guam Procurement Regulations provide the legal authority and guidance for government procurement of goods and services, which is categorized as follows:

- Small Purchases
- Competitive Sealed Bidding for Purchases in Excess of \$15,000
- Competitive Selection for Professional Services
- Sole Source Procurement
- Blanket Purchase Agreement (BPA)
- Emergency Procurement

Small Purchase Procurement

Small purchase procurement is divided into two categories: 1) the purchase of goods and services costing less than \$500, and 2) for those costing more than \$500 but less than \$15,000. Title 2 G.A.R. §3111 requires the adoption of operational procedures for purchases under \$500, sets requirements for procurement of supplies or services under \$15,000, and for construction valued less than \$50,000. GSA's current procedures require at least three documented telephonic price quotations for purchases under \$500 and the solicitation of no less than three written quotations for purchases under \$15,000 to be documented in the procurement file. Awards would be made to the lowest responsible and responsive bidder. Title 5 G.C.A. §5213 prohibits the artificial breakdown of a procurement in order to justify using the small purchase process.

DOA's Division of Accounts manages the accounting for all line agencies. Payments to vendors are batched by purchase orders (POs) and are subject to availability of cash.

Results of Audit

GovGuam has tremendous buying power, but does not take full advantage of its bargaining potential. Rather than consolidate similar procurement requests, especially for recurring supplies and services, and buy in bulk, GSA routinely uses small purchase procurement from fiscal year (FY) 2008 to FY 2010. Our audit revealed that small purchase procurement grew from 2,812 purchase orders (PO) worth \$4.9 million (M) in FY 2008 to 3,770 POs worth \$6.9M in FY 2009 and then to 4,247 POs worth \$8.3M in FY 2010. This equates to 10,829 POs worth \$20.1M in the three fiscal years, purchased without advertisement.

Our analysis found questioned costs of \$3.3M, which is comprised of the following:

- a) Recurring items for small purchases
 - Office supplies and equipment totaled \$621K for all agencies for all three years;
 - Medication, medical supplies and services totaled \$1.6M for all agencies, of which DPHSS accounted for \$1.2M for the three years; and
 - Computers and associated equipment totaled \$884K for all agencies, of which DPHSS accounted for \$229K.
- b) Three small purchase POs totaling \$73,111 which were each above the \$15,000 threshold should have been procured through competitive sealed bids. This occurred because DOA's AS 400 financial system cannot identify and prevent overpayment of small purchases.
- c) 20 POs totaling \$95,843 issued by the Mayors' Council, none of which complied with Guam Procurement Law.
- d) We found six vehicles procured through small purchase POs totaling \$81,436 for six agencies.

GSA's failure to plan for, monitor, and consolidate the recurring supply needs of the line agencies and to take advantage of bulk discounts and purchasing led to the routine use of small purchase procurement and the artificial division and/or non-consolidation of procurement to avoid going through the more intricate competitive sealed bids.

Top 10 Users of Small Purchase Procurement

Between fiscal years 2008 and 2010, the top 10 users of small purchase procurement were the departments of Public Health and Social Services (DPHSS), Public Works (DPW), Police (GPD), Mental Health and Substance Abuse (DMHSASA), and Agriculture (DOAG), the Office of Homeland Security (OHS), the Bureau of Statistics and Planning (BSP), GSA, and the departments of Corrections (DOC) and Youth Affairs (DYA). These agencies issued 7,495 POs totaling \$15.3M. The remaining 29 GovGuam agencies issued 3,334 POs totaling \$4.8M.

By far, DPHSS was the largest user of small purchase procurement throughout our audit scope and in all procurement categories (See Appendix 5 for list of Small Purchases by agency). The department spent \$6M through 2,812 POs as follows:

- FY 2008 - \$1.2M in 679 POs
- FY 2009 - \$2.3M in 1,064 POs
- FY 2010 - \$2.5M in 1,069 POS

Of the \$6M total purchases by DPHSS, we identified \$1.5M or 47% of the \$3.1M total questioned costs for artificial division and/or non consolidation of recurring items, as a result of poor procurement planning by the agency:

- FY 2008 - \$344K or 61% of \$559K
- FY 2009 - \$592K or 49% of the \$1.2M
- FY 2010 - \$541K or 42% of the \$1.3M

DPHSS procurement needs for office supplies and equipment, medication, medical supplies, and services, and computers and associated equipment well exceeded the \$15,000 requirement to advertise. Yet, in the three years, not one time did DPHSS go out for advertisement.

DPHSS stated they used to procure medication through an agency of the United States federal government, which operates as a health supply depot. Due to the facility being federally owned and operated, competitive procurement was not required if grant funds were utilized to purchase supplies from this entity. However, several years ago this federal agency ceased supplying to DPHSS due to GovGuam's poor payment history. DPHSS has not re-negotiated with the agency since, even though there has been a change in administration. We urge DPHSS to work with DOA to reestablish a credit and buying relationship with this federal agency in order to take advantage of lower prices for medications.

Small Purchases Used in Lieu of Competitive Sealed Bidding

GSA routinely issues POs for small purchase on behalf of all line agencies for recurring items, circumventing the competitive sealed bidding process which requires advertisement. Small purchase procurement is piecemeal, uncomplicated, and convenient, limits competition, stifles fairness, is inherently inefficient and costly, and does not require advertisement. In requiring no less than three price quotes from vendors, small purchase procurement may close the doors to those vendors not selected who may offer better products, services, and/or prices. GSA routinely decides, and not the agencies, which three vendors to solicit quotes from. This adds further to the speculation of "who you know" in government in order to do business. Small purchase procurement leaves the wider vendor market untapped.

GovGuam procured generally comparable amounts within the various goods or services categories for the three years. In FY 2010, GovGuam spent \$8.3M in small purchase procurements. The 4,247 POs issued were for office supplies (\$2M), medical services (\$1.1M), computers (\$975K), printing (\$494K), auto parts (\$473K), advertisement (\$415K), heavy equipment (\$349K), air-conditioning services (\$187K), hardware (\$187K),

telecommunications airtime (\$137K), and others (\$2M). GovGuam spent \$6.9M for 3,770 small purchase POs in FY 2009 and \$4.9M for 2,812 small purchase POs in FY 2008. See Appendix 6 for details.

None of these recurring goods or services were procured through competitive sealed bids even though they well exceeded the requirement for advertisement. GSA’s continuous use of small purchase procurement circumvents the competitive sealed bid process by artificially dividing and/or not consolidating recurring goods and services in violation of 5 GCA § 5213. In order to obtain the best possible price, recurring goods or services should be purchased through the competitive sealed bidding. In needing only three quotes, agencies may yield to expedience and limit themselves only to the first three vendors they approach, leaving out other vendors, who may offer a better product or service and/or price.

The top three recurring items accounting for \$9.2M or 46% of the \$20.1M total small purchases were: (1) Office Supplies and Equipment; (2) Medication, Medical Supplies, and Services; and (3) Computers and associated equipment. See Tables 1 to 3 below:

Table 1: Office Supplies and Equipment

Fiscal Year	Amount	PO Count
2010	\$2,001,380	1,476
2009	\$1,227,370	967
2008	\$760,327	711
Total	\$3,989,077	3,154

Table 2: Medication, Medical Supplies, and Services

Fiscal Year	Amount	PO Count
2010	\$1,073,291	369
2009	\$1,138,127	452
2008	\$713,893	272
Total	\$2,925,311	1,093

Table 3: Computers and Associated Equipment

Fiscal Year	Amount	PO Count
2010	\$974,635	410
2009	\$786,346	405
2008	\$565,970	323
Total	\$2,326,951	1,138

Office Supplies and Equipment

Of the \$4M in office supplies and equipment purchased between FY 2008 and FY 2010 using small purchase, the top five agencies accounted for \$2.2M or 1,359 POs. DPHSS was the top agency to purchase office supplies and equipment in all three years, accounting for \$780K. DPHSS, along with DPW and GSA consistently increased the amount of office supplies and equipment purchased from FY 2008 to FY 2010. Again, none of these agencies advertised for office supplies and equipment in any of the three years. Yet, their procurement requirements well exceeded the \$25,000 threshold for advertisement. See Table 4 below and Appendix 7.

Table 4: Top Five Agencies for Office Supplies and Equipment for FY2008 to FY 2010

FY 2008					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 128,363	17%	143	20%
2	GSA	\$ 99,740	13%	33	5%
3	GPD	\$ 95,552	13%	109	15%
4	DPW	\$ 86,788	11%	24	3%
5	DOAG	\$ 38,188	5%	28	4%
	Subtotal, Top 5 Agencies	\$ 448,631	59%	337	47%
	Other 26 Agencies	\$ 311,696	41%	374	53%
	Grand Total	\$ 760,327	100%	711	100%
FY 2009					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 291,236	24%	212	22%
2	GSA	\$ 184,113	15%	41	4%
3	GPD	\$ 121,031	10%	76	8%
4	DPW	\$ 115,882	9%	71	7%
5	Homeland Security	\$ 69,052	6%	31	3%
	Subtotal, Top 5 Agencies	\$ 781,314	64%	431	45%
	Other 26 Agencies	\$ 446,056	36%	536	55%
	TOTAL	\$1,227,370	100%	967	100%
FY 2010					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 360,151	18%	298	20%
2	DPW	\$ 205,670	10%	91	6%
3	GSA	\$ 203,564	10%	48	3%
4	DOAG	\$ 151,130	8%	69	5%
5	BSP	\$ 148,453	7%	105	7%
	Subtotal, Top 5 Agencies	\$1,068,968	53%	611	41%
	Other 29 Agencies	\$ 932,413	47%	865	59%
	TOTAL	\$2,001,380	100%	1476	100%

We found several instances in which purchases of office supplies and equipment were artificially divided and/or not consolidated and should have been competitively bid out during the three-year period. Had GSA personnel consolidated the office supply and equipment needs of the various agencies, it should have issued a competitive sealed bid to allow for more competition. Specifically:

- Of the \$760K in FY 2008, \$78K or 34 POs exceeded the \$15,000 threshold for small purchases when added up. In the example below, as shown in Table 5, GSA processed six POs totaling \$19,289 on behalf of itself for office supplies and equipment in two days. Five POs totaling \$18,752, went to Vendor N2432201 alone through small purchase.

Table 5: FY 2008 Artificial Division and/or Non-Consolidation of Office Supplies and Equipment

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086X00007	10/29/2007	\$ 3,399.72	GSA	N2432201	OFFICE SUPPLIES
P086X00006	10/29/2007	\$ 3,167.38	GSA	N2432201	OFFICE SUPPLIES
P086X00008	10/29/2007	\$ 536.40	GSA	S1132201	US FLAG 6ECH.
P086X00009	10/30/2007	\$ 5,382.69	GSA	N2432201	OFFICE SUPPLIES
P086X00011	10/30/2007	\$ 4,281.96	GSA	N2432201	OFFICE SUPPLIES
P086X00010	10/30/2007	\$ 2,520.96	GSA	N2432201	SUPPLIES/47 EA STAPLE REMOVER
	Total	\$19,289.11			

- Of the \$1.2M in FY 2009, \$146K or 40 POs exceeded the \$15,000 threshold when put together. For example, Table 6 below shows four POs totaling \$22,368 were processed by GSA for itself within a single day. Two POs totaling \$20,632 alone clearly should have gone out on a competitive sealed bid, as it was for office supplies items and awarded to the same vendor (N2432201).

Table 6: FY 2009 Artificial Division and/or Non-Consolidation of Office Supplies and Equipment

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096X00033	2/11/2009	\$10,507.24	GSA	N2432201	OFFICE SUPPLIES
P096X00037	2/11/2009	\$10,125.00	GSA	N2432201	OFFICE SUPPLIES
P096X00035	2/11/2009	\$ 1,580.64	GSA	N2432201	RECORD BOOK LEGAL
P096X00036	2/11/2009	\$ 155.00	GSA	S1132201	PAD, THINGS TO DO TODAY
	Total	\$22,367.88			

- Of the \$2M in FY 2010, \$398K or 129 POs exceeded the \$15,000 threshold when grouped together. The table below shows an example of artificial division and/or non consolidation in which GSA processed 12 POs totaling \$33,076 in a single day on behalf of five agencies. Furthermore, taking the three POs processed for copier papers for \$16,690, GSA could have issued a competitive sealed bid for these items alone.

Table 7: FY 2010 Artificial Division and/or Non-Consolidation of Office Supplies and Equipment

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106X00012	2/8/2010	\$13,158.00	GSA	J0083599	COPIER PAPER
P106X00013	2/8/2010	\$12,269.50	GSA	M0096600	PAPER TOWEL
P106A02802	2/8/2010	\$ 3,075.00	DPHSS	C0099200	PAPER COPY
P106A02815	2/8/2010	\$ 1,460.00	DRT	G0097149	OFFICE SUPPLIES
P106A02823	2/8/2010	\$ 1,018.60	DPHSS	J3756501	SUPPLIES
P106A02813	2/8/2010	\$ 1,012.50	DRT	N2432201	10CS MULTIPLY CARBONLESS ROLLS
P106A02801	2/8/2010	\$ 456.50	DPHSS	X0012204	PAPERS

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A02797	2/8/2010	\$ 198.96	DLM	S1132201	A#80257 OFFICE SUPPLIES
P106A02808	2/8/2010	\$ 197.50	GPD	O0081827	PRINTER CARTRIDGES
P106A02798	2/8/2010	\$ 141.00	DLM	M0097870	PRINTER CARTRIDGES
P106A02817	2/8/2010	\$ 72.08	DPHSS	S1132201	OFFICE SUPPLIES
P106A02816	2/8/2010	\$ 13.90	DPHSS	N2432201	OFFICE SUPPLIES
	Total	\$33,073.54			

For the complete list of artificially divided and/or non-consolidated POs for office supplies and equipment, please see Appendix 8.

Medication, Medical Supplies, and Services

Of the \$29M in medication, medical supplies, and services purchased between FY 2008 and FY 2010, the top three agencies accounted for \$2.7M or 947 POs. DPHSS was once again the top purchasing agency in each year, accounting for \$2.4M. DOC and DMHSA also made it to the top three small purchases in this category. DPHSS's purchases for Medication, Medical Supplies and Services showed an increasing trend from FY 2008 to FY 2010. Not once did DPHSS advertise for medication, yet their procurement requirements far exceeded the \$25,000 requirement to advertise. See Table 8 and Appendix 7.

Table 8: Top Three Agencies for Medication, Medical Supplies, and Services for FY2008 to FY 2010

FY 2008					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 600,810	84%	211	78%
2	DOC	\$ 43,707	6%	10	4%
3	DMHSA	\$ 21,652	3%	8	3%
	Subtotal, Top 3 Agencies	\$ 666,168	93%	229	84%
	Other 13 Agencies	\$ 47,725	7%	43	16%
	TOTAL	\$ 713,893	100%	272	100%
FY 2009					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 917,206	81%	318	70%
2	DMHSA	\$ 54,678	5%	25	6%
3	DOC	\$ 51,400	5%	50	11%
	Subtotal, Top 3 Agencies	\$1,023,283	90%	393	87%
	Other 14 Agencies	\$ 114,774	10%	59	13%
	TOTAL	\$1,138,127	100%	452	100%

FY 2010					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 920,211	86%	275	75%
2	DOC	\$ 41,620	4%	30	8%
3	DMHSA	\$ 34,204	3%	20	5%
	Subtotal, Top 3 Agencies	\$ 996,035	93%	325	88%
	Other 17 Agencies	\$ 77,257	7%	44	12%
	TOTAL	\$1,073,291	100%	369	100%

Again, we found several instances in which purchases of medication, medical supplies, and services were artificially divided and/or not consolidated and should have been competitively bid out during the three year period. Although DPHSS was the main agency to procure medication, medical supplies, and services through small purchases, GSA personnel should have consolidated the purchases of DPHSS and all other agencies in order to issue issued a competitive sealed bid to allow for more competition. Specifically:

- Of the \$714K in FY 2008, \$316K or 96 POs exceeded the \$15,000 threshold for small purchases when added up. As shown in the table below, GSA processed 11 POs totaling \$30,947 for medication, medical supplies, and services within a three-day period. Additionally, GSA issued four POs totaling \$24,996 to one vendor (M0096987) through small purchase on a single day, instead of issuing a competitive sealed bid.

Table 9: FY 2008 Artificial Division and/or Non-Consolidation of Medication, Medical Supplies, and Services

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A02977	2/20/2008	\$ 177.55	DOAG	M0096987	BEAKER
P086A02998	2/21/2008	\$11,813.50	DPHSS	M0096987	MEDICINE SUPPLIES
P086A03018	2/21/2008	\$ 7,564.48	DPHSS	M0096987	MEDICINES SUPPLIES
P086A03043	2/21/2008	\$ 5,440.00	DMHSA	M0096987	INSTANT DRUG TEST
P086A03019	2/21/2008	\$ 3,000.00	DPHSS	M0098076	MEDICAL SUPPLIES
P086A03000	2/21/2008	\$ 2,168.40	DPHSS	J2551001	MEDICATIONS
P086A03003	2/21/2008	\$ 259.26	DPHSS	M0098076	MEDICINES SUPPLIES
P086A03031	2/21/2008	\$ 92.07	DYA	S9031001	SAFETY SUPPLIES
P086A03052	2/22/2008	\$ 159.92	DYA	M0098076	MEDICAL SUPPLIES
P086A03051	2/22/2008	\$ 156.00	DYA	J2551001	MEDICAL SUPPLIES
P086A03072	2/22/2008	\$ 115.40	DYA	M0098076	MEDICAL SUPPLIES
	Total	\$30,946.58			

- In FY 2009, GovGuam spent \$1.1M for medication, medical supplies, and services. Of this amount, we identified 235 POs totaling \$762K that were artificially divided and/or not consolidated and should have been procured through a competitive sealed bid. One example, illustrated in the table below, GSA processed 19 POs totaling \$66,592, on behalf of four agencies, for medication, medical supplies, and

services in two days. Of the 19 POs, eight POs totaling \$48,234 were issued to a single vendor (M0096987) on behalf of DPHSS. Seven of the eight POs were issued in a single day on April 13, 2009 through small purchase.

Table 10: FY 2009 Artificial Division and/or Non-Consolidation of Medication, Medical Supplies, and Services

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A04146	4/13/2009	\$14,976.60	DPHSS	M0098076	DEPO PROVERA 150MG
P096A04147	4/13/2009	\$11,183.40	DPHSS	M0098076	MEDICATIONS
P096A04170	4/13/2009	\$ 9,637.15	GPD	I4231001	MEDIUM COMMAND LOGISTICS SHELTER
P096A04151	4/13/2009	\$ 3,895.52	DPHSS	M0098076	MEDICATIONS
P096A04155	4/13/2009	\$ 1,697.88	DPHSS	M0096987	CALCITRIOL 0.5MG CAPS;VERAPAMIL 120MG TA
P096A04145	4/13/2009	\$ 1,493.26	DPHSS	M0098076	MEDICATIONS
P096A04148	4/13/2009	\$ 1,192.55	DPHSS	M0098076	MEDICATIONS
P096A04143	4/13/2009	\$ 320.32	DPHSS	M0098076	MEDICATIONS
P096A04144	4/13/2009	\$ 285.90	DPHSS	M0096987	MEDICATION
P096A04154	4/13/2009	\$ 268.70	DPHSS	M0098076	MEDICATIONS
P096A04149	4/13/2009	\$ 221.82	DPHSS	M0096987	ULTRAM ER 100MG TAB
P096A04142	4/13/2009	\$ 168.95	DPHSS	P0097040	TRIAMCINOLONE ACE CREAM & VERAPAMIL TAB
P096A04141	4/13/2009	\$ 167.86	DPHSS	M0096987	MEDICATIONS
P096A04150	4/13/2009	\$ 87.48	DPHSS	J3756501	OFLOXACIN
P096A04176	4/14/2009	\$14,903.19	DPHSS	M0098076	MEDICATION
P096A04204	4/14/2009	\$ 3,646.00	DMHSA	P0097040	MEDICATION
P096A04198	4/14/2009	\$ 1,116.33	GPD	M5571004	MEDICINE SUPPLIES
P096A04178	4/14/2009	\$ 919.44	DPHSS	M0096987	CAPS,CR-9/VIALS, VL-9 DRAM
P096A04203	4/14/2009	\$ 409.50	DMH	M0096987	5 BX ACCU-CHECK COMFORT CURV TEST STRIPS
	Total	\$66,591.85			

- Of the \$1M purchased for medication, medical supplies, and services in FY 2010, we identified 140 POs totaling \$526K that were artificially divided and/or not consolidated. The table below shows an example of artificial division and/or non consolidation in which just five POs totaling \$32,329 were processed by GSA in a single day. These five POs were issued on behalf of DPHSS to a single vendor (M0098076), which clearly should have been procured through a competitive sealed bidding process.

Table 11: FY 2010 Artificial Division and/or Non-Consolidation of Medication, Medical Supplies, and Services

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A05723	7/12/2010	\$ 13,105.56	DPHSS	M0098076	NIFEDICAL ER TAB 60MG
P106A05716	7/12/2010	\$ 9,841.20	DPHSS	M0098076	LOSARTAN TAB 100MG;METOPROLOL TAB 25MG
P106A05721	7/12/2010	\$ 6,926.40	DPHSS	M0098076	NIFEDICAL ER 30MG
P106A05705	7/12/2010	\$ 1,693.22	DPHSS	M0098076	MEDICATIONS
P106A05712	7/12/2010	\$ 762.78	DPHSS	M0098076	MEDICATIONS
	Total	\$ 32,329.16			

See Appendix 9 for the complete list of artificial divided and/non-consolidated POs for medication, medical supplies, and services.

Computers and Associated Equipment

Of the \$2.3M in computers and associated equipment purchased between FY 2008 and FY 2010, the top five agencies accounted for \$1.2M or 467 POs. As indicated in the tables below, DPHSS was again the top agency to purchase computers and associated equipment through small purchase procurement, accounting for \$627K. See Table 13 and Appendix 7 for top 5 agencies.

Table 13: Top Five Agencies for Computers and Associated Equipment for FY2008 to FY 2010

FY 2008					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$110,069	19%	52	16%
2	GPD	\$38,660	7%	33	10%
3	DOA	\$36,699	6%	12	4%
4	DOAG	\$35,228	6%	20	6%
5	DLM	\$30,222	5%	8	2%
	Subtotal, Top 5 Agencies	\$250,878	44%	125	39%
	Other 27 Agencies	\$315,092	56%	198	61%
	Total	\$565,970	100%	323	100%
FY 2009					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$229,745	29%	97	24%
2	GPD	\$100,183	13%	38	9%
3	DPW	\$48,111	6%	26	6%
4	GPLS	\$47,887	6%	14	3%
5	DOAG	\$46,061	6%	41	10%
	Subtotal, Top 5 Agencies	\$471,987	60%	216	53%
	Other 24 Agencies	\$314,359	40%	189	47%
	Total	\$786,346	100%	405	100%
FY 2010					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$287,091	29%	98	24%
2	BSP	\$99,984	10%	46	11%
3	DLM	\$71,313	7%	9	2%
4	Homeland Security	\$66,165	7%	14	3%
5	Guam Energy	\$40,540	4%	12	3%

FY 2010					
No	Agency	Amount	% of Amount	PO Count	% of PO Count
	<i>Subtotal, Top 5 Agencies</i>	\$565,093	58%	179	44%
	Other 24 Agencies	\$409,542	42%	231	56%
	Total	\$974,635	100%	410	100%

During the three-year period, we found several instances where computers and associated equipment were artificially divided and/or not consolidated through small purchases, and should have been procured through a competitive sealed bid. Specifically:

- In FY 2008, of the \$566K purchased for computers and associated equipment, we identified 52 POs totaling \$136K were artificially divided and/or not consolidated. The example in the table below shows eight POs totaling \$19,230 that were processed by GSA within a three-day period on behalf of four agencies. Cumulatively these purchases exceeded the \$15,000 threshold for small purchase and should have been procured through a competitive sealed bid.

Table 14: FY 2008 Artificial Division and/or Non-Consolidation of Computers and Associated Equipment

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A06537	9/11/2008	\$ 4,785.48	GPD	D0341504	INV#XCW9FF7X3C 2 COMPUTER AND ACCES
P086A06534	9/11/2008	\$ 2,392.74	GPD	D0341504	COMPUTER 1EA INV#XCWFW6517C
P086A06549	9/11/2008	\$ 2,392.74	GPD	D0341504	COMPUTER 1EA INV#XCWJKR9N8C
P086A06470	9/11/2008	\$ 158.25	DOAG	C0098440	BUFFALO USB/FW400
P086A06642	9/12/2008	\$ 5,904.00	Customs	N0096228	4EA DESKTOP COMPUTER SYS
P086A06571	9/12/2008	\$ 2,550.50	GEC	M9271501	ONE EA LAPTOP COMPUTERS SATELLITE PRO L3
P086A06695	9/13/2008	\$ 1,000.00	GPD	C0096104	COMPUTER BATTERY BACK-UP
P086A06676	9/13/2008	\$ 45.98	GPD	J3756501	COMPUTER SUPPLIES
	Total	\$ 19,229.69			

- Of the \$786K purchased for computers and associated equipment, we identified 66 POs totaling \$261K that were artificially divided and/or not consolidated in FY 2009. As an example, indicated in the table below, nine POs totaling \$19,610 were processed within a two-day period on behalf of five agencies.

Table 15: FY 2009 Artificial Division and/or Non-Consolidation of Computers and Associated Equipment

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A06957	9/17/2008	\$ 8,869.00	DOA	I0021524	INSTALLATION OF TOWER
P086A06956	9/17/2008	\$ 99.00	GEPA	O0081827	COMPUTER SUPPLIES
P086A06964	9/17/2008	\$ 89.00	GEPA	P0096538	COMPUTER POWER BACK UP
P086A06980	9/18/2008	\$ 5,778.00	DPW	O0081827	DELL NOTEBOOK LATTITUDE D630
P086A06986	9/18/2008	\$ 1,888.00	DYA	D7271501	DELL OPTIPLEX COMPUTER S#CG1RY1S
P086A06872	9/18/2008	\$ 1,272.95	DPW	N0096228	COMPUTER SYSTEM DESKTOP-INTEL C2D 2.66GH

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A07006	9/18/2008	\$ 1,019.64	DPW	C0098440	ONE EA COMPUTER SYSTEM DESKTOP,CPU 2.4GH
P086A06970	9/18/2008	\$ 495.00	DPHSS	D0097274	COMPUTER SOFTWARE
P086A07005	9/18/2008	\$ 99.00	DPW	N0096228	ONE EA PWR UPS 800AP BLK KNIGHT
	Total	\$ 19,609.59			

- Of the \$947K for computers and associated equipment in FY 2010, we identified 117 POs amounting to \$459K that were artificially divided and/or not consolidated and should have been competitively bid out. The table below shows an example where nine POs totaling \$32,190 were processed through small purchase on behalf of three agencies, even when the cumulative amount far exceeded the \$15,000 threshold. Furthermore, six of the nine POs totaling \$31,520 were issued to a single vendor (D3366001) on behalf of BSP and one for DPHSS.

Table 16: FY 2010 Artificial Division and/or Non-Consolidation of Computers and Associated Equipment

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A06808	8/29/2010	\$ 1,342.00	DPHSS	D3366001	DESKTOP COMPUTER SVC#JRTN62S
P106A06836	8/30/2010	\$ 6,710.00	BSP	D3366001	DELL OPTIPLEX 780USFF MONITOR
P106A06822	8/30/2010	\$ 6,636.00	BSP	D3366001	DELL LATITUDE E5510 4EA
P106A06843	8/30/2010	\$ 1,625.00	BSP	D3366001	DELL LATITUDE E5510 TAG#41G57N1
P106A06823	8/30/2010	\$ 94.68	DPHSS	M9271501	UPS BATTERY BACKUP
P106A06886	8/31/2010	\$ 9,240.00	BSP	D3366001	OPTIPLEX 380MINI TOWER
P106A06861	8/31/2010	\$ 5,967.00	BSP	D3366001	DEL LATITUDE E5510 W/19" LCD MONITOR 3EA
P106A06902	8/31/2010	\$ 347.10	DYA	A0098076	COMPUTER SUPPLIES
P106A06901	8/31/2010	\$ 228.00	DYA	C0096104	FLASH DRIVE 4GB USB
	Total	\$ 32,189.78			

For the complete listing of artificially divided and/or non-consolidated POs for computers and associated equipment, see Appendix 10.

Planning is necessary to consolidate purchases and achieve economies of scale. As the purchasing agency, GSA is duty-bound to obtain quality goods and services at the right quantity and lowest cost, and delivered on a timely basis. GSA failed to plan procurement for recurring items needed by line agencies through bulk purchasing. Piecemeal use of small purchasing of recurring items is costly and inefficient. As a result, the goods and services may not have been purchased at the best possible prices. We recommend the CPO and the agencies' directors analyze and consolidate the recurring needs of line agencies and procure them through competitive indefinite quantity sealed bids.

In the official response from the CPO, she stated "GSA is in the process of issuing several invitation for bids under the indefinite quantity bid for FY 2012. Indefinite quantity bids have already been issued to cover for FY 2012 which are for medications, laboratory supplies, and computer desktop." In addition, she stated GSA is monitoring to ensure artificial divisions of requirements are not entertained.

Small Purchase POs Processed Despite Exceeding \$15,000

Although small purchase procurement is capped at \$15,000, we identified three POs totaling \$73K that exceeded the \$15,000 small purchase threshold. The POs were issued by GSA, and GPD to three vendors for copier paper, computer equipment, and software installation. GSA’s \$26K PO for copier paper cited “*three positive quotes*” as the procurement authority, as did GPD’s \$35K PO for software.

Since they obviously exceeded the \$15,000 threshold, these POs should not have been processed under the small purchase procurement authority, and the goods and services should have instead been procured through competitive sealed bids. GPD’s \$35K PO for installation of safety management software is more than twice the high limit for small purchase procurement. (See Table 17.)

Table 17: Small Purchases Paid in Excess of \$15,000

Agency	PO Number	GSA System Procurement Authority	PO Amount per GSA	Paid Amount per DOA	Purchase Description	
1	GSA	P096X00067	Three positive quotes	\$ 26,320	\$ 26,320	Copier Paper
2	GPD	P096A02925	Less than 3 positive quotes	\$ 15,401	\$ 15,401	Desktop Computers
3	GPD	P106A00953	Three positive quotes	\$ 35,390	\$ 31,390	Safety Management Software Installation
Total:			<u>\$ 77,111</u>	<u>\$ 73,111</u>		

According to a DOA Management Analyst IV, the AS400 Financial System in the Division of Accounts has no built-in controls to prevent small purchase PO payments in excess of \$15,000. In addition, the Division of Accounts does not verify the procurement authority listed when approving and making payments, maintaining it is GSA’s responsibility.

The lack of basic IT controls in the AS400 provides opportunities for errors to occur and misuse of small purchase procurement to continue. A simple threshold control should be properly in place. We recommend IT controls be placed into the system to reject any small purchase POs exceeding \$15,000.

MCOG Did Not Follow Small Purchases Procurement Laws

In March 2000, P.L. 25-118 created the Community Development Fund (CDF) for mayors to use for personnel and to procure supplies and/or contractual services not exceeding \$15,000, without going through GSA. Procurement requests in excess of \$15,000 must go through GSA.

We tested 20 small purchase POs totaling \$96K and found that none complied with procurement laws and rules. The required three telephonic quotations for purchases under \$500 and three written quotations for purchases up to \$15,000 were absent. Additionally,

purchases were not awarded to the lowest priced vendors and some purchases may have been artificially divided. We did not see evidence that MCOG sought additional quotes to meet the 3 positive written quotations. Of our sample testing, we found that:

- 13 POs totaling \$88K did not have the three required positive written quotations. The POs ranged from \$1,598 to \$14,995 and were for folding chairs, bush cutters and sedans.
- 9 POs totaling \$64K were not awarded to vendors offering the lowest prices. This occurred because MCOG repeatedly sought quotations from vendors who did not accept government POs or who could not supply the quantities needed, as detailed in the examples below.
 - Price quotes for bush cutters were sought from three vendors. Vendor 1 quoted \$1,598; vendor 2 quoted \$1,170; vendor 3 did not respond. Since the second vendor does not accept government purchase orders, MCOG purchased the bush cutter from Vendor 1 instead of obtaining additional quotes.
 - Price quotes for 200 metal folding chairs were sought from three vendors. Vendor 1 quoted \$2,998 at \$14.99 per chair, Vendor 2 quoted \$4,390 at \$21.95 per chair; and Vendor 3 did not respond. Although Vendor 1's quote was the lowest, MCOG purchased from Vendor 2 because Vendor 1 only had 50 chairs available. MCOG could have purchased the 50 chairs from Vendor 1 and the remaining chairs from Vendor 2, and doing so would have saved MCOG \$348 or \$6.96 for each of the 50 chairs.
- 4 POs totaling \$42,509 for two vehicles and folding chairs appeared to have been artificially divided. The POs were issued in the same day.
 - A PO for \$14,995 for a mid-size compact SUV and another for \$10,503 for an economy compact sedan were issued to the same vendor the same day. The purchases totaled \$25,498 and should have been combined and advertized for competitive sealed bidding. In addition, the transactions lacked the required written authorization from the CPO for the purchase of non-fleet vehicles.
 - Two POs, one for \$10,975 and the other for \$6,036 for folding chairs were issued the same day to one vendor.

MCOG's Administrative Assistant conducts procurement training in-house for the mayors and their staff, and seeks GSA's guidance when needed. According to the Assistant, the CPO has yet to review and assess MCOG's procurement records and processes for compliance with rules and regulations. The procurement deficiencies we found emphasize the need for more intense training for the staff who administers procurement. We recommend MCOG's Executive Director obtain at least three written positive quotations and maintain complete procurement records. In addition, we recommend the CPO provide training and regularly evaluate MCOG's procurement process to ensure compliance.

Other Matters

We noted the following matters that were not part of our audit objectives.

Invitation for Bids in Lieu of Fleet Vehicles Purchase

Pursuant to 5 G.C.A. § 5123, GSA must purchase or lease the vehicles required by government agencies as a fleet at least triennial. Agencies may not purchase vehicles outside the fleet without the CPO's written authorization. Between fiscal years 2008 and 2010, GSA issued POs totaling \$3.3M for vehicle purchases. GPD, DPHSS, GFD, MCOG and DYA accounted for \$2.1M (64%) of the purchases. We found six small purchase POs totaling \$81K for six other agencies. The remaining \$3.2M was for vehicles procured competitively through sealed bids.

Instead of a vehicle fleet purchase, GSA procures vehicles by competitive sealed bids. The CPO said that government-wide vehicle fleet procurement is very challenging because agencies requisition new vehicles at different times, based on the availability of their funding. GSA procures vehicles as purchasing agencies request. If another agency also makes a request, GSA consolidates the purchases.

In November 2011, Bill 376-31 was introduced to amend 5 G.C.A. § 5123 and standardize government vehicle purchases. If enacted, the bill would reduce small purchase procurement of vehicles.

Improvements at Tendan Gobetnu

Line agencies are generally required to obtain supplies at *Tendan Gobetnu* (GSA's "government store"). The majority of Tenda's supplies are fast moving items, such as office and cleaning supplies, paper products and trash bags. Autonomous and semi-autonomous agencies are allowed to purchase their supplies from outside vendors.

Automation in 2005 significantly improved GSA's procurement process and management of the government store. In contrast, our 2003 Audit Report No. 03-07, *General Services Agency Tendan Gobetnu*, recommended the store's closure, citing inefficiency, costly operation and inability to replenish inventory. The audit also cited GSA's archaic and bureaucratic purchasing system and delayed billing process, which resulted in the loss of \$2.2M in receivables, and recommended a major overhaul and the automation. Unlike before, customers do not need to make two trips. Line agencies now submit their orders electronically via the AS400 system, which has a built-in inventory tracking mechanism. When orders are filled, purchasing agencies are contacted to pick up. In addition, delayed billings and non-payment are no longer issues; the system automatically rejects orders if the purchasing agency's funds are insufficient.

Conclusion and Recommendations

The fundamental objective of government procurement is to provide departments and agencies with the goods and services they need to carry out their duties to the public efficiently and effectively. Those goods and services must be of the right quality and quantity at the lowest overall cost, and delivered and available on a timely basis. To these ends, the procurement process should involve as much competition as possible, to ensure that the opportunity is open and fair to all who do business with their government.

GovGuam should take better advantage of its bargaining and buying power by consolidating recurring procurement requests for supplies and services and buying in bulk. But instead of monitoring and planning for bulk buying, GSA and the requesting agencies yield to expedience and rely on ease of small purchase procurement, often violating the law by artificially dividing and/or not consolidating purchases to stay within the small purchase limits.

Between fiscal years 2008 and 2010, small purchase procurement rose from 2,812 POs totaling \$4.9M to 4,247 POs for a total of \$20.1M. We found that \$3.1M of the \$20.1M was artificially divided and/or not consolidated and should have been procured through the competitive sealed bidding process.

While piecemeal small purchase procurement is uncomplicated and convenient, it limits competition, stifles fairness, and is inherently inefficient and costly as there is no advertisement. In requiring only three price quotes from vendors, small purchase procurement closes the doors to those vendors who want to do and who may offer better products, services, and/or prices. GSA is free to decide which three vendors to solicit quotes from, this adds further to the speculation of “who you know” in government in order to do business. Small purchase procurement leaves the wider vendor market untapped.

In order to obtain the best possible price, recurring goods or services of the government should be purchased through competitive sealed bidding.

To improve and correct the deficiencies noted, we recommend the following:

The DOA Director:

1. Establish IT controls so that small purchase POs exceeding \$15,000 will be rejected. IT manager to place processing and payment restrictions on small purchase POs exceeding the \$500 and \$15,000 limits.

The CPO of GSA:

2. Analyze the recurring small purchases of line agencies and consolidate the procurement of these requirements through the competitive sealed bidding process, i.e., indefinite quantity bids;

3. Provide training and regularly evaluate MCOG's procurement process to ensure compliance with Guam Procurement Laws and Regulations;

The MCOG Executive Director:

4. Follow small purchase requirements of obtaining at least three written positive quotations and maintain complete procurement records;

The Director of DPHSS:

5. Analyze the recurring small purchases of its agency and consolidate the procurement of these requirements through the competitive sealed bidding process, i.e., indefinite quantity bids; and
6. Work with DOA to reestablish a credit and buying relationship with federal agencies and other low cost vendors to take advantage of lower prices for medications.

Management Response & OPA Reply

A draft report was transmitted to GSA, DPHSS, MCOG, and DOA in December 2011, for their official response. In December, OPA met with GSA, DPHSS, MCOG, DOA officials to discuss the findings and recommendations.

Both the DOA director and CPO disagreed with our findings. The CPO stated “Different agencies and departments submit their requisitions at different times and usually with differentials in their needs. Unless, GSA had taken the time to get an agencies procurement needs for a particular item, then the government does not have the capability to determine when a particular request comes in. Buyers handle specific agencies and do not know what other agencies are requesting at any time. Some requests are grant time sensitive and cannot wait for other agencies submittal to be included even if we knew about it.” Based on our review of the list of artificial division of procurement provided to GSA, \$21,988 was resolved leaving a balance of \$3.1M of questioned costs.

The CPO provided a supplemental response intending to resolve the remaining question costs. In referencing several POs, she contested that there is no evidence in the procurement file to substantiate artificial division and that the requirements on the POs were different. However, we disagree as GSA reviews each PO in isolation rather than attempt to consolidate recurring items using the competitive sealed bidding process. Therefore, all other findings remain. The CPO also stated that GSA is in the process of issuing indefinite quantity bids for FY 2012 and monitoring to ensure artificial divisions of requirements are not entertained.

The DOA Director stated that “The Department sees two major problems with this assessment. First the vendors are different. It would be difficult to assume that the purchases were artificially split when the purchases were awarded to different vendors. The second problem is that these are originating from different agencies. It would be hard to defend that these are artificially split considering the two factors above.” Both the DOA Director and CPO contend that purchases of similar equipment from individual agencies can be awarded individually as small purchases. We disagree with this contention as it does not consider consolidation of similar items. What value added does GSA provide, if it merely processes individual POs from individual agencies? Additional documentation was provided to resolve a small purchase PO that was paid in the amount of \$14,999. All other findings remain.

The MCOG Executive Director maintains that it has met the goal to follow all procurement regulations set forth by Guam law, stating a quote that comes back with “no quote” or “does not accept government PO” is indeed a quote, and is sufficient enough to meet the 3 quote requirement for small purchase. However we found that MCOG did not make an effort to seek additional quotations when one of the solicited vendors either did not

respond or responded with a “no quote”, thus limiting competition. Therefore the findings remain.

The DPHSS Director agreed with our findings. Please see Appendices 11 to 14 for official management responses.

In this time of declining budgets every effort should be made to maximize and stretch procurement dollars to enable our government to receive the lowest possible price with commensurate value.

The legislation creating OPA requires agencies to prepare a corrective action plan to implement audit recommendations, to document the progress of the implementation of the recommendations, and to endeavor to have implementation completed no later than the beginning of the next fiscal year. Accordingly, our office will be contacting DOA, GSA, DPHSS, and MCOG to establish target dates and titles of officials responsible for implementing the recommendations. We appreciate the cooperation and assistance shown by the GSA, DOA, DPHSS, and MCOG.

OFFICE OF PUBLIC ACCOUNTABILITY

Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1:
Classification of Monetary Amounts

	Questioned Costs¹
Small Purchases Used in Lieu of Competitive Sealed Bidding	
Recurring Items Procured through Small Purchase.....	\$ 3,099,888
Small Purchases Paid in Excess of \$15,000	\$ 73,111
MCOG Did Not Follow Small Purchases Procurement Laws	\$ 95,843
Other Matters	
Invitation for Bids in Lieu of Fleet Vehicles Purchase.....	\$ 81,436
Improvements at Tendan Gobetnu.....	\$ -
<u>TOTAL:</u>	<u>\$ 3,350,278</u>

¹ Payments that were determined to be improper based on available legal criteria.

Appendix 2:
Scope and Methodology

Our audit scope included reviewing the pertinent procurement laws, policies, procedures and regulations relative to small purchase procurement in the period between October 1, 2007 and September 30, 2010. Identifying and reviewing prior OPA audits and hotline tips relevant to this issue were included. We also visited GSA, DOA, MCOG, DPHSS, DPW and GPD.

To accomplish our objectives, we performed the following:

1. Interviewed key GSA, DOA, DPHSS, GPD, DPW and MCOG officials as to their small purchase procurement process and payments.
2. Conducted walkthroughs of the small purchase order generation and filling process at DOA, GSA and Tenda Gubetnu (government store).
3. Interviewed GSA officials as to their responsibilities and monitoring over small purchase procurement.
4. Tested 54 small purchase POs totaling \$336,261; 33 POs totaling \$240,418 at GSA and 20 totaling \$95,843 at MCOG.
5. Merged PO data provided by DOA with GSA data to determine the procurement authority GSA used, as well as performed various analyses to identify:
 - Procurement authority used to issue POs between fiscal years 2008 and 2010;
 - The number and amounts of POs issued under the small purchase authority;
 - The number and amounts of small purchase POs issued by dollar threshold;
 - The number of issued POs exceeding the \$15,000 threshold;
 - Top agencies utilizing the small purchase procurement authority;
 - Recurring purchases made through small purchase procurement; and
 - Potential parceling or artificial division of purchases for similar and like goods and services made within a month that when aggregated exceeded \$15,000.

We conducted this audit in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix 3: Prior Audit Coverage

OPA Report 03-07: Tendan Gobetnu

Tenda operations had a loss of over \$183,000 for FY 2002 when the auditors included proportionate administrative expenses. These overhead expenses, which include personnel costs and utilities, have been absorbed by DOA and not factored into the selling prices of Tenda supply items sold. Delayed billings by DOA and non-payment by autonomous agencies have resulted in receivables of \$2.2 million. The audit revealed that agencies purchased supplies from outside vendors due to unavailability or lower prices offered by outside vendors. Inadequate controls over inventory resulted in inventory loss of over \$48,000 or 3%. Large variances between the year-end physical count and perpetual inventory record were not investigated. Tenda supplies damaged during Typhoon Cha'taan and Pongsona were not documented, resulting in lost federal reimbursement from FEMA. The auditors were not able to identify an employee that is knowledgeable of the inventory system.

OPA Report 04-05: General Services Agency Small Purchases Procurement Function, issued March 2004. Auditors found that 10,747 POs totaling more than \$25M were issued for small purchases between October 1, 2001 and June 30, 2003. The audit cited lack of planning and competition, possible artificial division of purchases and preferential selection of vendors, and missing procurement documentation. These deficiencies led to questionable procurement practices.

OPA Report 04-08: General Services Agency Blanket Purchase Agreements (BPA) Procurement Function, issued July 2004. Auditors identified improper and excessive procurement of food for DOC. A single vendor was awarded \$2.5M of the department's \$3.5M total for food purchases. The average cost to feed inmates in the U.S. in FY 2002 was \$2.00 a day compared to \$9.05/day at DOC. The audit also found that DPHSS issued BPAs totaling \$137,120 despite Attorney General's disapproval. Further, the report identified 20 BPAs totaling \$388,225 which did not have price quotes and lacked running purchase totals, leading to the over issuance of five POs totaling \$130,697.

OPA Report No. 04-14: General Services Agency Competitive Sealed Bidding, Sole Source and Emergency Procurement Function, issued December 2004. Auditors cited "existing territorial contracts" for 45 POs totaling \$2.5M for goods and/or services in excess of \$15,000 that were not put up for competitive bid. The report found authorized payments of \$5.1M to a local vendor on two expired "existing territorial contracts" for the government-wide lease/purchase of copier machines. GSA did not verify the justification of six erroneously sole-source purchase of 20 police vehicles totaling \$699,825 and thus lost \$53,700 in savings. Auditors found that GSA ratified \$4.1M for 331 unauthorized purchases as high as \$694,591 after the fact, and that agencies received goods and services prior to issuing purchase orders. GSA also did not maintain adequate procurement records, automate activities or periodically assess their procurement performance.

Appendix 3 (cont’):
Prior Audit Coverage

Government of Guam Financial Audits

The single audits for fiscal years 1998 through 2009 identified 58 procurement-related findings involving \$9M specific to GSA deficiencies. No measureable improvements have been made to correct these deficiencies.

Government of Guam Procurement-Related Findings & Questioned Costs

Fiscal Year	No of Findings	Questioned Costs
1998	1	\$ 0
1999	1	\$ 0
2000	2	\$ 0
2001	10	\$ 925,843
2002	3	\$ 1,257,599
2003	4	\$ 569,231
2004	4	\$ 141,760
2005	10	\$ 353,254
2006	5	\$ 2,160,701
2007	7	\$ 2,394,422
2008	7	\$ 1,214,825
2009	3	\$ 0
TOTAL:	<u>57</u>	<u>\$ 9,017,635</u>

Appendix 4:**Small Purchases by Amount and Procurement Authority Page 1 of 2**

Purchases Amount Range	Total POs	% of POs	Total PO Amount	% of PO Amount
FY 2008				
\$500 or less	1,252	17%	\$ 267,694	0%
\$500.01 up to \$1,000	446	6%	\$ 324,602	1%
\$1,000.01 up to \$5,000	855	12%	\$ 2,000,563	4%
\$5,000.01 up to 10,000	178	2%	\$ 1,272,276	2%
\$10,000.01 up to \$14,000	56	1%	\$ 669,319	1%
\$14,000.01 up to \$15,000	25	0%	\$ 372,208	1%
Small Purchase PO in Excess \$15K:	0	0%	\$ -	0%
<i>Subtotal, Small Purchase POs:</i>	2,812	38%	\$ 4,906,662	9%
Multi-Term Contracts (continuing)	155	2%	\$ 11,037,490	20%
Sole Source	602	8%	\$ 8,635,517	16%
Invitation to Bid Contracts	823	11%	\$ 7,255,692	13%
Emergency Procurement	94	1%	\$ 2,661,967	5%
Request for Proposal	22	0%	\$ 1,536,860	3%
Blanket Purchase Agreement	1,002	14%	\$ 1,055,820	2%
Ratification/Unauthorized Procurement	17	0%	\$ 1,054,828	2%
Federal GSA/US Government	20	0%	\$ 547,758	1%
Other Procurement Authority	1,763	24%	\$ 16,254,872	30%
<i>Subtotal, Non-Small Purchase POs:</i>	4,498	62%	\$ 50,040,803	91%
<u>FY 2008 TOTAL POs Issued:</u>	<u>7,310</u>	<u>100%</u>	<u>\$ 54,947,466</u>	<u>100%</u>
FY 2009				
\$500 or less	1,645	22%	\$ 349,315	1%
\$500.01 up to \$1,000	582	8%	\$ 423,810	1%
\$1,000.01 up to \$5,000	1172	16%	\$ 2,768,012	5%
\$5,000.01 up to 10,000	252	3%	\$ 1,830,076	3%
\$10,000.01 up to \$14,000	86	1%	\$ 1,030,741	2%
\$14,000.01 up to \$15,000	31	0%	\$ 456,708	1%
Small Purchase PO in Excess \$15K:	2	0%	\$ 41,721	0%
<i>Subtotal, Small Purchase POs:</i>	3,770	51%	\$ 6,900,382	13%
Invitation to Bid Contracts	534	7%	\$ 13,452,126	25%
Sole Source	766	10%	\$ 11,875,643	22%
Multi-Term Contracts (continuing)	275	4%	\$ 7,610,623	14%
Request for Proposal	31	0%	\$ 5,161,270	10%
Blanket Purchase Agreement	1,241	17%	\$ 1,282,078	2%
Emergency Procurement	38	1%	\$ 1,027,304	2%
Ratification/Unauthorized procurement	64	1%	\$ 998,238	2%
Federal GSA/US Government	21	0%	\$ 484,065	1%
Other Procurement Authority	679	9%	\$ 4,618,579	9%
<i>Subtotal, Non-Small Purchase POs:</i>	3,649	49%	\$ 46,509,927	87%
<u>TOTAL POs Issued:</u>	<u>7,419</u>	<u>100%</u>	<u>\$ 53,410,309</u>	<u>100%</u>

Appendix 4:**Small Purchases by Amount and Procurement Authority** Page 2 of 2

FY 2010				
\$500 or less	1,833	22%	\$ 384,810	1%
\$500.01 up to \$1,000	692	8%	\$ 506,619	1%
\$1,000.01 up to \$5,000	1238	15%	\$ 2,855,780	5%
\$5,000.01 up to 10,000	305	4%	\$ 2,168,843	4%
\$10,000.01 up to \$14,000	98	1%	\$ 1,196,504	2%
\$14,000.01 up to \$15,000	79	1%	\$ 1,162,685	2%
Small Purchase PO in Excess \$15K:	2	0%	\$ 48,294	0%
<i>Subtotal, Small Purchase POs:</i>	<i>4,247</i>	<i>52%</i>	<i>\$ 8,323,535</i>	<i>14%</i>
Invitation to Bid Contracts	556	7%	\$ 19,575,603	33%
Multi-Term Contracts (continuing)	435	5%	\$ 12,934,961	22%
Sole Source	580	7%	\$ 11,655,625	20%
Blanket Purchase Agreement	1,404	17%	\$ 1,607,552	3%
Request for Proposal	30	0%	\$ 916,691	2%
Ratification/Unauthorized procurement	58	1%	\$ 346,281	1%
Emergency Procurement	113	1%	\$ 610,299	1%
Federal GSA/US Government	10	0%	\$ 201,156	0%
Other Procurement Authority	767	9%	\$ 3,293,598	6%
<i>Non Small Purchase POs TOTAL:</i>	<i>3,953</i>	<i>48%</i>	<i>\$ 51,141,765</i>	<i>86%</i>
<u>TOTAL POs Issued:</u>	<u>8,200</u>	<u>100%</u>	<u>\$ 59,465,300</u>	<u>100%</u>

**Appendix 5:
Small Purchases by Agency**

FY 2008

No.	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 1,248,574	25.45%	679	24.15%
2	DPW	\$ 575,503	11.73%	197	7.01%
3	GPD	\$ 450,809	9.19%	345	12.27%
4	DMHSA	\$ 431,019	8.78%	165	5.87%
5	DOAG	\$ 299,329	6.10%	192	6.83%
6	DOC	\$ 164,695	3.36%	81	2.88%
7	GEPA	\$ 147,743	3.01%	80	2.84%
8	GSA	\$ 145,826	2.97%	57	2.03%
9	DRT	\$ 143,301	2.92%	51	1.81%
10	Homeland Security	\$ 136,580	2.78%	45	1.60%
11	DPR	\$ 125,208	2.55%	71	2.52%
12	DOA	\$ 122,653	2.50%	76	2.70%
13	BSP	\$ 103,075	2.10%	57	2.03%
14	Office of the AG	\$ 98,629	2.01%	92	3.27%
15	GPLS	\$ 91,125	1.86%	77	2.74%
16	DYA	\$ 87,870	1.79%	99	3.52%
17	GFD	\$ 74,732	1.52%	53	1.88%
18	DISID	\$ 70,617	1.44%	76	2.70%
19	Office of the Governor	\$ 70,231	1.43%	41	1.46%
20	Customs	\$ 65,445	1.33%	43	1.53%
21	DLM	\$ 54,312	1.11%	34	1.21%
22	DOL	\$ 37,082	0.76%	68	2.42%
23	GRTA	\$ 23,548	0.48%	18	0.64%
24	VAO	\$ 23,196	0.47%	16	0.57%
25	Guam Energy	\$ 18,472	0.38%	11	0.39%
26	DCA	\$ 17,497	0.36%	6	0.21%
27	AHRD	\$ 16,763	0.34%	19	0.68%
28	CAHA	\$ 15,236	0.31%	13	0.46%
29	Dept. of Military Affairs	\$ 14,309	0.29%	12	0.43%
30	GEC	\$ 13,157	0.27%	8	0.28%
31	BBMR	\$ 9,704	0.20%	7	0.25%
32	LT GOVERNOR'S OFFICE	\$ 6,130	0.12%	10	0.36%
33	GTA	\$ 2,400	0.05%	1	0.04%
34	Chief Medical Examiner	\$ 828	0.02%	7	0.25%
35	CSC	\$ 774	0.02%	2	0.07%
36	MCOG	\$ 288	0.01%	3	0.11%
FY 2008 Total		\$ 4,906,662	100.00%	2,812	100.00%

**Appendix 5:
Small Purchases by Agency**

FY 2009

No.	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 2,304,692	33.40%	1064	28.22%
2	DPW	\$ 869,286	12.60%	381	10.11%
3	GPD	\$ 624,104	9.04%	331	8.78%
4	DOAG	\$ 423,973	6.14%	271	7.19%
5	DMHSA	\$ 416,131	6.03%	194	5.15%
6	GSA	\$ 249,204	3.61%	72	1.91%
7	Homeland Security	\$ 226,814	3.29%	81	2.15%
8	DOC	\$ 187,875	2.72%	141	3.74%
9	DYA	\$ 159,064	2.31%	148	3.93%
10	Office of the Governor	\$ 143,102	2.07%	60	1.59%
11	Customs	\$ 131,962	1.91%	78	2.07%
12	GEPA	\$ 127,800	1.85%	71	1.88%
13	DPR	\$ 125,262	1.82%	85	2.25%
14	GPLS	\$ 121,426	1.76%	81	2.15%
15	BSP	\$ 108,265	1.57%	92	2.44%
16	Office of the AG	\$ 96,627	1.40%	105	2.79%
17	DRT	\$ 89,050	1.29%	47	1.25%
18	GFD	\$ 86,553	1.25%	49	1.30%
19	DOA	\$ 84,849	1.23%	70	1.86%
20	DISID	\$ 61,896	0.90%	63	1.67%
21	DOL	\$ 56,035	0.81%	112	2.97%
22	Dept. of Military Affairs	\$ 38,221	0.55%	23	0.61%
23	DLM	\$ 32,984	0.48%	25	0.66%
24	Guam Energy	\$ 26,328	0.38%	14	0.37%
25	CAHA	\$ 22,137	0.32%	13	0.34%
26	AHRD	\$ 19,615	0.28%	37	0.98%
27	DOE	\$ 19,610	0.28%	17	0.45%
28	VAO	\$ 14,907	0.22%	17	0.45%
29	BBMR	\$ 13,316	0.19%	6	0.16%
30	CLTC	\$ 9,800	0.14%	1	0.03%
31	LT GOVERNOR'S OFFICE	\$ 4,139	0.06%	5	0.13%
32	GRTA	\$ 2,484	0.04%	8	0.21%
33	GEC	\$ 2,230	0.03%	1	0.03%
34	CSC	\$ 451	0.01%	5	0.13%
35	MCOG	\$ 192	0.00%	2	0.05%
FY 2009 Total		\$ 6,900,382	100.00%	3,770	100.00%

**Appendix 5:
Small Purchases by Agency**

FY 2010

No.	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 2,486,812	29.88%	1069	25.17%
2	DPW	\$ 874,739	10.51%	352	8.29%
3	DOAG	\$ 461,982	5.55%	281	6.62%
4	GPD	\$ 447,666	5.38%	218	5.13%
5	BSP	\$ 402,855	4.84%	218	5.13%
6	DMHSA	\$ 401,152	4.82%	160	3.77%
7	Homeland Security	\$ 372,296	4.47%	93	2.19%
8	GFD	\$ 250,573	3.01%	53	1.25%
9	Guam Energy	\$ 232,711	2.80%	86	2.02%
10	DYA	\$ 226,016	2.72%	213	5.02%
11	GSA	\$ 221,903	2.67%	65	1.53%
12	GPLS	\$ 202,052	2.43%	88	2.07%
13	DOC	\$ 172,817	2.08%	134	3.16%
14	Office of the AG	\$ 163,151	1.96%	209	4.92%
15	DISID	\$ 156,929	1.89%	106	2.50%
16	GEPA	\$ 143,043	1.72%	98	2.31%
17	DOL	\$ 137,631	1.65%	142	3.34%
18	DPR	\$ 136,910	1.64%	112	2.64%
19	Office of the Governor	\$ 127,775	1.54%	60	1.41%
20	DOA	\$ 121,520	1.46%	86	2.02%
21	Custom	\$ 119,163	1.43%	83	1.95%
22	DLM	\$ 105,020	1.26%	42	0.99%
23	Dept. of Military Affairs	\$ 87,087	1.05%	40	0.94%
24	DRT	\$ 71,158	0.85%	48	1.13%
25	AHRD	\$ 30,851	0.37%	52	1.22%
26	CLTC	\$ 30,339	0.36%	12	0.28%
27	GEC	\$ 27,172	0.33%	14	0.33%
28	CAHA	\$ 21,588	0.26%	14	0.33%
29	BBMR	\$ 21,445	0.26%	6	0.14%
30	CSC	\$ 16,833	0.20%	15	0.35%
31	DOE	\$ 15,542	0.19%	46	1.08%
32	VAO	\$ 12,330	0.15%	3	0.07%
33	Customs	\$ 9,544	0.11%	3	0.07%
34	GRTA	\$ 8,580	0.10%	7	0.16%
35	LT GOVERNOR'S OFFICE	\$ 3,599	0.04%	5	0.12%
36	Chief Medical Examiner	\$ 1,607	0.02%	8	0.19%
37	DCA	\$ 858	0.01%	4	0.09%
38	MCOG	\$ 288	0.00%	2	0.05%
FY 2010 Total		\$ 8,323,535	100.00%	4,247	100.00%

**Appendix 5:
Small Purchases by Agency**

FY 2008-2010

No.	Agency	Amount	% of Amount	PO Count	% of PO Count
1	DPHSS	\$ 6,040,078	30%	2,812	25.97%
2	DPW	\$ 2,319,528	12%	930	8.59%
3	GPD	\$ 1,522,579	8%	894	8.26%
4	DMHSA	\$ 1,248,303	6%	519	4.79%
5	DOAG	\$ 1,185,284	6%	744	6.87%
6	Homeland Security	\$ 735,689	4%	219	2.02%
7	BSP	\$ 614,196	3%	367	3.39%
8	GSA	\$ 616,933	3%	194	1.79%
9	DOC	\$ 525,388	3%	356	3.29%
10	DYA	\$ 472,951	2%	460	4.25%
11	GEPA	\$ 418,586	2%	249	2.30%
12	GPLS	\$ 414,604	2%	246	2.27%
13	GFD	\$ 411,858	2%	155	1.43%
14	DPR	\$ 387,380	2%	268	2.47%
15	Office of the AG	\$ 358,407	2%	406	3.75%
16	Office of the Governor	\$ 341,107	2%	161	1.49%
17	DOA	\$ 329,022	2%	232	2.14%
18	DRT	\$ 303,509	2%	146	1.35%
19	DISID	\$ 289,442	1%	245	2.26%
20	Guam Energy	\$ 277,511	1%	111	1.03%
21	DOL	\$ 230,748	1%	322	2.97%
22	Customs	\$ 206,952	1%	124	1.15%
23	DLM	\$ 192,316	1%	101	0.93%
24	Dept. of Military Affairs	\$ 139,616	1%	75	0.69%
25	Custom	\$ 119,163	1%	83	0.77%
26	AHRD	\$ 67,229	0%	108	1.00%
27	CAHA	\$ 58,962	0%	40	0.37%
28	VAO	\$ 50,434	0%	36	0.33%
29	BBMR	\$ 44,465	0%	19	0.18%
30	GEC	\$ 42,559	0%	23	0.21%
31	CLTC	\$ 40,139	0%	13	0.12%
32	DOE	\$ 35,152	0%	63	0.58%
33	GRTA	\$ 34,612	0%	33	0.30%
34	DCA	\$ 18,355	0%	10	0.09%
35	CSC	\$ 18,057	0%	22	0.20%
36	LT GOVERNOR'S OFFICE	\$ 13,868	0%	20	0.18%
37	Chief Medical Examiner	\$ 2,435	0%	15	0.14%
38	GTA	\$ 2,400	0%	1	0.01%
39	MCOG	\$ 768	0%	7	0.06%
FY 2008 to 2010 Total		\$ 20,130,579	100%	10,829	100%

***Note:** MCOG has its own procurement authority for small purchases, and not all PO transactions of MCOG are reflected on the GSA Small Purchase Listing by Agency. Between FY 2008 and FY 2010, MCOG issued 13,921 small purchase POs totaling \$4.8M. We tested 20 POs totaling \$95,843.

Appendix 6:
Small Purchases by Category

FY 2008						
	Category	PO Amount	% of Amount	PO Count	% of POs	Cost per PO
1	Office Supplies and Equipment	\$760,327	15%	711	25%	\$1,069
2	Medication, Medical Supplies and Services	\$713,893	15%	272	10%	\$2,625
3	Computer Equipment, Services and Maintenance	\$565,970	12%	323	11%	\$1,752
	Subtotal:	\$2,040,190	42%	1,306	46%	
4	Printing Materials and Services	\$353,273	7%	254	9%	\$1,391
5	Auto Parts, Repair & Maintenance	\$360,953	7%	251	9%	\$1,438
6	Advertisement	\$232,022	5%	174	6%	\$1,333
7	Heavy Equipment, Supplies, Rental and Repairs	\$359,142	7%	109	4%	\$3,295
8	Air-Conditioning and Services	\$205,368	4%	78	3%	\$2,633
9	Hardware and Electrical Supplies and Materials	\$142,287	3%	172	6%	\$827
10	Telecommunication Airtime and Equipment	\$76,086	2%	43	2%	\$1,769
11	Others (Miscellaneous Items)	\$1,137,342	23%	425	15%	\$2,676
	TOTAL:	\$4,906,662	100%	2,812	100%	

FY 2009						
	Category	PO Amount	% of Amount	PO Count	% of POs	Cost per PO
1	Office Supplies and Equipment	\$1,227,370	18%	967	26%	\$1,269
2	Medication, Medical Supplies and Services	\$1,138,127	16%	452	12%	\$2,518
3	Computer Equipment, Services and Maintenance	\$786,346	11%	405	11%	\$1,942
	Subtotal:	\$3,151,843	46%	1,824	48%	
4	Printing Materials and Services	\$650,353	9%	367	10%	\$1,772
5	Auto Parts, Repair & Maintenance	\$359,262	5%	346	9%	\$1,038
6	Advertisement	\$449,641	7%	206	5%	\$2,183
7	Heavy Equipment, Supplies, Rental and Repairs	\$354,014	5%	124	3%	\$2,855
8	Air-Conditioning and Services	\$138,507	2%	64	2%	\$2,164
9	Hardware and Electrical Supplies and Materials	\$160,370	2%	213	6%	\$753
10	Telecommunication Airtime and Equipment	\$116,189	2%	80	2%	\$1,452
11	Others (Miscellaneous Items)	\$1,520,204	22%	546	14%	\$2,784
	TOTAL:	\$6,900,382	100%	3,770	100%	

Appendix 6:
Small Purchases by Category

FY 2010						
Category		PO Amount	% of Amount	PO Count	% of POs	Cost per PO
1	Office Supplies and Equipment	\$2,001,380	24%	1,476	35%	\$1,356
2	Medication, Medical Supplies and Services	\$1,073,291	13%	369	9%	\$2,909
3	Computer Equipment, Services and Maintenance	\$974,635	12%	410	10%	\$2,377
	Subtotal:	\$4,049,307	49%	2,255	53%	
4	Printing Materials and Services	\$494,254	6%	324	8%	\$1,525
5	Auto Parts, Repair & Maintenance	\$472,563	6%	364	9%	\$1,298
6	Advertisement	\$414,691	5%	146	3%	\$2,840
7	Heavy Equipment, Supplies, Rental and Repairs	\$349,477	4%	114	3%	\$3,066
8	Air-Conditioning and Services	\$186,687	2%	104	2%	\$1,795
9	Hardware and Electrical Supplies and Materials	\$186,619	2%	212	5%	\$880
10	Telecommunication Airtime and Equipment	\$136,369	2%	82	2%	\$1,663
11	Others (Miscellaneous Items)	\$2,033,569	24%	646	15%	\$3,148
	TOTAL:	\$8,323,535	100%	4,247	100%	

Appendix 7:

Summary of Top Agencies for Recurring Items FY 2008 to 2010

Office Supplies and Equipment

FY 2008 – FY 2010				
Agency	Amount	% of Amount	PO Count	% of PO Count
DPHSS	\$ 779,750	20%	653	21%
GSA	\$ 487,417	12%	122	4%
DPW	\$ 408,340	10%	186	6%
GPD	\$ 313,895	8%	249	8%
DOAG	\$ 255,186	6%	149	5%
<i>Subtotal, Top 5 Agencies</i>	\$ 2,244,588	56%	1359	43%
Other: 32 Agencies	\$ 1,744,489	44%	1795	57%
TOTAL	\$ 3,989,077	100%	3154	100%

Medication, Medical Supplies, and Services

FY 2008 – FY 2010				
Agency	Amount	% of Amount	PO Count	% of PO Count
DPHSS	\$ 2,438,226	83%	804	74%
DOC	\$ 136,726	5%	90	8%
DMHSA	\$ 110,534	4%	53	5%
<i>Subtotal, Top 3 Agencies</i>	\$ 2,685,486	92%	947	87%
Other: 20 Agencies	\$ 239,826	8%	146	13%
TOTAL	\$ 2,925,312	100%	1093	100%

Computers and Associated Equipment

FY 2008 – FY 2010				
Agency	Amount	% of Amount	PO Count	% of PO Count
DPHSS	\$ 626,906	27%	247	22%
GPD	\$ 166,142	7%	82	7%
Homeland Security	\$ 130,583	6%	39	3%
BSP	\$ 120,233	5%	78	7%
DLM	\$ 108,856	5%	21	2%
<i>Subtotal, Top 5 Agencies</i>	\$1,152,721	50%	467	41%
Other 31 Agencies	\$1,174,231	50%	671	59%
TOTAL	\$2,326,951	100%	1138	100%

Appendix 8:**Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List****FY 2008**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086X00007	10/29/2007	\$ 3,399.72	GSA	N2432201	OFFICE SUPPLIES
P086X00006	10/29/2007	\$ 3,167.38	GSA	N2432201	OFFICE SUPPLIES
P086X00008	10/29/2007	\$ 536.40	GSA	S1132201	US FLAG 6ECH.
P086X00009	10/30/2007	\$ 5,382.69	GSA	N2432201	OFFICE SUPPLIES
P086X00011	10/30/2007	\$ 4,281.96	GSA	N2432201	OFFICE SUPPLIES
P086X00010	10/30/2007	\$ 2,520.96	GSA	N2432201	SUPPLIES/47 EA STAPLE REMOVER
	Subtotal	\$19,289.11			
P086A01916	1/2/2008	\$ 7,784.00	DPW	P3621001	PROMOTIONAL ITEMS
P086A01915	1/2/2008	\$ 4,750.00	DPW	P3621001	PROMOTIONAL ITEMS
P086A01913	1/2/2008	\$ 1,825.00	DPW	A0098242	PROMOTIONAL POSTERS & TRANSLATIONS
P086A01963	1/3/2008	\$ 7,035.00	DPW	P3621001	PROMOTIONAL ITEMS
	Subtotal	\$21,394.00			
P086X00025	2/25/2008	\$ 9,385.38	GSA	B0289901	VARIOUS SIZES OF BATTERY
P086X00026	2/25/2008	\$ 5,517.04	GSA	B0289901	CLEANING SUPPLIES/MATERIALS
P086X00024	2/25/2008	\$ 1,471.00	GSA	N2432201	OFFICE SUPPLIES
P086X00023	2/25/2008	\$ 1,293.76	GSA	G0097149	OFFICE SUPPLIES
P086A03090	2/26/2008	\$ 360.00	BSP	C7091001	PRINTER CARTRIDGES
P086A03100	2/27/2008	\$ 1,323.00	DPHSS	S0097692	PRINTER CARTRIDGES
P086A03105	2/27/2008	\$ 719.10	DPHSS	S1132201	PAPER SHREDDER
P086A03120	2/27/2008	\$ 480.00	DPHSS	S1851001	LOTION SOAP
P086A03107	2/27/2008	\$ 368.64	DPHSS	S1132201	OFFICE SUPPLIES
P086A03123	2/27/2008	\$ 284.60	DOA	N2432201	OFFICE SUPPLIES
P086A03122	2/27/2008	\$ 219.00	DOA	S1132201	HP INKJET CARTRIDGE
P086A03116	2/27/2008	\$ 108.00	DPHSS	M0097870	CARTRIDGES
	Subtotal	\$21,529.52			
P086X00050	8/25/2008	\$ 7,100.00	GSA	S1851001	PAPER CUPS
P086X00051	8/25/2008	\$ 3,300.00	GSA	M0096600	PAPER PRODUCTS
P086A05859	8/25/2008	\$ 633.32	DLM	S1132201	OFFICE SUPPLIES
P086X00048	8/25/2008	\$ 324.00	GSA	S1851001	CLEANING SUPPLIES
P086A05866	8/25/2008	\$ 240.00	DLM	H0686601	OFFICE SUPPLIES
P086A05864	8/25/2008	\$ 178.40	DLM	S1132201	OFFICE SUPPLIES
P086X00053	8/26/2008	\$ 1,380.00	GSA	G0097149	OFFICE SUPPLIES
P086A05879	8/26/2008	\$ 1,163.56	DLM	S1132201	OFFICE SUPPLIES
P086A05899	8/26/2008	\$ 456.96	DYA	S1132201	OFFICE SUPPLIES
P086X00052	8/26/2008	\$ 354.00	GSA	N2432201	OFFICE SUPPLIES(STAPLE REMOVER)
P086A05905	8/26/2008	\$ 303.58	DLM	S1132201	OFFICE SUPPLIES
P086A05882	8/26/2008	\$ 160.00	DLM	H0686601	OFFICE SUPPLIES
	Subtotal	\$15,593.82			
FY 2008 Total		\$77,806.45			

Appendix 8:

Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List

FY 2009

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A01662	12/1/2008	\$ 1,892.00	DOC	O0081827	PRINTER CARTRIDGES
P096A01663	12/1/2008	\$ 1,366.36	DOC	S0097692	TONER & PRINT CARTRIDGES
P096X00015	12/3/2008	\$ 5,292.29	GSA	N2432201	US & GUAM FLAGS
P096X00016	12/3/2008	\$ 3,500.48	GSA	N2432201	CLIP DOUBLE
P096X00009	12/3/2008	\$ 2,758.79	GSA	N2432201	OFFICE SUPPLIES
P096X00019	12/3/2008	\$ 1,596.50	GSA	N2432201	OFFICE SUPPLIES
P096X00020	12/3/2008	\$ 1,423.00	GSA	G0097149	OFFICE SUPPLIES
P096X00010	12/3/2008	\$ 666.00	GSA	G0097149	CLIP BOARDS
P096A01690	12/3/2008	\$ 369.80	DPHSS	S1132201	TIME CLOCK 150NR4 S#0165939S0
P096A01720	12/3/2008	\$ 208.00	GPD	O0081827	LASER TONER CARTRIDGE
P096A01718	12/3/2008	\$ 52.42	GPD	N2432201	PRINT CARTRIDGE F/FAX MACHINE
	Subtotal	\$19,125.64			
P096X00033	2/11/2009	\$10,507.24	GSA	N2432201	OFFICE SUPPLIES
P096X00037	2/11/2009	\$10,125.00	GSA	N2432201	OFFICE SUPPLIES
P096X00035	2/11/2009	\$ 1,580.64	GSA	N2432201	RECORD BOOK LEGAL
P096X00036	2/11/2009	\$ 155.00	GSA	S1132201	PAD, THINGS TO DO TODAY
	Subtotal	\$22,367.88			
P096A03855	3/25/2009	\$12,099.65	DPHSS	M0098064	WORK STATIONS
P096A03851	3/25/2009	\$ 2,144.49	DPHSS	G0609901	REPAIR/SVCS OF OFFICE EQUIPMENT
P096A03867	3/25/2009	\$ 758.77	Lt Governor's Office	C5521011	FOLDING CHAIRS
	Subtotal	\$15,002.91			
P096X00060	6/9/2009	\$ 9,720.00	GSA	N2432201	PENS INV DT:6/21/09
P096X00058	6/9/2009	\$ 1,432.20	GSA	N2432201	BINDERS INV DT:6/21/09
P096X00059	6/9/2009	\$ 870.00	GSA	G0097149	BINDERS
P096A04885	6/9/2009	\$ 740.00	AHRD	M0097870	FOLDERS
P096A04896	6/9/2009	\$ 373.35	DOAG	S0097692	HP LASER JET CARTRIDGE
P096X00061	6/10/2009	\$ 1,881.84	GSA	D0096550	CARTRIDGES
	Subtotal	\$15,017.39			

Appendix 8:**Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List****FY 2009 continued**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A05827	8/5/2009	\$10,677.00	DPHSS	I3076001	IMAGE RUNNER C3080 S#DBE01496 DADF-L1
P096A05837	8/5/2009	\$ 1,063.00	DPHSS	M0862201	EXECUTIVE TABLE,PROJECTION SCREEN,FREIGH
P096A05836	8/5/2009	\$ 145.56	DPHSS	S1132201	A#80266 WHITE BOARD INV DT#03/11/09
P096A05850	8/6/2009	\$ 3,196.00	DPHSS	N2432201	PAPER SHREDDER
P096A05890	8/7/2009	\$12,500.00	DPHSS	W0098810	42 POD W/4 DRAWER + FREIGHT COST
P096A05892	8/7/2009	\$11,304.04	DPHSS	G0097275	OFFICE FURNITURES
P096A05885	8/7/2009	\$ 6,350.00	DPHSS	W0098810	24"-4 MINI POD W/4 DRAWER + FREIGHT COST
	Subtotal	\$45,235.60			
P096X00068	9/9/2009	\$14,976.00	GSA	J0083599	TOILET PAPER 96 RLS
P096A06510	9/9/2009	\$ 7,244.50	Homeland Security	M0098313	PENS
P096A06505	9/9/2009	\$ 2,765.00	DOC	J0083235	LAUNDRY DETERGENT
P096A06519	9/9/2009	\$ 2,604.00	DPHSS	S0098293	MICR CARTRIDGES +SHIPPING
P096A06515	9/9/2009	\$ 165.90	DPHSS	B2376601	OFFICE SUPPLIES
P096A06534	9/10/2009	\$ 387.00	GSA	I3076001	CARTRIDGES
P096A06531	9/10/2009	\$ 120.20	DISID	P0076701	RIBBON CASSETE
P096A06561	9/11/2009	\$ 504.95	Customs	X0012204	PRINTER CARTRIDGES
P096A06581	9/11/2009	\$ 125.00	Customs	M0097870	PRINTER CARTRIDGES
	Subtotal	\$28,892.55			
FY 2009 Total		\$145,641.97			

Appendix 8:

Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List

FY 2010

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A06110	8/18/2009	\$13,039.00	GPD	R0098632	TACTICAL PANTS G.P.D. SUPPLIES
P096A06101	8/18/2009	\$ 3,022.90	DPR	R0098632	EASY LADDER W/HANDRAILS
P096A06105	8/18/2009	\$ 2,254.40	BSP	R0098632	CANON DIGITAL CAMERA W/ UNDERWATER HOUSH
	Subtotal	\$18,316.30			
P096A06423	9/3/2009	\$14,784.00	DOL	T0461801	SVC-FURNITURE PANELS & DESK W/CHAIRS &
P096A06421	9/3/2009	\$ 726.00	Office of the AG	N2432201	FILING CABINETS
	Subtotal	\$15,510.00			
P096A07141	9/26/2009	\$11,420.00	DPW	M0098313	ROYAL BLUE/BLACK 14" X 14" X 5" SHOW/
P096A07166	9/26/2009	\$ 5,374.64	DPHSS	M0098313	MONTHLY PLANNER,PENS,CLIPS,MOUSE PAD, COLLAPSIBLE/FOLDABLE MATCH STORAGE POUCH
P096A07136	9/26/2009	\$ 1,780.00	DPW	M0098313	CONFERENCE PORTFOLIO
P096A07149	9/26/2009	\$ 357.15	DPHSS	M0098313	CONFERENCE PORTFOLIO
P096A07283	9/26/2009	\$ 337.50	BSP	M0098313	WHT PLASTIC HANGERS
	Subtotal	\$19,269.29			
P096X00070	9/26/2009	\$ 8,244.00	GSA	S1132201	A#80213 OFFICE SUPPLIES(TENDA) FOLDERS LEGAL SIZE/PAPER COPY (TENDA)
P096X00069	9/26/2009	\$ 6,950.98	GSA	N2432201	A#80217 5 SHELF STEEL CABINET
P096A07172	9/26/2009	\$ 666.24	BSP	S1132201	INKJET COLOR AND TONER
P096A07212	9/26/2009	\$ 556.00	DOL	M0097870	OFFICE SUPPLIES
P096A07263	9/26/2009	\$ 498.90	Office of the AG	C0099200	PRINTER CARTRIDGES
P096A07238	9/26/2009	\$ 496.00	DISID	S0097692	SUPPLIES
P096A07206	9/26/2009	\$ 328.27	DOL	S9031001	PELICAN 1650NF CASE BLK;LID ORGANIZER IN
P096A07239	9/26/2009	\$ 299.88	GPD	S9031001	OFFICE SUPPLIES
P096A07181	9/26/2009	\$ 187.10	DYA	N2432201	11 X 17 WHITE PAPER
P096A07186	9/26/2009	\$ 159.80	DYA	S0098919	TONER
P096A07231	9/26/2009	\$ 150.00	DOL	M0097870	CLEANING SUPPLIES
P096A07271	9/26/2009	\$ 145.00	GPLS	S1851001	OFFICE SUPPLIES
P096A07254	9/26/2009	\$ 74.92	AHRD	N2432201	OFFICE SUPPLIES
P096A07276	9/26/2009	\$ 72.17	Office of the AG	S0098919	OFFICE SUPPLIES
P096A07188	9/26/2009	\$ 50.70	DYA	C5521011	OFFICE SUPPLIES
P096A07194	9/26/2009	\$ 49.90	DYA	P0096538	PRINTER CARTRIDGES
P096A07253	9/26/2009	\$ 42.00	AHRD	S1132201	A#80261 OFFICE SUPPLIES
P096A07179	9/26/2009	\$ 27.12	Dept. of Military Affairs	S0098919	OFFICE SUPPLIES
P096A07153	9/26/2009	\$ 26.89	DOL	S0098919	OFFICE SUPPLIES
P096A07269	9/26/2009	\$ 26.86	DOL	S1132201	A#80221 CARDS BUSINESS
P096A07280	9/26/2009	\$ 10.20	Office of the AG	C0099200	AIR DUSTER
	Subtotal	\$19,062.93			

Appendix 8:

Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A07339	9/28/2009	\$ 8,058.00	GPLS	H2191801	OFFICE FURNITURES/EQUIPMENTS
P096A00246	9/28/2009	\$ 5,705.10	Homeland Security	D4411801	DURANGO SOFA, LOVESEAT & CHAIR, AREA RUG
P096A07327	9/28/2009	\$ 3,371.00	DPHSS	M0711621	OFFICE DESKS & CHAIRS
P096A07366	9/28/2009	\$ 2,290.00	DLM	N2432201	10EA EXECUTIVE CHAIRS
	Subtotal	\$19,424.10			
P106A01036	10/29/2009	\$14,772.00	GPLS	H2191801	LIBRARY FURNITURES
P106A01090	10/30/2009	\$ 4,609.00	BSP	N2432201	METAL STORAGE CABINET
P106A01091	10/30/2009	\$ 4,485.00	BSP	N2432201	13EA SINGLE PED.DESK
P106A01094	10/30/2009	\$ 2,613.96	BSP	N2432201	LAMINATOR;MED BACK CHAIR
P106A01084	10/30/2009	\$ 2,550.00	BSP	R0098632	OFFICE EQUIPMENTS
P106A01087	10/30/2009	\$ 436.68	BSP	S1132201	A#80217 3EA ALUM FRAME WHITE BOARD
P106A01092	10/30/2009	\$ 425.58	BSP	N2432201	TRASH BINS LRGE/MED;ROTARY TRIMMER;BLADE
P106A01089	10/30/2009	\$ 270.12	BSP	R0098632	OFFICE EQUIPMENTS
	Subtotal	\$30,162.34			
P106A01313	11/12/2009	\$ 1,045.00	BSP	T0811001	OFFICE FURNITURES
P106A01332	11/13/2009	\$14,996.29	DPW	M0098064	INSTALLATION/PURCHASE-EMPOWER FURNITURES
	Subtotal	\$16,041.29			
P106X00010	1/26/2010	\$ 9,837.12	GSA	N2432201	OFFICE SUPPLIES
P106X00011	1/26/2010	\$ 2,524.08	GSA	S1132201	HEAVY DUTY DISPENSER
P106A02592	1/26/2010	\$ 1,785.00	BBMR	M0097870	PRINTER CARTRIDGES
P106A02597	1/26/2010	\$ 1,264.00	GPD	S0097692	PRINTER CARTRIDGES
P106A02598	1/26/2010	\$ 690.00	GPD	O0081827	PRINTER CARTRIDGES
P106A02591	1/26/2010	\$ 494.00	BBMR	S0097692	PRINTER CARTRIDGES
	Subtotal	\$16,594.20			
P106X00012	2/8/2010	\$13,158.00	GSA	J0083599	COPIER PAPER
P106X00013	2/8/2010	\$12,269.50	GSA	M0096600	PAPER TOWEL
P106A02802	2/8/2010	\$ 3,075.00	DPHSS	C0099200	PAPER COPY
P106A02815	2/8/2010	\$ 1,460.00	DRT	G0097149	OFFICE SUPPLIES
P106A02823	2/8/2010	\$ 1,018.60	DPHSS	J3756501	SUPPLIES
P106A02813	2/8/2010	\$ 1,012.50	DRT	N2432201	10CS MULTIPLY CARBONLESS ROLLS
P106A02801	2/8/2010	\$ 456.50	DPHSS	X0012204	PAPERS
P106A02797	2/8/2010	\$ 198.96	DLM	S1132201	A#80257 OFFICE SUPPLIES
P106A02808	2/8/2010	\$ 197.50	GPD	O0081827	PRINTER CARTRIDGES
P106A02798	2/8/2010	\$ 141.00	DLM	M0097870	PRINTER CARTRIDGES
P106A02817	2/8/2010	\$ 72.08	DPHSS	S1132201	OFFICE SUPPLIES
P106A02816	2/8/2010	\$ 13.90	DPHSS	N2432201	OFFICE SUPPLIES
	Subtotal	\$33,073.54			

Appendix 8: **Page 6 of 7**
Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A02826	2/9/2010	\$ 9,703.40	DPHSS	J5544401	PREVENTIVE MAINT FOR DIAGNOSTIC EQUIP @
P106A02827	2/9/2010	\$ 9,436.70	DPHSS	J5544401	PREVENTIVE MAINT FOR DIAGNOSTIC EQUIP @
	Subtotal	\$19,140.10			
P106A02901	2/11/2010	\$ 5,250.00	Guam Energy	M0098313	500-UMBRELLA
P106A02902	2/11/2010	\$ 1,225.00	Guam Energy	M0098313	PENS
P106A02897	2/11/2010	\$ 670.00	Guam Energy	M0098313	TRANSLUCENT BLUE HANDLE PLASTIC FAN
P106A02905	2/11/2010	\$ 150.00	Guam Energy	M0098313	VINYL BUSINESS CARD MAGNET
P106A02913	2/12/2010	\$ 2,790.00	Guam Energy	M0098313	GROCERY TOTE BAG,SET UP CHARGE,SHIPPING
P106A02911	2/12/2010	\$ 2,360.00	Guam Energy	M0098313	STAINLESS STEEL TRAVEL MUG
P106A02906	2/12/2010	\$ 1,980.00	Guam Energy	M0098313	TRANSP BLUE WITH WHT CAP
P106A02907	2/12/2010	\$ 855.00	Guam Energy	M0098313	BLUE BALLPOINT PEN W/BLK WRITING INK
	Subtotal	\$15,280.00			
P106X00015	2/15/2010	\$11,520.00	GSA	J0083599	COPIER PAPER
P106X00014	2/15/2010	\$ 9,600.00	GSA	J0083599	TOILET TISSUE
P106X00016	2/15/2010	\$ 1,430.39	GSA	N2432201	SUPPLIES-BINDERS,FOLDER LEGAL
P106X00017	2/15/2010	\$ 918.00	GSA	S1132201	A#80213 SUPPLIES- 1 1/2 VIEW BINDER
	Subtotal	\$23,468.39			
P106A03256	3/2/2010	\$ 3,420.00	DOC	M0096600	LAUNDRY SUPPLIES
P106A03274	3/2/2010	\$ 376.12	DOL	X0012204	XEROX PAPER SUPPLIES
P106A03270	3/2/2010	\$ 299.50	DOL	S1132201	EPSON PRINTER INK
P106A03261	3/2/2010	\$ 228.00	DOC	C0096104	PRINTER CARTRIDGES
P106A03263	3/2/2010	\$ 224.00	DOC	I3076001	PRINTER CARTRIDGES
P106A03265	3/2/2010	\$ 165.93	DPW	N2432201	OFFICE SUPPLIES-BINDER COVER
P106A03235	3/2/2010	\$ 134.32	Office of the AG	S1132201	OFFICE SUPPLIES
P106A03269	3/2/2010	\$ 100.00	DOL	M0097870	TONER
P106A03262	3/2/2010	\$ 89.00	DOC	O0081827	PRINTER CARTRIDGES
P106A03234	3/2/2010	\$ 65.84	Office of the AG	N2432201	OFFICE SUPPLIES
P106A03285	3/3/2010	\$ 2,368.00	DOA	S0097692	STD TRI COLOR INK CARTRIDGES
P106A03281	3/3/2010	\$ 2,335.00	DPHSS	M0096600	PAPER TOWEL,TRASH BAGS
P106A03290	3/3/2010	\$ 1,858.50	DYA	M0096600	SUPPLIES
P106A03280	3/3/2010	\$ 987.50	DPHSS	J0083235	PAPER BATH TISSUE
P106A03299	3/3/2010	\$ 977.96	Customs	X0012204	PRINTER CARTRIDGES/TONER
P106A03287	3/3/2010	\$ 867.00	DOA	O0081827	LASER TONER CARTRIDGE
P106A03322	3/3/2010	\$ 854.79	DPHSS	S1132201	OFFICE SUPPLIES
P106A03286	3/3/2010	\$ 430.00	DOA	S0097692	TWO EA COLOR LASER JET CARTRIDGES
P106A03289	3/3/2010	\$ 229.50	DYA	J0083235	PLASTIC WRAP
P106A03294	3/3/2010	\$ 78.13	DOA	P0076701	RED INK CARTRIDGES
	Subtotal	\$16,089.09			

Appendix 8:

Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A03600	3/15/2010	\$ 752.60	DOA	S1132201	OFFICE SUPPLIES
P106X00024	3/16/2010	\$14,602.00	GSA	S1851001	CUP FOAM/CS-150,FORK/CS-192,SPOON/CS-200
P106X00018	3/16/2010	\$ 9,120.36	GSA	N2432201	20 EA FLAG 3 X 5 DOUBLE SIDED
P106X00023	3/16/2010	\$ 3,250.00	GSA	S1851001	MOP BUCKET/WRINGER COMBO 50EA
P106X00019	3/16/2010	\$ 733.44	GSA	S1132201	SUPPLIES-PENCIL SHARPENERS, ELECTRIC
P106X00020	3/16/2010	\$ 283.20	GSA	G0097149	OFFICE SUPPLIES/PAPER PERFORATOR, TRAYS
	Subtotal	\$28,741.60			
P106A03764	3/22/2010	\$ 2,100.00	DPHSS	C0096104	LTO ULTRUM TAPE CARTRIDGE 100GB
P106A03754	3/22/2010	\$ 720.00	DPHSS	C0099200	COPIER PAPER
P106A03750	3/22/2010	\$ 646.00	DPHSS	S0097692	PRINTER CARTRIDGES
P106A03753	3/22/2010	\$ 613.20	DPHSS	S1132201	A#80266 FOLDERS, MANILA LETTER
P106A03751	3/22/2010	\$ 520.10	DPW	N2432201	OFFICE SUPPLIES
P106A03752	3/22/2010	\$ 298.40	DPW	S1132201	OFFICE SUPPLIES
P106A03749	3/22/2010	\$ 87.60	DPHSS	S1132201	FOLDERS
P106X00025	3/23/2010	\$ 9,349.88	GSA	N2432201	SUPPLIES-ENVELOPS,FOLDERS IN BOXES
P106X00030	3/23/2010	\$ 7,552.00	GSA	M0711601	ALCOHOL ISOPROPYL/BATTERY AA & AAA
P106X00026	3/23/2010	\$ 2,730.40	GSA	S1132201	A#80213 SUPPLIES-CLASP ENVELOP
P106X00029	3/23/2010	\$ 2,619.40	GSA	N2432201	SUPPLIES-PENCILS WOOD,PERCIL CHARPENERS
P106X00031	3/23/2010	\$ 684.32	GSA	S0098919	FASTENER W/ BASE 2", #195
P106A03781	3/23/2010	\$ 154.72	GEPA	X0012201	DIGITAL SYNTHETIC PAPERS
	Subtotal	\$28,076.02			
P106A04671	5/10/2010	\$14,999.89	DPHSS	D5041804	FILE CABINET/INSTALLATION
P106A04649	5/10/2010	\$ 449.00	DOL	T0461801	L TYPE SECRETARIAL DESK
P106A04648	5/10/2010	\$ 397.00	DOL	N2432201	FILING CABINET LEGAL/4 DRAWRS,CHAIR FABR
	Subtotal	\$15,845.89			
P106A05231	6/11/2010	\$13,849.85	DOAG	R0098632	HOOD;GOGGLES;CAP;MITYLITE;SMOKECHASER;
P106A05229	6/11/2010	\$13,350.50	DOAG	R0098632	SAFETY CAN STORAGE CABINET
P106A05224	6/11/2010	\$ 8,361.55	DOAG	R0098632	FIREFIGHTER SAFETY GEARS
P106A05248	6/11/2010	\$ 2,651.10	DOAG	R0098632	PHYSICIAN SCALE-DETECTO, S.TIER LOCKER
	Subtotal	\$38,213.00			
P106A05375	6/22/2010	\$ 7,456.50	DOAG	R0098632	DRIP TORCH/5,CENT PURMP/1,HOSE S-RCK/1
P106A05379	6/22/2010	\$ 6,658.80	DOAG	R0098632	HOSE, H/PRESSURE 1 X 100 FT,12EA
P106A05381	6/22/2010	\$ 1,172.98	DOAG	R0098632	8EA MIDLAND TWO WAY RADIO
P106A05373	6/22/2010	\$ 342.15	DOAG	R0098632	THREE EA ELECTRO-LUMINESCENT STOPWATCH
P106A05402	6/23/2010	\$ 7,281.05	DOAG	R0098632	HEAVY DUTY WHEEL CHOCK BLOCKS/HORIZONTAL
P106A05399	6/23/2010	\$ 2,325.00	DOAG	R0098632	STORAGE CABINET 3EA
	Subtotal	\$25,236.48			
FY 2010 Total		\$397,544.56			

Appendix 9:**Artificial Division and/or Non-Consolidation of Office Supplies and Equipment List****FY 2008**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A01801	12/26/2007	\$ 1,285.00	DPHSS	N0096677	MEDICATION
P086A01837	12/28/2007	\$12,073.60	DPHSS	M0096987	MEDICATION
P086A01834	12/28/2007	\$ 5,160.00	DPHSS	M0098076	MEDICAL SUPPLIES
	Subtotal	\$18,518.60			
P086A00739	1/1/2008	\$14,999.00	DPHSS	A4756001	CLINICAL SVC: 10/01/07-10/16/07, 40HRS
P086A00740	1/1/2008	\$14,997.50	DPHSS	J0083474	LAB TECH: 10/03/07-11/16/07, 50HRS
P086A00626	1/1/2008	\$10,500.00	DPHSS	R7086501	CLINICAL SVC: 01/03/08-01/31/08
P086A01910	1/2/2008	\$ 4,992.00	DPHSS	S0098819	MEDICAL ASSISTANT 01/15/08- 01/25/08
	Subtotal	\$45,488.50			
P086A01893	1/2/2008	\$ 5,847.26	DPHSS	M0098076	MEDICATION
P086A01900	1/2/2008	\$ 5,369.28	DPHSS	M0098076	MEDICAL SUPPLIES
P086A01899	1/2/2008	\$ 3,035.20	DPHSS	P0097040	MEDICAL SUPPLIES
P086A01888	1/2/2008	\$ 2,272.38	DPHSS	P0097040	MEDICAL SUPPLIES
P086A01907	1/2/2008	\$ 1,671.96	DPHSS	M0098076	MEDICAL SUPPLIES
P086A01892	1/2/2008	\$ 1,121.20	DPHSS	M0098076	MEDICATION
P086A01890	1/2/2008	\$ 998.91	DPHSS	M0096987	MEDICINE SUPPLIES
P086A01891	1/2/2008	\$ 871.64	DPHSS	M0096987	ICON PREGNANCY TEST;STREP A KIT;PRICISE
P086A01887	1/2/2008	\$ 730.50	DPHSS	M0096987	KOVATROL I,II & III HIGH/LOW/NORM
P086A01908	1/2/2008	\$ 290.80	DPHSS	J3756501	MEDICATIONS
P086A01942	1/3/2008	\$ 5,475.06	DPHSS	M0096987	MEDICATION
P086A01952	1/3/2008	\$ 2,615.07	DPHSS	M0098076	MEDICATION
P086A01943	1/3/2008	\$ 2,463.12	DPHSS	M0096987	BIOPSY FORCEP;MAYO INSTRUMENT STAND;
P086A01953	1/3/2008	\$ 1,896.00	DPHSS	P0097040	MEDICAL SUPPLIES
P086A01947	1/3/2008	\$ 309.70	DPHSS	P0097040	MEDICAL SUPPLIES
P086A01951	1/3/2008	\$ 293.48	DPHSS	J2551001	MEDICAL SUPPLIES
P086A01945	1/3/2008	\$ 248.80	DPHSS	M0098076	MEDICATION
P086A01944	1/3/2008	\$ 248.54	DPHSS	P0097040	MEDICAL SUPPLIES- SYRINGE,NEEDLES DISP.
P086A01941	1/3/2008	\$ 139.59	DPHSS	M0098076	MEDICATION
P086A01946	1/3/2008	\$ 44.00	DPHSS	M0098076	MEDICAL SUPPLIES
	Subtotal	\$35,942.49			

Appendix 9:

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2008 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A02425	1/24/2008	\$11,206.00	DPHSS	M0098076	MEDICATIONS
P086A02417	1/24/2008	\$ 8,715.00	DPHSS	M0098076	MEDICINE SUPPLIES
P086A02429	1/24/2008	\$ 6,000.00	DPHSS	M0098076	PORTABLE BLOOD PRESSURE MONITOR W/
P086A02420	1/24/2008	\$ 5,242.00	DPHSS	M0098076	MEDICAL SUPPLIES
P086A02419	1/24/2008	\$ 4,890.60	DPHSS	M0098076	MEDICINE SUPPLIES
P086A02423	1/24/2008	\$ 2,534.86	DPHSS	M0098076	MEDICAL SUPPLIES
P086A02421	1/24/2008	\$ 2,283.80	DPHSS	P0097040	MEDICAL SUPPLIES
P086A02418	1/24/2008	\$ 1,145.70	DPHSS	M0096987	MEDICATIONS
P086A02427	1/24/2008	\$ 985.64	DPHSS	M0098076	MEDICATION
P086A02422	1/24/2008	\$ 786.78	DPHSS	J2551001	PEDIARIX VI
P086A02430	1/24/2008	\$ 461.50	DPHSS	J3756501	MEDICAL SUPPLIES
P086A02433	1/24/2008	\$ 428.74	DPHSS	M0098076	MEDICATION
P086A02424	1/24/2008	\$ 360.00	DPHSS	P0097040	MEDICAL SUPPLIES
P086A02432	1/24/2008	\$ 275.88	DPHSS	M0096987	MEDICATION
P086A02431	1/24/2008	\$ 233.26	DPHSS	M0098076	MEDICATION
P086A02426	1/24/2008	\$ 177.72	DPHSS	M0096987	SCISSORS STRAIGHT DEAVER
P086A02428	1/24/2008	\$ 90.00	DPHSS	P0097040	MEDICAL SUPPLIES
P086A02447	1/25/2008	\$ 2,782.56	DPHSS	M0096987	MEDICATION
P086A02452	1/25/2008	\$ 864.00	DPHSS	J3756501	MEDICAL SUPPLIES
	Subtotal	\$49,464.04			
P086A02977	2/20/2008	\$ 177.55	DOAG	M0096987	BEAKER
P086A02998	2/21/2008	\$11,813.50	DPHSS	M0096987	MEDICINE SUPPLIES
P086A03018	2/21/2008	\$ 7,564.48	DPHSS	M0096987	MEDICINES SUPPLIES
P086A03043	2/21/2008	\$ 5,440.00	DMHSA	M0096987	INSTANT DRUG TEST
P086A03019	2/21/2008	\$ 3,000.00	DPHSS	M0098076	MEDICAL SUPPLIES
P086A03000	2/21/2008	\$ 2,168.40	DPHSS	J2551001	MEDICATIONS
P086A03003	2/21/2008	\$ 259.26	DPHSS	M0098076	MEDICINES SUPPLIES
P086A03031	2/21/2008	\$ 92.07	DYA	S9031001	SAFETY SUPPLIES
P086A03052	2/22/2008	\$ 159.92	DYA	M0098076	MEDICAL SUPPLIES
P086A03051	2/22/2008	\$ 156.00	DYA	J2551001	MEDICAL SUPPLIES
P086A03072	2/22/2008	\$ 115.40	DYA	M0098076	MEDICAL SUPPLIES
	Subtotal	\$30,946.58			
P086A03913	4/16/2008	\$14,999.00	DPHSS	R7086501	CLINICAL SVC: 03/26/08-03/27/08 12HRS
P086A03912	4/16/2008	\$ 5,469.00	DPHSS	O0806501	PROF CLINICAL SVCS 06/18/08 TO 06/30/08
	Subtotal	\$20,468.00			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2008 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A04132	4/25/2008	\$ 7,018.56	DPHSS	M0096987	MEDICATION
P086A04137	4/25/2008	\$ 7,018.56	DPHSS	M0096987	MEDICATION
P086A04136	4/25/2008	\$ 2,423.58	DPHSS	M0096987	MEDICATION
P086A04133	4/25/2008	\$ 1,510.50	DPHSS	M0098076	MEDICATION
P086A04134	4/25/2008	\$ 1,264.09	DPHSS	M0096987	BLOOD COLLECTION/TOURNIQUET/CENTRIFUGE
P086A04126	4/25/2008	\$ 1,103.72	DPHSS	M0096987	MEDICAL SUPPLIES
P086A04125	4/25/2008	\$ 644.82	DPHSS	M0098076	MISC MEDICAL SUPPLIES
P086A04135	4/25/2008	\$ 336.20	DPHSS	M0098076	MEDICATION
P086A04129	4/25/2008	\$ 323.64	DPHSS	M0098076	MEDICATION
P086A04123	4/25/2008	\$ 320.49	DPHSS	M0096987	VERRUCA-FREEZE STARTER KIT
P086A04130	4/25/2008	\$ 192.51	DPHSS	M0096987	MISC SUPPLIES
P086A04131	4/25/2008	\$ 172.70	DPHSS	J2551001	MEDICAL SUPPLIES
P086A04119	4/25/2008	\$ 105.62	DPHSS	M0098076	MEDICATION
	Subtotal	\$22,434.99			
P086A04661	5/29/2008	\$12,900.00	DPHSS	M0098076	MEDICINE SUPPLIES
P086A04642	5/29/2008	\$ 4,440.00	GFD	M0096987	MEDTRONIC RECHARGEABLE BATTERY
	Subtotal	\$17,340.00			
P086A06154	9/5/2008	\$ 7,228.00	DPHSS	M0098076	MEDICATION
P086A06155	9/5/2008	\$ 6,750.00	DPHSS	P0097040	RIFAMPIN 150MG CAPS
P086A06159	9/5/2008	\$ 6,193.00	DPHSS	M0098076	ETHAMBUTOL;VITAMIN B6 50MG;VIT B6 25MG
	Subtotal	\$20,171.00			
P086A06453	9/11/2008	\$ 4,494.70	DPHSS	M0098076	MEDICATION
P086A06502	9/11/2008	\$ 800.70	DPHSS	J2551001	SLIDER STAPH KT/COTTON TIP APPLICATOR ST
P086A06616	9/12/2008	\$ 5,298.20	DPHSS	M0098076	PULSE OXIMETER/FETAL DOPPLER HUNTLEIGH
P086A06612	9/12/2008	\$ 4,226.96	DPHSS	P0097040	MEDICATIONS
P086A06615	9/12/2008	\$ 2,166.00	DPHSS	M0096987	MEDICAL SUPPLIES
P086A06611	9/12/2008	\$ 1,828.20	DPHSS	M0098076	MEDICATION
P086A06627	9/12/2008	\$ 1,497.07	DPHSS	M0098076	PREVNAR VACCINE; MENACTRA VI
P086A06606	9/12/2008	\$ 818.00	DPHSS	M0098076	MEDICATION
P086A06607	9/12/2008	\$ 533.34	DPHSS	M0096987	MEDICATION
P086A06605	9/12/2008	\$ 482.18	DPHSS	M0096987	MEDICATION
P086A06622	9/12/2008	\$ 45.30	DPHSS	J2551001	HARTMAN MOSQUITO FORCEPS CVD 3.5
	Subtotal	\$22,190.65			
P086A01222	11/27/2007	\$ 7,486.57	DPHSS	P3696001	P#106942343 DT:12/13/07 CPT#99213
P086A01221	11/27/2007	\$ 7,462.65	DPHSS	P0097039	P#000012440 DT:12/07/07 CPT#77055
	Subtotal	\$14,949.22			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2008 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A01340	11/30/2007	\$11,999.00	DPHSS	G0096636	P#048661 DT:11/20/07 CPT#77052/57
P086A01338	11/30/2007	\$ 5,937.59	DPHSS	I0096062	P#5203MUSS00 DT:12/14/07 CPT#99214
P086A01339	11/30/2007	\$ 514.31	DPHSS	H0096997	P#7555-08050001 DT:04/14/08 CPT#99243
	Subtotal	\$18,450.90			
FY 2008 Total		\$ 316,364.97			

FY 2009

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A06262	9/9/2008	\$ 4,286.70	DMHSA	P9866504	MISC MATERIALS/SUPPLIES
P086A06319	9/9/2008	\$ 2,817.50	DMHSA	P9866504	MISC MATERIALS/SUPPLIES
P086A06253	9/9/2008	\$ 1,336.30	DMHSA	P9866504	MISC MATERIAL/SUPPLIES
P086A06263	9/9/2008	\$ 577.50	DMHSA	P9866504	ONE VSVT CD-ROM
P086A06268	9/9/2008	\$ 547.80	DMHSA	P9866504	INTROD KIT ADCQ, ADCQ KEY DISK
P086A06281	9/9/2008	\$ 25.00	DPHSS	J3756501	MEDICATION
P086A06280	9/9/2008	\$ 3.60	DPHSS	M0096987	BEDPAN;TRAY;STETHOSCOPE
P086A06389	9/10/2008	\$ 458.47	DPHSS	I4231001	MOS.BREEDER;GLUBOARDS;RESISTALL LABEL PP
P086A06494	9/11/2008	\$ 8,484.68	DPHSS	C7926001	MEDICAL/LAB/PROGRESS NOTES FORMS
P086A06501	9/11/2008	\$ 462.56	DPHSS	J2551001	MIDDLEBROOK AGAR
P086A06525	9/11/2008	\$ 55.00	GPD	J2551001	7H10;MYCOBACTERIA AGAR
	Subtotal	\$19,055.11			
P096A01181	11/5/2008	\$14,973.00	DPHSS	V0071048	CLINICAL SVCS 11/04 TO 11/14/08 44HRS
P096A01180	11/5/2008	\$ 1,996.00	DPHSS	M0098076	BOTTLE TYPE THERMOMETERS
P096A01204	11/6/2008	\$ 5,053.48	DPHSS	I0096062	GAS COUPONS
	Subtotal	\$22,022.48			
P096A01283	11/10/2008	\$13,770.00	DPHSS	H0097068	PROFESSIONAL SVCS RENDERED
P096A01281	11/10/2008	\$ 2,665.00	DPHSS	C0097185	TESTING & CERTIFICATION SVCS FOR 2009
P096A01290	11/10/2008	\$ 1,378.00	GRTA	L0092355	DRUG TESTING
P096A01305	11/12/2008	\$ 1,400.00	DPHSS	H0096997	P#23678.0 DT:03/19/09 CPT#99213/76645
	Subtotal	\$19,213.00			
P096A01441	11/18/2008	\$14,999.00	DPHSS	A4756001	CLINICAL SVCS FR:12/01/08-12/15/08 36HRS
P096A01426	11/18/2008	\$12,723.20	DPHSS	S0099066	CLINICAL SVCS 11/24/08-12/05/08 64HRS
P096A01429	11/18/2008	\$ 2,740.02	DPHSS	M0098076	BETAMETHASONE
P096A01431	11/18/2008	\$ 1,382.40	DPHSS	M0096987	VALERATE;CLOBETASOL CREAM;
P096A01430	11/18/2008	\$ 918.93	DPHSS	M0098076	CALCITRIOL 10BT
P096A01461	11/19/2008	\$ 1,200.00	DPHSS	C0099220	MEDICINE SUPPLIES
	Subtotal	\$33,963.55			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A01523	11/25/2008	\$ 6,855.37	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01516	11/25/2008	\$ 5,135.67	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01522	11/25/2008	\$ 3,039.28	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01518	11/25/2008	\$ 352.48	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01527	11/25/2008	\$ 321.29	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01528	11/25/2008	\$ 57.30	DPHSS	M0096987	MEDICAL SUPPLIES
P096A01567	11/26/2008	\$ 4,260.60	DPHSS	M0096987	LOVASTATIN TAB 40MG
P096A01561	11/26/2008	\$ 1,730.23	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01566	11/26/2008	\$ 1,580.45	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01569	11/26/2008	\$ 391.78	DPHSS	P0097040	LISINOPRIL;METHOCARBAMOL;MUPIROCIN
P096A01550	11/26/2008	\$ 329.63	DPHSS	M0096987	BACITRACIN OINTMENT 1OZ.
P096A01549	11/26/2008	\$ 292.38	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01562	11/26/2008	\$ 124.85	DPHSS	M0096987	DESMOPRESSIN ACETATE 0.2MG
	Subtotal	\$24,471.31			
P096A01645	12/1/2008	\$ 5,998.68	DPHSS	M0098076	23-038004 SURE-VUE SELECT RUBELLA TEST K
P096A01641	12/1/2008	\$ 4,709.10	DPHSS	G0097313	ASST EDUCATIONAL MATERIALS ON HIV PRE-
P096A01650	12/1/2008	\$ 3,478.20	DPHSS	M0096987	CHECKCELL 3EA;COR-QC #2400 1EA;PANOSCRN
P096A01643	12/1/2008	\$ 1,474.78	DPHSS	M0098076	MEASLES(RUBEOLA)IGG ELISA II WAMPOLET/IG
P096A01644	12/1/2008	\$ 639.62	DPHSS	M0096987	RUBELLA IGG ELISA II WAMPOLE LAB TEST KT
P096A01670	12/2/2008	\$ 5,065.55	DOC	M0098076	MEDICATION
P096A01728	12/3/2008	\$ 3,699.56	DPHSS	M0098076	LEVAQUIN 500MG TAB
P096A01703	12/3/2008	\$ 2,410.00	DPHSS	G0097313	EDUCATIONAL MATERIALS
P096A01729	12/3/2008	\$ 2,148.00	GPD	A0096755	K-9 DOG MEDICATION
P096A01725	12/3/2008	\$ 1,940.23	DPHSS	M0096987	5EA 400MG AVELOX TABS 30'S
P096A01689	12/3/2008	\$ 943.00	DPHSS	M0096987	MEDICATION
P096X00011	12/3/2008	\$ 938.40	GSA	M0098076	MEDICAL SUPPLIES
	Subtotal	\$33,445.12			
P096A01846	12/10/2008	\$14,500.00	DPHSS	G0097517	ORASURE COUNSELING & TESTING SVCS
P096A01857	12/10/2008	\$ 4,000.00	DPHSS	D0096795	PHARMACIST SVCS 09/09/09 TO 09/29/09
P096A01858	12/10/2008	\$ 4,000.00	DPHSS	A0098427	PHARMACY SVCS 04/20/09-05/01/09
P096A01939	12/11/2008	\$ 119.70	GPD	I4231001	7176-04 ECONOMY BELT X-LARGE
P096A01948	12/12/2008	\$ 9,807.02	DPHSS	J5544401	SANYO REFRIGERATOR /5.4CU FT UNDERCOUNTE
	Subtotal	\$32,426.72			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A01523	11/25/2008	\$ 6,855.37	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01516	11/25/2008	\$ 5,135.67	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01522	11/25/2008	\$ 3,039.28	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01518	11/25/2008	\$ 352.48	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01527	11/25/2008	\$ 321.29	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01528	11/25/2008	\$ 57.30	DPHSS	M0096987	MEDICAL SUPPLIES
P096A01567	11/26/2008	\$ 4,260.60	DPHSS	M0096987	LOVASTATIN TAB 40MG
P096A01561	11/26/2008	\$ 1,730.23	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01566	11/26/2008	\$ 1,580.45	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01569	11/26/2008	\$ 391.78	DPHSS	P0097040	LISINOPRIL;METHOCARBAMOL;MUPIROCIN
P096A01550	11/26/2008	\$ 329.63	DPHSS	M0096987	BACITRACIN OINTMENT 1OZ.
P096A01549	11/26/2008	\$ 292.38	DPHSS	M0098076	MEDICINE SUPPLIES
P096A01562	11/26/2008	\$ 124.85	DPHSS	M0096987	DESMOPRESSIN ACETATE 0.2MG
	Subtotal	\$24,471.31			
P096A01645	12/1/2008	\$ 5,998.68	DPHSS	M0098076	23-038004 SURE-VUE SELECT RUBELLA TEST K
P096A01641	12/1/2008	\$ 4,709.10	DPHSS	G0097313	ASST EDUCATIONAL MATERIALS ON HIV PRE-
P096A01650	12/1/2008	\$ 3,478.20	DPHSS	M0096987	CHECKCELL 3EA;COR-QC #2400 1EA;PANOSCRN
P096A01643	12/1/2008	\$ 1,474.78	DPHSS	M0098076	MEASLES(RUBEOLA)IGG ELISA II WAMPOLET/IG
P096A01644	12/1/2008	\$ 639.62	DPHSS	M0096987	RUBELLA IGG ELISA II WAMPOLE LAB TEST KT
P096A01670	12/2/2008	\$ 5,065.55	DOC	M0098076	MEDICATION
P096A01728	12/3/2008	\$ 3,699.56	DPHSS	M0098076	LEVAQUIN 500MG TAB
P096A01703	12/3/2008	\$ 2,410.00	DPHSS	G0097313	EDUCATIONAL MATERIALS
P096A01729	12/3/2008	\$ 2,148.00	GPD	A0096755	K-9 DOG MEDICATION
P096A01725	12/3/2008	\$ 1,940.23	DPHSS	M0096987	5EA 400MG AVELOX TABS 30'S
P096A01689	12/3/2008	\$ 943.00	DPHSS	M0096987	MEDICATION
P096X00011	12/3/2008	\$ 938.40	GSA	M0098076	MEDICAL SUPPLIES
	Subtotal	\$33,445.12			
P096A01846	12/10/2008	\$14,500.00	DPHSS	G0097517	ORASURE COUNSELING & TESTING SVCS
P096A01857	12/10/2008	\$ 4,000.00	DPHSS	D0096795	PHARMACIST SVCS 09/09/09 TO 09/29/09
P096A01858	12/10/2008	\$ 4,000.00	DPHSS	A0098427	PHARMACY SVCS 04/20/09-05/01/09
P096A01939	12/11/2008	\$ 119.70	GPD	I4231001	7176-04 ECONOMY BELT X-LARGE
P096A01948	12/12/2008	\$ 9,807.02	DPHSS	J5544401	SANYO REFRIGERATOR /5.4CU FT UNDERCOUNTE
	Subtotal	\$32,426.72			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A01992	12/15/2008	\$ 3,930.12	DOC	M0098076	TOOTHPASTE & SANITARY NAPKINS
P096A02022	12/16/2008	\$ 6,139.00	DPHSS	J5544401	LAB FREEZER
P096A02064	12/17/2008	\$11,005.07	GEPA	J5544401	PREVENTIVE MAINT
P096A02058	12/17/2008	\$ 996.00	DPHSS	J3756501	CLEANING SUPPLIES
	Subtotal	\$22,070.19			
P096A02104	12/19/2008	\$14,999.00	DPHSS	J0083474	LABORATORY SVCS 02/02/09-02/27/09 43HRS
P096A02086	12/19/2008	\$14,000.00	DPHSS	O0806501	CLINICAL SVCS 12/22/08-01/05/09 64HRS
	Subtotal	\$28,999.00			
P096A02719	1/28/2009	\$ 5,836.36	DPHSS	M0096987	FILM DF54,FILM DF58 & LIDOCAINE HCL
P096A02718	1/28/2009	\$ 2,310.00	DPHSS	P0097040	SEPTOCAINE 4% W/EPI 1.7ML
P096A02730	1/28/2009	\$ 1,382.64	DOC	M0098076	SENSODYNE TOOTHPASTE/FIXODENT DENTURE
P096A02717	1/28/2009	\$ 540.66	DPHSS	J5544401	SPRAY CLEANER & ISOPROPYL ALCOHOL
P096A02770	1/30/2009	\$12,716.00	Homeland Security	S9031001	SUPPLIES
P096A02769	1/30/2009	\$10,139.85	Homeland Security	I4231001	15 NIGHT JAQUAR BINOCULARS SYSTEM TOTAL
P096A02772	1/30/2009	\$ 4,349.10	Homeland Security	I4231001	15 BINOCULARS AB10510 BARSKA 7X50 TATICA
	Subtotal	\$37,274.61			
P096A03509	3/11/2009	\$ 9,340.02	DPHSS	M0098076	3A77-28 HIV I/II COMBO TEST
P096A03519	3/11/2009	\$ 1,920.82	DPHSS	P0097233	GUAM VITAL RECORDS + SHIPPING CHARGES
P096A03523	3/11/2009	\$ 138.00	DPHSS	M0098076	EPINEPHRINE 1MG
P096A03580	3/12/2009	\$ 1,700.00	DPHSS	P0097040	DCA 2000 REAGENT KIT
P096A03554	3/12/2009	\$ 765.00	DPHSS	P0097040	MEDICATION
P096A03555	3/12/2009	\$ 531.00	DPHSS	P0097040	DCA REAGENT KIT #5035 REF: SRCHC LAB
P096A03557	3/12/2009	\$ 524.40	DPHSS	P0097040	DCA REAGENT KIT
P096A03560	3/12/2009	\$ 429.00	DPHSS	M0098076	NEBU W/T TUBING & MOUTHPIECE HCS4482
P096A03553	3/12/2009	\$ 185.50	DPHSS	P0097040	MEDICATION
P096A03561	3/12/2009	\$ 117.00	DPHSS	P0097040	MEDICATION
P096A03626	3/13/2009	\$ 3,315.20	DPHSS	M0098076	MEDICATIONS
P096A03627	3/13/2009	\$ 1,142.46	DPHSS	M0096987	ACETAMINOPHEN 325MG. SUPP
	Subtotal	\$20,108.40			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A03681	3/17/2009	\$ 8,941.68	DPHSS	M0098076	CARBAMAZEPINE;CALCIUM ACETATE;CALCITRIOL
P096A03666	3/17/2009	\$ 6,915.60	DPHSS	M0098076	ALBUTEROL;CALCIUM ACETATE
P096A03679	3/17/2009	\$ 6,840.00	DPHSS	M0098076	CALCIUM ACETATE
P096A03663	3/17/2009	\$ 1,840.78	DPHSS	M0096987	AMOXICILLIN 250MG,500MG AMOX/CLAV 250MG
P096A03680	3/17/2009	\$ 1,727.67	DPHSS	M0096987	BETAMETHASONE DIPRO CREAM
P096A03669	3/17/2009	\$ 1,490.90	DPHSS	M0096987	ATENOLOL 50MG TABS/ASPIRIN 81MG TAB
P096A03700	3/17/2009	\$ 994.40	DPHSS	M0096987	SYRINGE,INSULIN 1/2CC 30GX5/16"SHORT
P096A03664	3/17/2009	\$ 527.91	DPHSS	M0098076	AMOX/CLAV;AMOXICILLIN
P096A03668	3/17/2009	\$ 423.30	DPHSS	M0098076	AZITHROMYCIN;AZITHROMYCIN.
P096A03667	3/17/2009	\$ 341.39	DPHSS	M0096987	ALBUTEROL 2MG TABLT
P096A03683	3/17/2009	\$ 115.00	DPHSS	M0096987	CARBAMAZEPINE CHEW 100MG
P096A03709	3/18/2009	\$ 4,612.70	DPHSS	M0096987	MEDICINE SUPPLIES
P096A03722	3/18/2009	\$ 1,074.73	DPHSS	M0098076	DDAVP;DEXAMETHASONE;DIGOXIN;DITIAZEN;DIP
P096A03714	3/18/2009	\$ 679.00	DPHSS	M0098076	CLINDAMYCIN;CLONIDINE;CLOTRIMAZOLE;COLCH
P096A03723	3/18/2009	\$ 273.25	DPHSS	M0096987	DIPHENHYDRAMINE 25MG TABS
P096A03716	3/18/2009	\$ 258.48	DPHSS	P0097040	CORTOMYCIN O/S 10ML
P096A03713	3/18/2009	\$ 108.69	DPHSS	M0096987	CLINDAMYCIN 1% TROPICAL GEL
P096A03708	3/18/2009	\$ 62.70	DPHSS	M0098076	HYDROCORTISONE
P096A03741	3/19/2009	\$ 5,000.00	DPHSS	M9887101	MEDIA CAMPAIGN-GU BREAST & CERVICAL CANC
P096A03731	3/19/2009	\$ 2,993.06	DPHSS	M0098076	GLIPIZIDE;GLYBURIDE;GUAFENESIN.
P096A03215	3/19/2009	\$ 2,138.76	DPHSS	M0098076	HUMULIN;HYDRALAZINE;HYDROXYZINE;IMDUR;
P096A03349	3/19/2009	\$ 1,811.21	DPHSS	M0098076	LEVOTHYROXINE & LISINOPRIL
P096A03607	3/19/2009	\$ 1,450.63	DPHSS	M0098076	MEBENDAZOLE;MECLIZINE;MEDROXYPROGESTERON
P096A03737	3/19/2009	\$ 1,298.00	DPHSS	P0097040	DCA 2000 REAGENT KT/VAGINAL SPECULM SML
P096A03328	3/19/2009	\$ 1,288.66	DPHSS	M0098076	IPRATROPIUM;ISOSORBIDE;KAYEXALATE;KEPA;K
P096A03455	3/19/2009	\$ 776.16	DPHSS	P0097040	METFORMIN 1000MG
P096A03730	3/19/2009	\$ 692.75	DPHSS	M0096987	GLYBURIDE 3MG TABS
P096A03309	3/19/2009	\$ 496.04	DPHSS	P0097040	IBUPROFEN 400MG & 600MG
P096A03004	3/19/2009	\$ 78.00	DPHSS	J3756501	SPECULUM
	Subtotal	\$55,251.45			
P096A03779	3/23/2009	\$ 9,165.44	DPHSS	M0098076	MEDICINE SUPPLIES
P096A03775	3/23/2009	\$ 4,286.95	DPHSS	M0098076	FELODIPNE;FERROUS SUL;FLOVENT;FLUDROCORT
P096A03773	3/23/2009	\$ 910.48	DPHSS	M0098076	MEDICINE SUPPLIES
P096A03774	3/23/2009	\$ 137.50	DPHSS	M0096987	FERROUS SULFATE ELIXER 220MG/5ML 16OZ.
P096A03780	3/23/2009	\$ 45.33	DPHSS	J3756501	MEDICINE CUPS
P096A03840	3/24/2009	\$ 495.79	DMHSA	M0096987	ONE ULTRAVIOLET-WOODS,LIGHT WITH MAGNIFI
P096A03842	3/24/2009	\$ 298.00	DMHSA	P0097040	ONE LIGHT,EXAM HALOGEN GOOSE NECK MM
	Subtotal	\$15,339.49			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A03999	4/2/2009	\$ 7,101.50	DPHSS	P0097040	MEDICATIONS
P096A03980	4/2/2009	\$ 5,650.00	DPHSS	M0098076	MEDICATIONS
P096A03989	4/2/2009	\$ 5,357.00	DPHSS	S0099013	CLINICAL SVCS 04/28,30/09-05/02,05,07&12
P096A03994	4/2/2009	\$ 3,600.00	DPHSS	H0097068	SVCS RENDERED FOR GUAM TOBACCO CONTROL
P096A03981	4/2/2009	\$ 797.50	DPHSS	M0096987	SYRINGE TB W/NEEDLE SLIP TIP 1CC 27GX1/2
P096A03998	4/2/2009	\$ 428.75	DPHSS	M0098076	EPINEPHRINE;CHERY SYRUP;SIMPLE SYRUP
P096A03997	4/2/2009	\$ 121.50	DPHSS	M0096987	LIDOCAINE HCL INJ. USP
	Subtotal	\$23,056.25			
P096A04033	4/6/2009	\$ 5,012.74	DPHSS	M0098076	MEDICATIONS
P096A04037	4/6/2009	\$ 630.00	DPHSS	P0097040	PRENATAL TAB FOLIC ACID
P096A04036	4/6/2009	\$ 612.99	DPHSS	M0096987	PROPRANOLOL;PREDNISONE;RANITIDINE
P096A04034	4/6/2009	\$ 129.95	DPW	I4231001	ONE EA PUNCTURE RESIST SAFETY SHOES 9W
P096A04032	4/6/2009	\$ 85.08	DPHSS	P0097040	SIMVASTATIN TAB
P096A04031	4/6/2009	\$ 69.74	DPHSS	M0096987	C-PHEN SYRUP BUBBLEGUM;SILDEC DM SYRUP;S
P096A04035	4/6/2009	\$ 17.90	DPHSS	M0098076	MEDICATIONS
P096A04047	4/7/2009	\$11,965.79	DPHSS	P0097233	GUAM VITAL RECORDS + SHIPPING CHARGES
P096A04053	4/7/2009	\$ 9,655.08	DPHSS	M0098076	PIROXICAM/PLAVIX
P096A04039	4/7/2009	\$ 9,220.00	DPHSS	M0098076	MEDICATIONS
P096A04042	4/7/2009	\$ 7,410.84	DPHSS	M0098076	MEDICATIONS
P096A04038	4/7/2009	\$ 5,481.50	DPHSS	M0098076	MEDICATIONS
P096A04055	4/7/2009	\$ 1,988.49	DPHSS	M0098076	MEDICATIONS
P096A04043	4/7/2009	\$ 390.12	DPHSS	M0096987	MEDICATION
P096A04054	4/7/2009	\$ 342.00	DPHSS	P0097040	PRAVASTATIN 80MG TAB
P096A04045	4/7/2009	\$ 243.12	DPHSS	M0098076	TERAZOSIN 5MG CAP
P096A04041	4/7/2009	\$ 95.34	DPHSS	P0097040	PAROXETINE HCL 20MG
P096A04044	4/7/2009	\$ 27.42	DPHSS	P0097040	SODIUM FLUORIDE DROPS
P096A04080	4/8/2009	\$ 1,811.86	DPHSS	J5544401	VITROS GLUCOSE;D CALIBRATOR;VACUUM TUBE;
P096A04081	4/8/2009	\$ 147.55	DPHSS	M0098076	MICROS CONTROLS D01A00145
P096A04083	4/8/2009	\$ 137.00	DPHSS	J3756501	MINIDIL LMG
	Subtotal	\$55,474.51			
P096A04099	4/9/2009	\$ 9,506.00	DPHSS	M0098076	LANTUS INSULIN
P096A04095	4/9/2009	\$ 5,000.00	DPHSS	M9887101	MEDIA CAMPAIGN
P096A04090	4/9/2009	\$ 3,222.40	DPHSS	M0096987	MEDICATION
P096A04102	4/9/2009	\$ 54.53	DPHSS	M0096987	MEDICATIONS
P096A04116	4/10/2009	\$ 310.80	DPHSS	M0098076	MEDICATIONS
	Subtotal	\$18,093.73			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A04146	4/13/2009	\$14,976.60	DPHSS	M0098076	DEPO PROVERA 150MG
P096A04147	4/13/2009	\$11,183.40	DPHSS	M0098076	MEDICATIONS
P096A04170	4/13/2009	\$ 9,637.15	GPD	I4231001	MEDIUM COMMAND LOGISTICS SHELTER
P096A04151	4/13/2009	\$ 3,895.52	DPHSS	M0098076	MEDICATIONS
P096A04155	4/13/2009	\$ 1,697.88	DPHSS	M0096987	CALCITRIOL 0.5MG CAPS;VERAPAMIL 120MG TA
P096A04145	4/13/2009	\$ 1,493.26	DPHSS	M0098076	MEDICATIONS
P096A04148	4/13/2009	\$ 1,192.55	DPHSS	M0098076	MEDICATIONS
P096A04143	4/13/2009	\$ 320.32	DPHSS	M0098076	MEDICATIONS
P096A04144	4/13/2009	\$ 285.90	DPHSS	M0096987	MEDICATION
P096A04154	4/13/2009	\$ 268.70	DPHSS	M0098076	MEDICATIONS
P096A04149	4/13/2009	\$ 221.82	DPHSS	M0096987	ULTRAM ER 100MG TAB
P096A04142	4/13/2009	\$ 168.95	DPHSS	P0097040	TRIAMCINOLONE ACE CREAM & VERAPAMIL TAB
P096A04141	4/13/2009	\$ 167.86	DPHSS	M0096987	MEDICATIONS
P096A04150	4/13/2009	\$ 87.48	DPHSS	J3756501	OFLOXACIN
P096A04176	4/14/2009	\$14,903.19	DPHSS	M0098076	MEDICATION
P096A04204	4/14/2009	\$ 3,646.00	DMHSA	P0097040	MEDICATION
P096A04198	4/14/2009	\$ 1,116.33	GPD	M5571004	MEDICINE SUPPLIES
P096A04178	4/14/2009	\$ 919.44	DPHSS	M0096987	CAPS,CR-9/VIALS, VL-9 DRAM
P096A04203	4/14/2009	\$ 409.50	DMHSA	M0096987	5 BX ACCU-CHECK COMFORT CURV TEST STRIPS
	Subtotal	\$66,591.85			
P096A04338	4/23/2009	\$ 9,917.75	GPD	M0096987	LAB INCUBATOR& REFRIGERATOR/FREEZER
P096A04336	4/23/2009	\$ 8,650.15	GPD	M0096987	LABORATORY FREEZER
	Subtotal	\$18,567.90			
P096X00053	4/28/2009	\$ 2,437.50	GSA	J5544401	LIGHT BULB
P096A04389	4/28/2009	\$ 429.70	DMHSA	J3756501	VIAL CHD RESIST W/CP 13DR & NEEDLE DISP
P096A04388	4/28/2009	\$ 310.00	DMHSA	P0097040	MISC MEDICAL SUPPLIES
P096A04391	4/28/2009	\$ 245.00	DMHSA	M0096987	VIALS CR-16 DRAM W/CAPS
P096A04390	4/28/2009	\$ 28.08	DMHSA	M0098076	MEDICAL SUPPLIES-4 EA SYRINGE
P096A04421	4/29/2009	\$ 9,963.00	DPHSS	M0098076	HUMULIN 70/30
P096A04426	4/29/2009	\$ 9,963.00	DPHSS	M0098076	MEDICATION SUPPLIES
P096A04420	4/29/2009	\$ 9,840.00	DPHSS	M0098076	HUMULIN 7030
P096A04425	4/29/2009	\$ 5,880.00	DPHSS	M0098076	MEDICATION SUPPLIES
	Subtotal	\$39,096.28			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A04752	5/26/2009	\$11,213.70	DPHSS	M0098076	QUIDEL INFLUENZA A/B LATERAL
P096A04739	5/26/2009	\$ 3,085.78	DPHSS	M0098076	MEDICATIONS
P096A04737	5/26/2009	\$ 415.00	DPHSS	M0098076	MEDICAL SUPPLIES
P096A04766	5/27/2009	\$ 9,493.86	DPHSS	M0098076	MEDICAL SUPPLIES
P096A04767	5/27/2009	\$ 5,023.50	DPHSS	M0098076	RELENZA 5MG
P096A04769	5/27/2009	\$ 474.25	DPHSS	J3756501	MEDICAL SUPPLIES
P096A04770	5/27/2009	\$ 195.48	DPHSS	M0098076	KLEENEX
P096A04760	5/27/2009	\$ 122.20	DPHSS	J3756501	ZIPLOCK BAGS
P096A04771	5/27/2009	\$ 39.24	DPHSS	J3756501	BLADE TONGUE
P096A04783	5/28/2009	\$ 4,134.48	DPHSS	M0098076	MEDICAL SUPPLIES
P096A04798	5/28/2009	\$ 1,375.00	Customs	M0096987	ASSTD LATEX HAND GLOVES
P096A04780	5/28/2009	\$ 1,168.30	DPHSS	M0098076	MEDICAL SUPPLIES
P096A04775	5/28/2009	\$ 641.85	DPHSS	J3756501	SANITIZER HAND / ALCOHOL PREP PADS
P096A04784	5/28/2009	\$ 536.70	DPHSS	M0098076	WALL DISPENSING PURELL
P096A04773	5/28/2009	\$ 367.66	DPHSS	M0098076	ANTMICROBIAL HAND SANITIZING/THERMOSCAN
	Subtotal	\$38,287.00			
P096A04878	6/8/2009	\$ 9,389.00	DPHSS	M0098076	MEDICATION SUPPLIES
P096A04893	6/9/2009	\$10,099.76	DPHSS	M0098076	MEDICATION SUPPLIES
P096A04909	6/9/2009	\$ 179.90	BSP	I4231001	81 RESCUE CAN
	Subtotal	\$19,668.66			
P096A05115	7/13/2009	\$10,887.04	DPHSS	M0098076	MEDICINE SUPPLIES
P096A05378	7/14/2009	\$ 3,661.60	DPHSS	M0098076	GLUCOSE TOL BEVERAGE/GLOVES MED/LABCOAT
P096A05376	7/14/2009	\$ 2,776.15	DPHSS	M0098076	MEDICATIONS
P096A05386	7/14/2009	\$ 2,769.28	DPHSS	M0098076	MEDICATIONS
P096A05390	7/14/2009	\$ 2,103.72	DPHSS	M0098076	BAYER/KOVA-TROL
P096A05381	7/14/2009	\$ 1,158.32	DPHSS	M0098076	MEDICATION
P096A05384	7/14/2009	\$ 729.10	DPHSS	M0098076	DIP QUICK STAIN SET SOLUTION
P096A05383	7/14/2009	\$ 186.00	DPHSS	M0096987	MICROSCOPE SLIDE BOX
P096A05377	7/14/2009	\$ 151.60	DPHSS	J3756501	VCTNER GLS 7.0ML RED 100/B 10B
	Subtotal	\$24,422.81			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A05421	7/16/2009	\$ 3,045.00	DPHSS	M0098076	ACCUCHECK COMFORT CURVE STRIPS
P096A05439	7/16/2009	\$ 2,131.22	DPHSS	M0098076	MEDICATIONS
P096A05429	7/16/2009	\$ 1,892.40	DPHSS	M0098076	MEDICINE SUPPLIES
P096A05424	7/16/2009	\$ 1,577.30	DPHSS	M0098076	BUTTERFLY 25G/BLOOD COLLECT SFTY/MICROTA
P096A05436	7/16/2009	\$ 293.00	DPHSS	P0097040	SHARP CONTAINER/NEEDLES 25GX5/8"/PREP PA
P096A05448	7/16/2009	\$ 198.00	DPHSS	M0096987	LANCETS SAFE-T-PRO
P096A05437	7/16/2009	\$ 58.93	DPHSS	M0096987	BAG, BIOHAZARD RED
P096A05154	7/17/2009	\$14,227.40	DPHSS	M0098076	MEDICATION
P096A05466	7/17/2009	\$ 1,673.39	DOC	M0098076	MEDICINE SUPPLIES
P096A05474	7/17/2009	\$ 541.46	DOC	M0098076	MEDICINE SUPPLIES
P096A05467	7/17/2009	\$ 467.27	DOC	P0097040	IBUPROFEN AND INDOMETHACIN
P096A05461	7/17/2009	\$ 370.84	DOC	M0098076	MEDICINE SUPPLIES
P096A05475	7/17/2009	\$ 248.85	DOC	P0097040	PIROXICAM 20MG
P096A05464	7/17/2009	\$ 184.23	DOC	P0097040	CEPHALEXIN/DILATIN CAPS
P096A05463	7/17/2009	\$ 172.50	DOC	J5544401	CLINDAMYCIN CAP 300MG
P096A05468	7/17/2009	\$ 48.00	DOC	J5544401	GUIFENESIN/DEXTROMETROPHAN
	Subtotal	\$27,129.79			
P096A06193	8/24/2009	\$ 7,180.50	DPHSS	M0096987	NORTREL / OMEPRAZOLE
P096A06206	8/24/2009	\$ 4,235.00	DPHSS	M0098076	TUBERSOL 5TU
P096A06199	8/24/2009	\$ 2,196.00	DPHSS	M0096987	AMOXICILLIN CLAVULANATE POT 875MG
P096A06197	8/24/2009	\$ 1,040.50	DPHSS	M0096987	DOXAZOSIN MESYLATE/DESMOPRESSIN ACETATE
P096A06198	8/24/2009	\$ 210.34	DPHSS	J5544401	MEDICINE SUPPLIES
P096A06236	8/25/2009	\$ 7,872.30	DPHSS	M0098076	MEDICATION
P096A06237	8/25/2009	\$ 675.00	DPHSS	J5544401	MEDICATION
	Subtotal	\$23,409.64			
P096A06494	9/8/2009	\$11,586.00	DPHSS	M0098076	AVELOX/LEVAQUIN/PYRIDOXINE
P096A06516	9/9/2009	\$ 1,094.25	DPHSS	I4231001	15EA FIRE EXTINGUISHER ABC DCP
P096A06544	9/10/2009	\$ 4,151.18	DPHSS	M0098076	THERMOMETER;VACCINE CHART
	Subtotal	\$16,831.43			
P096A06896	9/22/2009	\$ 763.50	DPHSS	I4231001	FIRST AID KIT
P096A06980	9/23/2009	\$14,243.90	DPHSS	M0098076	RIFAMPIN 300MG;PILL CUTTER;8DRAM RX;12DR
P096A06998	9/24/2009	\$11,820.96	DPHSS	M0098076	MEDICATIONS
P096A07002	9/24/2009	\$ 840.00	DPHSS	M0098076	PREG ICON 25 SER/URI
	Subtotal	\$27,668.36			
FY 2009 Total		\$761,938.64			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2010

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A06186	8/21/2009	\$ 12,418.80	DPHSS	M0096987	MEDICAL SUPPLIES
P096A06188	8/21/2009	\$ 8,190.00	DPHSS	M0096987	MEDICINE SUPPLIES
	Subtotal	\$20,608.80			
P096A06634	9/15/2009	\$ 11,480.00	DPHSS	M0098076	FLUOXETINE;LOTRISONE CRM;MEDROLDOSE PCK;
P096A06645	9/15/2009	\$ 6,036.20	DPHSS	M0098076	GLOVES SM,MED,LRGE/PRELL REFILL/MASK DIS
P096A06633	9/15/2009	\$ 1,868.40	DPHSS	M0098076	TAMIFLU 12MG SUSPENSION/TAMIFLU 45MG TAB
P096A06635	9/15/2009	\$ 51.00	DPHSS	J5544401	ALENDRONATE (FOSAMAX)
	Subtotal	\$ 19,435.60			
P096A06891	9/22/2009	\$ 5,400.00	DPHSS	M0096987	APLISOL(PPD)5TU 50TEST VL 5ML
P096A06901	9/22/2009	\$ 1,762.76	DPHSS	M0098076	900500 ASI RPR CARD TEST F/SYPHILIS TEST
P096A06915	9/22/2009	\$ 374.25	DPW	I4231001	SAFETY VEST 15EA
P096A06889	9/22/2009	\$ 251.47	DPHSS	M0098076	DIPHENHYDRAMINE 25MG
P096A06966	9/23/2009	\$ 8,229.64	GFD	M0096987	93-ES SQUAD-MATE AMBULANCE COT
P096A06973	9/23/2009	\$ 3,048.02	DPHSS	M0098076	MEDICATION
P096A06964	9/23/2009	\$ 1,186.00	DPW	I4231001	TWO EA STANDARD LED ARROW BOARD ORANGE PREM.PANEL WITH REFLECTIVE SHT
P096A06946	9/23/2009	\$ 546.74	DPW	I4231001	CUSTOM SIGN 36X36 DUI SOBRIETY CHECK POI
P096A06958	9/23/2009	\$ 230.00	DPW	I4231001	
P096A06974	9/23/2009	\$ 23.49	DPHSS	J5544401	PAROXETINE 40MG TAB.
P096A07018	9/24/2009	\$ 12,033.15	DPHSS	M0096987	RENAGEL 800MG;RONDEC PE- DM;PRAVASTATIN
P096A07003	9/24/2009	\$ 2,779.90	DPHSS	P0097040	MEDICATIONS
P096A06992	9/24/2009	\$ 2,196.72	DPHSS	J3756501	SANITIZER PURELL
P096A07007	9/24/2009	\$ 599.88	DYA	S9031001	MEDICATION
P096A07019	9/24/2009	\$ 179.00	DPHSS	M0098076	RUBBERMAID IGLOO COOLER W/WHEELS
P096A07000	9/24/2009	\$ 108.50	DPHSS	M0096987	CARVERDILOL 12.5MG/25MG
P096A07001	9/24/2009	\$ 68.10	DPHSS	J5544401	CARVEDILOL 6.25MG TAB
P096A06999	9/24/2009	\$ 62.50	DPHSS	M0096987	GLOVES LATEX LARGE
	Subtotal	\$ 39,080.12			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A07074	9/25/2009	\$ 3,802.20	DPHSS	M0098076	CONTROL COVER GOWNS/LAB.COAT WHT LARGE
P096A07105	9/25/2009	\$ 515.94	DPHSS	M0098076	DURACHILL 75QT RUBBERMAID COOLER
P096A07260	9/26/2009	\$ 6,750.00	DPHSS	O0081835	KITS 100CT ORASURE BULK
P096A07142	9/26/2009	\$ 5,106.08	DPHSS	M0098076	MEDICATION
P096A07138	9/26/2009	\$ 4,875.68	DPHSS	M0098076	MINOCAL CALIBRATION;MINIDIL LMG;MINICLEA
P096A07180	9/26/2009	\$ 3,479.67	DPHSS	M0096987	MEDICATION
P096A07204	9/26/2009	\$ 2,916.00	DPHSS	P0097040	MINOTROL MICROS
P096A07140	9/26/2009	\$ 1,785.45	DPHSS	M0098076	NEEDLE 25G/23G;SYRINGE W/O NEEDLE 3CC;
P096A07183	9/26/2009	\$ 765.00	DOAG	S9031001	EYEWASH & SHOWER COMBO
P096A07252	9/26/2009	\$ 454.50	DLM	M0098076	WALL MOUNT HAND SANITIZER
P096A07148	9/26/2009	\$ 54.00	DYA	S9031001	HYDROGEN PEROXIDE PUMP
P096A07145	9/26/2009	\$ 49.40	DPHSS	J5544401	NORMAL SALINE IRRIGATION 500ML
P096A07308	9/27/2009	\$ 1,064.00	BSP	O0081827	MAXWELL DVD=R BLANK MEDIA DISK/MAXELL 80
	Subtotal	\$31,617.92			
P106A01373	11/16/2009	\$ 10,377.80	DPHSS	M0098076	ABBOTT HIV-AB 1/2 TEST KIT
P106A01356	11/16/2009	\$ 6,728.20	DPHSS	G0097313	HIV PREVENTION SUPPLIES
P106A01355	11/16/2009	\$ 3,161.00	DPHSS	G0097313	HIV PREVENTION SUPPLIES
P106A01354	11/16/2009	\$ 2,142.45	DPHSS	G0097313	HIV PREVENTION SUPPLIES
P106A01377	11/16/2009	\$ 149.54	DMHSA	J3756501	PUREL SANTIZERS/INV # 2900007208
	Subtotal	\$ 22,558.99			
P106A01475	11/19/2009	\$ 2,457.00	DPHSS	M0098076	GLOVE LATEX;MASK N95;SURGICAL FACEMASK
P106A01476	11/19/2009	\$ 210.00	DPHSS	J3756501	SANITIZER PURELL
P106A01539	11/20/2009	\$ 6,975.00	DISID	M0098148	INV#P-9030/DISID DRIVE CIRRUS PLUS POWER
P106A01513	11/20/2009	\$ 6,125.00	DPHSS	M0096987	APLISOL(PPD) 5TU 50TEST VL
	Subtotal	\$ 15,767.00			
P106A01558	11/23/2009	\$ 1,558.80	DOC	M0098076	SUPPLIES
P106A01641	11/25/2009	\$ 13,612.56	DPHSS	P0097887	OCT21-23,2009 GATHER & ASSESS FINANCIAL
	Subtotal	\$ 15,171.36			
P106E00022	12/3/2009	\$ 7,920.00	DPHSS	P0097040	MEDICAL SUPPLIES
P106A01836	12/4/2009	\$ 5,040.00	DPHSS	O0806501	CLINICAL SVCS 12/14/09-01/15/10
P106E00021	12/4/2009	\$ 2,825.00	DPHSS	M0098076	NEEDLE 25GX 1" & 5/8"
	Subtotal	\$ 15,785.00			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A03259	3/2/2010	\$ 5,263.70	DOC	M0098076	MEDICATIONS
P106A03317	3/3/2010	\$ 10,996.00	DPHSS	J3756501	SCREENER, WA SURESITE VISION
P106A03321	3/3/2010	\$ 632.50	DPHSS	M0098076	STETHOSCOPR LITTMANN CLASSIC
P106A03319	3/3/2010	\$ 417.15	DPHSS	J3756501	NEBULIZER, OMRON
P106A03344	3/4/2010	\$ 3,280.00	DPHSS	J5544401	ECG INTERPRETIVE MACHINE
	Subtotal	\$ 20,589.35			
P106A03918	3/30/2010	\$ 11,375.00	DPHSS	J3756501	TABLE EXAM UPHOL 450LBS 7EA
P106A03919	3/30/2010	\$ 3,915.00	DPHSS	J3756501	LAMP HALOGEN W/STAND
P106A03957	3/31/2010	\$ 6,552.00	DPHSS	M0098076	WELCH ALLYN 767 INTEGRATED DIAG SYS/WALL
P106A03964	3/31/2010	\$ 337.28	DOC	M0098076	WALKER INVACARE DUAL RELEASE
	Subtotal	\$ 22,179.28			
P106A04126	4/8/2010	\$ 6,096.64	DPHSS	M0098076	MEDICATIONS
P106A04117	4/8/2010	\$ 3,849.40	DPHSS	J3756501	DISP NEEDLES/SYRINGE/ALCOHOL PREP
P106A04105	4/8/2010	\$ 2,779.00	DPHSS	J3756501	MEDICATION SUPPLIES
P106A04116	4/8/2010	\$ 2,480.52	DPHSS	M0098076	MEDICAL SUPPLIES
P106A04127	4/8/2010	\$ 675.00	DPHSS	P0097040	MEDICATIONS
P106A04122	4/8/2010	\$ 115.00	DPHSS	M0098076	MEDICAL SUPPLIES
P106A04123	4/8/2010	\$ 94.39	DPHSS	J3756501	MASK PRCEDUR EARLOOP/SANITIZER PURELL
P106A04148	4/9/2010	\$ 7,087.20	DPHSS	M0098076	MEDICATIONS
P106A04162	4/9/2010	\$ 1,554.48	DPHSS	M0098076	MEDICATIONS
P106A04163	4/9/2010	\$ 1,124.50	DPHSS	P0097040	MEDICATION SUPPLIES
P106A04159	4/9/2010	\$ 1,056.00	DPHSS	M0098076	DEXTROSE 50% LFS SYRINGE
P106A04151	4/9/2010	\$ 591.00	DPHSS	P0097040	MEDICATION SUPPLIES
P106A04152	4/9/2010	\$ 436.50	DPHSS	M0098076	WHT VASELINE; CHLORHEXYDINE ORAL RINSE
P106A04161	4/9/2010	\$ 294.30	DPHSS	J3756501	STOOL PNEUMATIC
P106A04153	4/9/2010	\$ 285.68	DPHSS	J3756501	ICON 25 HCG TEST 4BX/CS
	Subtotal	\$ 28,519.61			
P106A04210	4/14/2010	\$ 8,552.00	DPHSS	M0098076	MEDICAL SUPPLIES
P106A04235	4/14/2010	\$ 3,996.40	DPHSS	M0098076	SUREVUE SELECT RUBELLA TEST KITS 8 EA
P106A04211	4/14/2010	\$ 1,876.50	DPHSS	M0096987	AFB CONTROL SLIDES
P106A04237	4/15/2010	\$ 5,142.64	DPHSS	M0098076	LABORATORY REAGENTS
P106A04236	4/15/2010	\$ 1,349.48	DPHSS	M0096987	MEDICAL SUPPLIES
P106A04240	4/15/2010	\$ 276.72	DPHSS	M0098076	PREGNANCY TEST KITS,ACETEST REAGENT TABS
P106A04241	4/15/2010	\$ 59.99	DPHSS	M0096987	MEDICATION SUPPLIES
	Subtotal	\$ 21,253.73			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A04287	4/16/2010	\$ 14,989.00	DPHSS	J5544401	HEADMASTER CONTROL
P106A04270	4/16/2010	\$ 8,036.00	DPHSS	M0098076	REFRIGERATOR - VACCINES HPR245
P106A04289	4/16/2010	\$ 1,302.80	DPHSS	M0096987	MEASLES (RUBEOLA)LGG ELISA II 96 TEST
P106A04290	4/16/2010	\$ 333.00	DPHSS	M0098076	RUBELLA TEST KIT
	Subtotal	\$ 24,660.80			
P106A04389	4/26/2010	\$ 12,320.00	DMHSA	H0686601	MEDICAID TAMPER RESISTANT PRESCRIPTION
P106A02564	4/27/2010	\$ 7,275.74	DPHSS	P0097233	VITAL RECORD BASE STOCK FOR BIRTH &
	Subtotal	\$ 19,595.74			
P106A04833	5/19/2010	\$ 4,311.20	DPHSS	M0098076	MEDICATION SUPPLIES
P106A04860	5/20/2010	\$ 4,824.50	DPHSS	M0098076	MEDICATION SUPPLIES
P106A04862	5/20/2010	\$ 2,720.00	DPHSS	M0098076	MEDICATION SUPPLIES
P106A04861	5/20/2010	\$ 576.32	DPHSS	M5571004	HEMOCCULT II TRIPLE SLIDE 34T
P106A04859	5/20/2010	\$ 196.47	DPHSS	M5571004	DIP STAIN TESTING
P106A04884	5/21/2010	\$ 3,186.56	DPHSS	M0098076	MEDICATION SUPPLIES
P106A04887	5/21/2010	\$ 2,664.48	DPHSS	M0098076	AUGMENTIN 125MG;200MG;250MG;400MG
P106A04886	5/21/2010	\$ 1,274.44	DPHSS	M0098076	MEDICATION SUPPLIES
P106A04877	5/21/2010	\$ 1,254.28	DPHSS	M0098076	MEDICATION SUPPLIES
	Subtotal	\$ 21,008.25			
P106A04976	5/26/2010	\$ 4,721.04	DPHSS	M0096987	MEDICATIONS
P106A04962	5/26/2010	\$ 3,202.25	DISID	J3756501	OXYGEN CONCENTRATOR
P106A04975	5/26/2010	\$ 312.40	DPHSS	M0098076	MEDICATION SUPPLIES
P106A05006	5/27/2010	\$ 11,970.00	DPHSS	M0098076	INSULIN SYRINGES 1CC & 1/2CC
P106A05009	5/28/2010	\$ 4,017.60	DPHSS	M0098076	MEDICATION SUPPLIES
P106A05010	5/28/2010	\$ 3,542.36	DPHSS	J3756501	MEDICAL SUPPLIES INV#2010012057
	Subtotal	\$ 27,765.65			
P106A05293	6/16/2010	\$ 7,323.02	DPHSS	A0098651	MEDICAL SUPPLIES
P106A05292	6/16/2010	\$ 7,302.02	DPHSS	A0098651	MEDICATIONS/MEDICAL SUPPLIES
P106A05305	6/17/2010	\$ 636.27	DPHSS	A0098651	MEDICAL SUPPLIES
	Subtotal	\$ 15,261.31			
P106A05723	7/12/2010	\$ 13,105.56	DPHSS	M0098076	NIFEDICAL ER TAB 60MG
P106A05716	7/12/2010	\$ 9,841.20	DPHSS	M0098076	LOSARTAN TAB 100MG;METOPROLOL TAB 25MG
P106A05721	7/12/2010	\$ 6,926.40	DPHSS	M0098076	NIFEDICAL ER 30MG
P106A05705	7/12/2010	\$ 1,693.22	DPHSS	M0098076	MEDICATIONS
P106A05712	7/12/2010	\$ 762.78	DPHSS	M0098076	MEDICATIONS
	Subtotal	\$ 32,329.16			

List of Artificial Division for Medication, Medical Supplies, and Services

FY 2010 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A05792	7/15/2010	\$ 527.44	DOC	M0098076	MEDICAL SUPPLIES
P106A05810	7/16/2010	\$ 6,750.00	DPHSS	O0081835	ORASURE-HIV ORAL FLUID KITS
P106A05818	7/16/2010	\$ 4,086.50	DPHSS	M0098076	900500 SYPHILLIS TESTING;1626 SERODIA TP
P106A05835	7/16/2010	\$ 1,903.51	DPHSS	M0098076	MEDICATIONS
P106A05816	7/16/2010	\$ 1,678.30	DPHSS	J3756501	PNEUMATIC STOOL
P106A05813	7/16/2010	\$ 633.00	DPHSS	M0098076	MEDICAL SUPPLIES
P106A05836	7/16/2010	\$ 497.92	DPHSS	J5544401	SIMVASTATIN(MEDICATION)
P106A05815	7/16/2010	\$ 122.40	DPHSS	M0098076	MEDICATIONS
	Subtotal	\$ 16,199.07			
P106A05854	7/19/2010	\$ 13,510.52	DPHSS	M0098076	RENAGLE 800MG TAB
P106A05840	7/19/2010	\$ 1,211.04	DPHSS	M0098076	MEDICATIONS
P106A05846	7/19/2010	\$ 164.40	DPHSS	M0098076	MEDICATIONS
P106A05841	7/19/2010	\$ 139.32	DPHSS	M0096987	MEDICATION - HYDRALAZINE
P106A05847	7/19/2010	\$ 50.00	DPHSS	J3756501	SCAPEL DISP
P106A05876	7/20/2010	\$ 735.46	DPHSS	M0098076	MEDICATIONS
P106A05878	7/20/2010	\$ 103.43	DPHSS	M0096987	MEDICATIONS
	Subtotal	\$ 15,914.17			
P106A06233	8/10/2010	\$ 6,840.00	DPHSS	M0098076	MEDICATIONS
P106A06234	8/10/2010	\$ 2,866.16	DPHSS	M0098076	MEDICATIONS
P106A06240	8/11/2010	\$ 9,775.72	DPHSS	M0098076	MEDICATIONS
P106A06281	8/11/2010	\$ 6,149.28	DPHSS	M0098076	MEDICATIONS
P106A06263	8/11/2010	\$ 375.50	DPHSS	M0098076	MEDICATIONS
P106A06302	8/12/2010	\$ 2,950.00	DPHSS	J5544401	XRAY MACHINE REPAIR
P106A06306	8/12/2010	\$ 212.03	DPHSS	M0096987	MEDICAL SUPPLIES
	Subtotal	\$ 29,168.69			
P106A06420	8/16/2010	\$ 8,342.18	DPHSS	A0098651	MEDICATIONS
P106A06465	8/17/2010	\$ 9,576.00	DPHSS	M0098076	INSULIN SYRINGES
P106A06474	8/17/2010	\$ 7,848.54	DPHSS	M0098076	SYRINGES/MEDICATION
P106A06457	8/17/2010	\$ 4,854.21	DPHSS	M0098076	MEDICATIONS
P106A06497	8/17/2010	\$ 2,476.68	DOC	M0098076	MEDICATION SUPPLIES
P106A06458	8/17/2010	\$ 39.96	DPHSS	J5544401	MECLIZINE 25MG TAB 100S (OTC LABELED)
P106A06517	8/18/2010	\$ 8,554.29	DPHSS	M0098076	HIV 1/2 PLUS 480 TEST KIT
	Subtotal	\$ 41,691.86			
FY 2010 Total		\$516,161.46			

Appendix 10:

Page 1 of 9

Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List**FY 2008**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A02549	1/30/2008	\$ 3,988.75	BBMR	M9271501	COMPUTER SUPPLIES
P086A02554	1/30/2008	\$ 3,788.00	DRT	C0098440	PANASONIC TOUGHBOOK S#KTYA20278
P086A02555	1/30/2008	\$ 1,008.24	GEPA	S0097692	COMPUTER SUPPLIES
P086A02566	1/31/2008	\$ 4,800.00	GPD	D3366001	SPAM & VIRUS FILTERING & WEB MAIL ACCESS
P086A02576	1/31/2008	\$ 2,295.00	Office of the Governor	C7091001	DELL LATITUDE & LAPTOP CARRYING CASE
P086A02585	1/31/2008	\$ 267.50	DOAG	C0098440	COMPUTER SUPPLIES
P086A02595	2/1/2008	\$ 3,396.00	DISID	S0097692	THINKPAD T61
P086A02605	2/1/2008	\$ 312.40	GPD	N0096228	COMPUTER SUPPLIES
	Subtotal	\$ 19,855.89			
P086A02672	2/5/2008	\$ 2,200.00	DOA	C7091001	BATTER BACK-UPS
P086A02628	2/5/2008	\$ 1,665.00	GPD	M9271501	COMPUTER SUPPLIES
P086A02629	2/5/2008	\$ 599.00	DPHSS	D0096843	TAPE DRIVE MAINT SVCS
P086A02659	2/5/2008	\$ 344.10	DPHSS	C0098440	COMPUTER SUPPLIES
P086A02686	2/6/2008	\$ 7,188.30	DPHSS	S0097692	MAXELL ULTRIUM
P086A02685	2/6/2008	\$ 3,080.70	DPHSS	S0097692	MAXELL ULTRIUM
	Subtotal	\$ 15,077.10			
P086A04155	4/28/2008	\$ 9,172.00	DOC	S0098307	PORT SFP SWITCH
P086A04160	4/28/2008	\$ 56.00	DPHSS	C0098440	TREND HISPEED USB 2.0 4-PORT HUB
P086A04213	4/29/2008	\$ 7,738.00	DOAG	M1293301	COMPUTER HARDWARE- APPLE IMAC
P086A04212	4/29/2008	\$ 1,969.00	DOAG	M1293301	COMPUTER MATERIALS
P086A04211	4/29/2008	\$ 1,668.00	DOAG	M1293301	MAC/APPLE COMPUTER SOFTWARE ADOBE AND
P086A04214	4/29/2008	\$ 98.00	DOAG	O0081827	CASE LOGIC 17" NYLON NOTEBOOK CASE
P086A04245	4/30/2008	\$ 2,605.00	DOAG	D7271501	DELL LAPTOP S#C5JYV1S
P086A04247	4/30/2008	\$ 605.20	GEPA	S0097692	COMPUTER SUPPLIES
P086A04242	4/30/2008	\$ 104.78	DOAG	S0097692	8GB DISKGO USB 2.0 FLASH DRIVE
P086A04237	4/30/2008	\$ 91.83	DRT	C0098440	ALUMINUM CARRYING CASE
	Subtotal	\$ 24,107.81			
P086A04833	6/11/2008	\$ 6,605.00	GEPA	W0098708	COMPUTER EQUIPMENT
P086A04828	6/11/2008	\$ 1,008.00	DLM	M9271501	HDD 1TB SAM HD103UJ SATAII 32MB HD-1TBSA
P086A04841	6/12/2008	\$ 1,991.00	GEPA	C7091001	SONY VAIO NOTEBOOK S#S013100438A
P086A04842	6/12/2008	\$ 1,991.00	GEPA	C7091001	SONY VAIO NOTEBOOK S#S013100446A
P086A04844	6/13/2008	\$ 7,434.00	DLM	C0098440	COMPUTER SUPPLIES(UPS)
P086A04852	6/13/2008	\$ 1,991.00	GEPA	C7091001	SONY VAIO NOTEBOOK S#S013100456A
	Subtotal	\$ 21,020.00			

Appendix 10: **Page 2 of 9**
Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List

FY 2008 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A05461	8/5/2008	\$ 4,475.00	Office of the AG	N0096228	SCAN CANON DR-5010C CLR 600DPI
P086A05462	8/5/2008	\$ 4,475.00	Office of the AG	N0096228	SCAN CANON DR-5010C CLR 600DPI
P086A05457	8/5/2008	\$ 419.00	DYA	C0098440	COMPUTER SUPPLY
P086A05458	8/5/2008	\$ 180.00	DYA	O0081827	COMPUTER SUPPLIES
P086A05469	8/5/2008	\$ 88.00	DYA	S0097692	KINGSTON 2GB USB
P086A05456	8/5/2008	\$ 35.40	DYA	P0096538	MOUSE PAD
P086A05484	8/6/2008	\$ 10,200.00	DMHSA	C7091001	SIX INTER CORE2 DUO 2GHZ 4MB L2 LAPTOPS
P086A05500	8/7/2008	\$ 214.50	DPHSS	C0098440	MEM 4GB KINGSTON DATA TRAVELER
	Subtotal	\$ 20,086.90			
P086A06016	9/2/2008	\$ 1,265.44	DISID	S0097692	COMPUTER SUPPLIES
P086A06015	9/2/2008	\$ 998.60	DISID	C0098440	COMPUTER SUPPLIES
P086A06011	9/2/2008	\$ 345.00	DISID	O0081827	COMPUTER SUPPLIES/MATERIALS
P086A06039	9/2/2008	\$ 99.95	BSP	M0702201	COMPUTER SUPPLIES
P086A06089	9/3/2008	\$ 13,710.00	Homeland Security	A0098076	COMPUTER AND MONITORS
P086A06075	9/3/2008	\$ 595.00	DMHSA	M9271501	FIVE EA UPS MARUSON MIC-900A
	Subtotal	\$ 17,013.99			
P086A06537	9/11/2008	\$ 4,785.48	GPD	D0341504	INV#XCW9FF7X3C 2 COMPUTER AND ACCES
P086A06534	9/11/2008	\$ 2,392.74	GPD	D0341504	COMPUTER 1EA INV#XCWFW6517C
P086A06549	9/11/2008	\$ 2,392.74	GPD	D0341504	COMPUTER 1EA INV#XCWJKR9N8C
P086A06470	9/11/2008	\$ 158.25	DOAG	C0098440	BUFFALO USB/FW400
P086A06642	9/12/2008	\$ 5,904.00	Customs	N0096228	4EA DESKTOP COMPUTER SYS
P086A06571	9/12/2008	\$ 2,550.50	GEC	M9271501	ONE EA LAPTOP COMPUTERS SATELLITE PRO L3
P086A06695	9/13/2008	\$ 1,000.00	GPD	C0096104	COMPUTER BATTERY BACK-UP
P086A06676	9/13/2008	\$ 45.98	GPD	J3756501	COMPUTER SUPPLIES
	Subtotal	\$ 19,229.69			
P086A00658	10/8/2007	\$ 8,900.17	DPHSS	N0096703	PREMIUM CARE RENEWAL
P086A00656	10/8/2007	\$ 4,500.00	DPHSS	S0098367	MAINT/SUPPORT: OCT07-SEP08
P086A00678	10/9/2007	\$ 14,900.00	DPHSS	I0096294	ANNUAL MAINT.FOR 3COM NBX SYSTEM
	Subtotal	\$28,300.17			
FY 2008 Total		\$164,691.55			

Appendix 10: Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List

FY 2009

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P086A06088	9/3/2008	\$ 9,356.00	Homeland Security	O0081827	4 DELL NOTEBOOK W/CARRYING SN:JGCQKH1,
P086A06090	9/3/2008	\$ 3,786.88	Homeland Security	G0609901	EPSON DFX-9000 DOT MATRIX PRINTET
P086A06104	9/4/2008	\$ 2,419.00	DMHSA	N0096608	COMPACT DISC/RECORD FORMS
	Subtotal	\$ 15,561.88			
P086A06614	9/12/2008	\$ 4,785.48	GPD	D0341504	COMPUTER SUPPLIES
P086A06567	9/12/2008	\$ 4,432.00	Guam Energy	D7271501	COMPUTER SUPPLIES
P086A06676	9/13/2008	\$ 151.09	GPD	J3756501	COMPUTER SUPPLIES
P086A06701	9/14/2008	\$ 6,464.00	GPD	D7271501	2EA DELL LATITUDE D630 ATG S#2W4RY1S
	Subtotal	\$ 15,832.57			
P086A06957	9/17/2008	\$ 8,869.00	DOA	I0021524	INSTALLATION OF TOWER
P086A06956	9/17/2008	\$ 99.00	GEPA	O0081827	COMPUTER SUPPLIES
P086A06964	9/17/2008	\$ 89.00	GEPA	P0096538	COMPUTER POWER BACK UP
P086A06980	9/18/2008	\$ 5,778.00	DPW	O0081827	DELL NOTEBOOK LATTITUDE D630
P086A06986	9/18/2008	\$ 1,888.00	DYA	D7271501	DELL OPTIPLX COMPUTER S#CG1RY1S
P086A06872	9/18/2008	\$ 1,272.95	DPW	N0096228	COMPUTER SYSTEM DESKTOP-INTEL C2D 2.66GH
P086A07006	9/18/2008	\$ 1,019.64	DPW	C0098440	ONE EA COMPUTER SYSTEM DESKTOP,CPU 2.4GH
P086A06970	9/18/2008	\$ 495.00	DPHSS	D0097274	COMPUTER SOFTWARE
P086A07005	9/18/2008	\$ 99.00	DPW	N0096228	ONE EA PWR UPS 800AP BLK KNIGHT
	Subtotal	\$ 19,609.59			
P096A00717	10/16/2008	\$ 12,375.00	DPHSS	D3366001	WEB SITE MAINTENANCE FOR OCT2008
P096A00714	10/16/2008	\$ 12,000.00	DPHSS	D3366001	WEB HOSTING SPAM & VIRUS FILTERING & WEB
P096A00715	10/16/2008	\$ 596.00	DPHSS	D3366001	COOL SPOOL ANNUAL MAINT W/TECH SUPPORT
	Subtotal	\$ 24,971.00			
P096A01409	11/17/2008	\$ 2,594.00	GPD	C0097919	CARMANAH PROGRAMMABLES SOLAR POWERED
P096A01419	11/17/2008	\$ 152.00	DYA	S0097692	COMPUTER SUPPLIES
P096A01420	11/18/2008	\$ 14,900.00	DPHSS	I0096294	ANNUAL SOFTWARE MAINTENANCE SVCS NBX
P096A01423	11/18/2008	\$ 12,741.30	DPHSS	N0096703	3 YEAR PREMIUM CARE RENEWAL
P096A01428	11/18/2008	\$ 658.00	Customs	C0096104	ACER PROJECTOR S#EYJ56010098240063D5912
	Subtotal	\$ 31,045.30			

Appendix 10: Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List

FY 2009 continued

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A02190	12/29/2008	\$ 2,835.00	DOA	C0096104	PATCH CORDS
P096A02191	12/29/2008	\$ 2,656.00	DOA	I0096294	PATCH CORDS
P096A02194	12/29/2008	\$ 1,220.00	DOA	O0081827	CAT5 CABLES
P096A02211	12/30/2008	\$ 6,060.00	DPHSS	M9271501	COMPUTER DESKTOP INTEL CORE PROCESSOR
P096A02236	12/31/2008	\$ 2,024.00	DPHSS	M9271501	DESKTOP COMPUTER S#K237ACA006783
P096A02258	12/31/2008	\$ 171.00	DOAG	S0097692	SYMANTEC NORTON
P096A02248	12/31/2008	\$ 79.60	DPHSS	C0096104	MEM 4GB KINGSTON DATA TRAVELER DT100
	Subtotal	\$ 15,045.60			
P096A02812	2/2/2009	\$ 776.00	DOAG	C0098440	COMPUTER SOFTWARE
P096A02850	2/3/2009	\$ 12,363.52	GPD	G0097681	3COM SWITCH 5500G EI 24 PORT
P096A02841	2/3/2009	\$ 4,602.18	GPD	D0096604	RD1000 EXT USB DRIVE W/BUNDLED SW
P096A02849	2/3/2009	\$ 3,292.00	Office of the Governor	M1293311	MACBOOK PRO LAPTOP
	Subtotal	\$ 21,033.70			
P096A02869	2/4/2009	\$ 240.00	DPHSS	C0096104	KINSTON DATA TRAVELER 4GB & 2GB
P096A02925	2/5/2009	\$ 15,400.64	GPD	D0096604	80GB SATA DELL OPTIPLEX
P096A02953	2/6/2009	\$ 4,892.16	GPD	G0097681	3COM SWITCH 5500G EI 24 PORT
P096A02952	2/6/2009	\$ 1,472.00	GPD	O0081827	3COM 1000BASE-T SFP TRANSCEIVER
	Subtotal	\$ 22,004.80			
P096A03302	3/2/2009	\$ 5,580.00	DPW	C7091001	FOUR-NORTECH VOYAGER MDTOWER SYSTEM S#
P096A03283	3/2/2009	\$ 2,970.50	GPLS	M9271501	COMPUTER BATTERY BACK UPS
P096A03335	3/2/2009	\$ 628.00	DOAG	C0096104	INTEL PENTIUM 4 TOWER SYSTEM
P096A03368	3/3/2009	\$ 11,094.00	GPLS	D3366001	DELL DESKTOP COMPUTER/SOFTWARE
P096A03350	3/3/2009	\$ 1,581.00	DPHSS	M9271501	PROJECTOR LAMP
P096A03378	3/4/2009	\$ 149.00	DOAG	O0081827	RECHARGEABLE BATTERY FOR MACBOOK LAPTOP
	Subtotal	\$ 22,002.50			
P096A04230	4/15/2009	\$ 11,742.82	DOC	S0097692	LENOVO SL500 2.1CHZ DVR BT F C XP
P096A03734	4/16/2009	\$ 5,966.00	DPHSS	I0096294	PROJECT DELIVERABLES
P096A04231	4/16/2009	\$ 3,190.00	DMHSA	D3366001	DELL OPTIPLEX 760 DESKTOP COMPUTERS-WNDW
	Subtotal	\$ 20,898.82			

Appendix 10:**Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List****FY 2009 continued**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A04609	5/13/2009	\$ 4,134.00	GPD	A0098076	PANASONIC TOUGHBOOK CF-74 NOTEBOOK
P096A04593	5/13/2009	\$ 1,275.00	DMHSA	O0081827	COMPUTER SUPPLIES/MATERIALS
P096A04592	5/13/2009	\$ 245.00	DOL	D3366001	ADOBE ACROBAT 9 PROFESSIONAL EDITION
P096A04589	5/13/2009	\$ 99.68	DOL	M9271501	COMPUTER SUPPLIES
P096A04618	5/14/2009	\$ 6,635.00	GPD	A0098076	PANASONIC TOUGHBOOK CF-30 SL9300/13.3"
P096A04614	5/14/2009	\$ 5,180.00	DOL	C7091001	NORTECH VOYAGEUR MIDTOWER SYSTEM
P096A04625	5/15/2009	\$ 339.50	DPHSS	M9271501	BATTERY
P096A04624	5/15/2009	\$ 96.00	DPHSS	C0096104	TARGUS CLAMSHELL NOTEPAC & NOTEBOOK CASE
	Subtotal	\$ 18,004.18			
P096A05452	7/16/2009	\$ 291.00	DPHSS	M0097870	COMPUTER SUPPLIES
P096A05497	7/17/2009	\$ 14,664.18	GPLS	I0096294	GPLS STRUCTURED CABLING SOLUTION
P096A05489	7/17/2009	\$ 625.00	DPHSS	N0096677	COMPUTER SUPPLIES
	Subtotal	\$ 15,580.18			
P096A04609	5/13/2009	\$ 4,134.00	GPD	A0098076	PANASONIC TOUGHBOOK CF-74 NOTEBOOK
P096A04593	5/13/2009	\$ 1,275.00	DMHSA	O0081827	COMPUTER SUPPLIES/MATERIALS
P096A04592	5/13/2009	\$ 245.00	DOL	D3366001	ADOBE ACROBAT 9 PROFESSIONAL EDITION
P096A04589	5/13/2009	\$ 99.68	DOL	M9271501	COMPUTER SUPPLIES
P096A04618	5/14/2009	\$ 6,635.00	GPD	A0098076	PANASONIC TOUGHBOOK CF-30 SL9300/13.3"
P096A04614	5/14/2009	\$ 5,180.00	DOL	C7091001	NORTECH VOYAGEUR MIDTOWER SYSTEM
P096A04625	5/15/2009	\$ 339.50	DPHSS	M9271501	BATTERY
P096A04624	5/15/2009	\$ 96.00	DPHSS	C0096104	TARGUS CLAMSHELL NOTEPAC & NOTEBOOK CASE
	Subtotal	\$ 18,004.18			
FY 2009 Total		\$261,072.60			

FY 2010

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A06872	9/21/2009	\$ 14,244.00	DPHSS	D3366001	DELL 760 OPTIPLEX ULTRA SMALL FORM
P096A06899	9/22/2009	\$ 12,550.00	DPHSS	S0097692	INTEL CORE 2 DUO PROCESSOR
P096A06903	9/22/2009	\$ 7,818.00	DLM	D3366001	6EA DELL OPTIPLEX DESKTOP
P096A06904	9/22/2009	\$ 4,625.00	DLM	D3366001	DELL E178WFP ENTRY 17" WIDESCREEEN FLAT
P096A06924	9/22/2009	\$ 3,066.00	DOL	D7271501	DELL OPTIPLEX 360 DT SN#6FFQ32S/7FFQ32S
P096A06930	9/22/2009	\$ 1,904.00	DOA	D3366001	DELL360 OPTIPLEX DESKTOP
P096A06905	9/22/2009	\$ 1,783.95	DPHSS	M0702201	COMPUTER SUPPLIES
P096A06925	9/22/2009	\$ 999.00	DOL	N0096228	LBT COMPAQ
P096A06922	9/22/2009	\$ 363.50	DYA	C0096104	COMPUTER SUPPLIES
P096A06929	9/22/2009	\$ 218.00	DOA	C0096104	BATTERY BACK-UP 750VA
	Subtotal	\$ 47,571.45			

Appendix 10:**Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List****FY 2010 continued**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A07116	9/25/2009	\$ 5,838.00	DPHSS	D3366001	DELL E6500 LATITUDE LAPTOP COMPUTERS
P096A07086	9/25/2009	\$ 1,188.00	DPHSS	N0096228	5EA POWER UPS
P096A07077	9/25/2009	\$ 768.00	DPHSS	M0097870	COMPUTER SUPPLIES
P096A07078	9/25/2009	\$ 239.60	DPHSS	C0096104	2.0 FLASH DRIVE
P096A07087	9/25/2009	\$ 159.00	DPHSS	S0097692	COMPUTER SUPPLIES
P096A07247	9/26/2009	\$ 12,876.00	CLTC	D3366001	3EA DELL PRECISION T3500 TAG#6ML932S
P096A07137	9/26/2009	\$ 6,020.00	DPHSS	D3366001	LAPTOP COMPUTERS
P096A07226	9/26/2009	\$ 2,924.00	Homeland Security	D7271501	DELL OPTIPLEX COMPUTER S#JXS232S/S#1YS23
P096A07174	9/26/2009	\$ 2,428.00	BSP	D3366001	760 OPTIPLEX COMPUTER
P096A07135	9/26/2009	\$ 1,972.00	DPHSS	D3366001	DELL 360 OPTIPLEX DESKTOP COMPUTERS
P096A07189	9/26/2009	\$ 1,399.00	GEPA	D3366001	DELL LATITUDE E2100 TAG#CWXJWK1
P096A07272	9/26/2009	\$ 1,389.00	Office of the AG	N0096677	ADOBE CREATIVE SUITE 4 WEB PREMIUM
P096A07193	9/26/2009	\$ 1,107.00	DYA	D3366001	DELL E5400 LATITUDE LAPTOP
P096A07229	9/26/2009	\$ 775.00	Homeland Security	N0096228	CAM IMICRO WEBCAM 25 EA,2GB FLASHDRV 15#
P096A07175	9/26/2009	\$ 744.00	BSP	C0096104	COMPUTER SUPPLIES
P096A07227	9/26/2009	\$ 380.00	Homeland Security	O0081827	EASYSTORE 4GB FLASH DRIVE
P096A07199	9/26/2009	\$ 185.00	DOL	N0096228	COMPUTER POWER UPS
P096A07200	9/26/2009	\$ 185.00	DOL	N0096228	COMPUTER POWER UPS
P096A07237	9/26/2009	\$ 184.00	Office of the AG	C0096104	COMPUTER SUPPLIES
P096A07279	9/26/2009	\$ 116.75	DYA	C0096104	COMPUTER SUPPLIES
P096A07219	9/26/2009	\$ 51.00	DOL	C0096104	COMPUTER SUPPLIES
P096A07300	9/27/2009	\$ 13,218.00	DLM	D3366001	3EA DELL PRECISION T3500 TAG#49P932S/
P096A07299	9/27/2009	\$ 12,876.00	DLM	D3366001	3EA DELL PRECISION T3500 TAG#89P932S/
P096A07294	9/27/2009	\$ 8,584.00	CLTC	D3366001	2EA DELL PRECISION T3500 TAG#19P932S
P096A07316	9/27/2009	\$ 2,310.00	BSP	D3366001	COMPUTER DELL LATITUDE E4300
P096A07295	9/27/2009	\$ 1,499.00	DPHSS	D3366001	DELL LATITUDE 32100 XP PRO SERVICE TAG
P096A07310	9/27/2009	\$ 998.00	GPLS	D3366001	DELL LATITUDE E2100 2EA TAG#CVXJWK1
P096A07298	9/27/2009	\$ 185.00	AHRD	N0096228	COMPUTER BACK UP BATTERY
	Subtotal	\$ 80,598.35			

Appendix 10:**Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List****FY 2010 continued**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P096A07326	9/28/2009	\$ 6,671.00	Office of the AG	D3366001	4EA DELL OPTIPLEX DESKTOP TAG#JYB332S
P096A07342	9/28/2009	\$ 1,665.00	AHRD	N0096228	9EA COMPUTER BACK UP BATTERY
P096A07368	9/28/2009	\$ 928.75	DOAG	M9271501	SIMPLE TECH PRO DRIVE EXTERNAL HAR
P096A07367	9/28/2009	\$ 713.00	Office of the AG	D7271501	DESKTOP SCANNER S#SCN98MC60B4
P096A07352	9/28/2009	\$ 540.00	DLM	C0096104	MARUSON 750VA UPS W/AVR
P096A07371	9/28/2009	\$ 252.50	DYA	C0098440	COMPUTER SUPPLIES
P096A07372	9/28/2009	\$ 195.00	DYA	D3366001	DELL 19" WIDE SCREEN FLAT PANEL LCD
P096A07406	9/29/2009	\$ 6,407.00	GEPA	D3366001	DELL PRCISION T3500 64 BIT TAG#1R1332S
P096A07382	9/29/2009	\$ 2,470.00	GPLS	D3366001	DELL E6500 LATITUDE LAPTOP
P096A07394	9/29/2009	\$ 225.00	DYA	P0096538	19" COMPUTER MONITOR
P096A07452	9/30/2009	\$ 9,744.00	DPHSS	S0097692	LOGITECH QUICKCAM ORBIT AF,POLYCOM COMMU
P096A07433	9/30/2009	\$ 9,348.00	DLM	D3366001	DELL LATITUDE ATG E6400 LAPTOP 3EA
P096A07421	9/30/2009	\$ 5,764.00	DLM	D3366001	DELL PRECISION LAPTOP COMPUTER;'
P096A07432	9/30/2009	\$ 4,122.40	GPLS	D3366001	DELL750 OPTIPLEX DESKTOP 3EA
	Subtotal	\$ 49,045.65			
P106A01442	11/18/2009	\$ 14,215.00	Guam Energy	D3366001	DELL OPTIPLEX 960 DESKTOP
P106A01433	11/18/2009	\$ 89.85	Guam Energy	N0096228	NET 5-PORT 10/100 MBPS
P106A01462	11/19/2009	\$ 12,935.00	Guam Energy	D3366001	DELL E5400 LATITUDE LAPTOP 14.1"
P106A01501	11/20/2009	\$ 12,741.30	DPHSS	N0096703	TRACKIT ANNUAL MAINTENANCE
P106A01531	11/20/2009	\$ 11,950.00	GPLS	D3366001	DELL760 OPTIPLEX DESKTOP 10 EA
P106A01512	11/20/2009	\$ 94.50	DPHSS	M9271501	HARD DRIVE
	Subtotal	\$ 52,025.65			
P106A02611	1/27/2010	\$ 7,312.00	GEPA	D3366001	3EA DELL OPTIPLEX 380 DESKTOP
P106A02614	1/27/2010	\$ 1,090.05	GEPA	S0098807	COMPUTER SUPPLIES
P106A02612	1/27/2010	\$ 909.00	GEPA	D7271501	MONITOR DELL 24"S#72872-039-OCAL
P106A02630	1/28/2010	\$ 2,630.00	Office of the Governor	D3366001	DELL LATITUDE E4300
P106A02651	1/29/2010	\$ 6,354.00	Office of the Governor	D3366001	6 DELL OPTIPLEX 380 DESKTOP VISTA
P106A02655	1/29/2010	\$ 2,400.00	BSP	D7271501	2EA DELL OPTIPLEX S#311552S/211552S
P106A02641	1/29/2010	\$ 1,180.00	Office of the AG	D7271501	DELL OPTIPLEX SN:653X42X MONITOR SN:6418
	Subtotal	\$ 21,875.05			

Appendix 10:**Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List****FY 2010 continued**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A03313	3/3/2010	\$ 10,640.00	DPHSS	D7271501	7 DELL OPTIPLEX
P106A03318	3/3/2010	\$ 2,923.75	DLM	M9271501	UPS MARUSON MIC 900A W/4 OUTLET
P106A03352	3/4/2010	\$ 8,808.00	DPHSS	D7271501	DELL LAPTOP E5400
P106A03353	3/4/2010	\$ 539.85	Office of the Governor	N0096228	COMPUTER SUPPLIES
P106A03338	3/4/2010	\$ 220.72	DPHSS	C0098440	NORTON ANTIVIRUS 2010
	Subtotal	\$ 23,132.32			
P106A03517	3/11/2010	\$ 14,900.00	Homeland Security	B0098048	DISATERLAN SOFTWARE UPGRADE
P106A03530	3/11/2010	\$ 163.00	DPHSS	N0096228	COMPUTER SUPPLIES
P106A03564	3/12/2010	\$ 1,090.00	DPHSS	D3366001	DELL OPTIPLEX 380 DESKTOP VISTA
	Subtotal	\$ 16,153.00			
P106A03630	3/15/2010	\$ 10,640.00	DPHSS	D7271501	7-760 OPTIPLEX ULTRA SMALL FORM FACTOR
P106A03601	3/15/2010	\$ 95.00	BSP	N2432201	COMPUTER/TYPEWRITER STAND
P106A03639	3/16/2010	\$ 6,690.00	DPHSS	D7271501	5-760 OPTIPLEX ULTRA
	Subtotal	\$ 17,425.00			
P106A05067	6/2/2010	\$ 1,910.00	GEPA	O0081827	COMPUTER SUPPLIES
P106A05065	6/2/2010	\$ 1,655.00	GEPA	O0081827	COMPUTER SUPPLIES
P106A05062	6/2/2010	\$ 1,350.00	DOAG	D7271501	ONE DELL LATITUDE E5410 LLAPTOP S# 4M7R5
P106A05056	6/2/2010	\$ 856.00	DOAG	M9271501	COMPUTER SOFTWARE
P106A05110	6/4/2010	\$ 8,052.00	DPHSS	D3366001	6 DELL OPTIPLEX 780USFF W/22" WIDESCREEN
P106A05100	6/4/2010	\$ 2,906.80	DPHSS	S0098807	COMPUTER SUPPLIES
	Subtotal	\$ 16,729.80			
P106A05163	6/8/2010	\$ 3,028.00	DOL	D3366001	2 DELL OPTIPLEX 380 DT COMPUTER SYSTEM
P106A05138	6/8/2010	\$ 403.00	DOL	M0097870	COMPUTER SUPPLIES
P106A05146	6/8/2010	\$ 396.00	BSP	N0096228	2EA POWER UPS
P106A05176	6/9/2010	\$ 5,240.00	DPHSS	D7271501	4-DESKTOP COMPUTERS
P106A05177	6/9/2010	\$ 716.00	DPHSS	O0081827	CYPOWER INTELLIGENT BATTER BACKUPS
P106A05213	6/10/2010	\$ 5,340.00	DPHSS	D7271501	COMPUTER SUPPLIES
P106A05212	6/10/2010	\$ 788.96	DOL	M9271501	COMPUTER SUPPLIES
P106A05190	6/10/2010	\$ 198.00	DPW	N0096228	PWR UPS 1500 BLK KNIGHT
	Subtotal	\$ 16,109.96			

Appendix 10:**Artificial Division and/or Non-Consolidation of Computers and Associated Equipment List****FY 2010 continued**

PO Number	PO Date	Amount	Agency	Vendor No	PO Description
P106A05538	6/30/2010	\$ 2,722.00	BSP	D3366001	TWO EA DELL OPTIPLEX 960 SYSTEM
P106A05525	6/30/2010	\$ 792.00	BSP	N0096228	COMPUTER POWER UPS 4EA
P106A05511	6/30/2010	\$ 198.00	BSP	N0096228	COMPUTER SUPPLIES
P106A05529	6/30/2010	\$ 125.00	DISID	N0096228	COMPUTER SUPPLIES
P106A05536	6/30/2010	\$ 78.00	DISID	N0096228	COMPUTER SUPPLIES
P106A05552	7/1/2010	\$ 14,200.00	DLM	C4481505	UPGRADE OF SOFTWARE LICENSE FOR UNIFACE
P106A05616	7/2/2010	\$ 1,996.00	DOE	D3366001	DELL OPTIPLEX 380 MINITWR SVCTG1:7WN362S
P106A05586	7/2/2010	\$ 760.00	DPHSS	S0097692	COMPUTER SUPPLIES
	Subtotal	\$ 20,871.00			
P106A05744	7/13/2010	\$ 13,236.00	DYA	D3366001	3-VIRTUAL DESKTOP SYSTEM
P106A05736	7/13/2010	\$ 11,529.00	BSP	D3366001	7EA DELL OPTIPLEX TAG#CBKD62S/DBKD62S
P106A05743	7/13/2010	\$ 1,275.00	DYA	D3366001	DELL LATITUDE E5410 SVC TAG#FNFX5N1
P106A05765	7/14/2010	\$ 106.00	DOE	N0096228	PWR UPS
	Subtotal	\$ 26,146.00			
P106A06021	7/28/2010	\$ 14,871.50	DPHSS	M0862201	COMPUTER:MAXON,TENNSCO PROD,WRKSTATION
P106A06034	7/29/2010	\$ 5,955.00	BSP	D3366001	5EA DELL OPTIPLEX TAG#9MYF62S/CMYF62S
	Subtotal	\$ 20,826.50			
P106A06421	8/16/2010	\$ 14,274.00	DISID	D3366001	OPTIPLEX(TM)780MT BASE 13EA
P106A06451	8/17/2010	\$ 2,385.00	BSP	N0096677	SAMSUNG 1.5TB EXTERNAL HARD DRIVE
P106A06452	8/17/2010	\$ 1,155.00	BSP	C0096104	11EA UPS BATTERY W/4 OUTLET
P106A06437	8/17/2010	\$ 152.50	GPLS	R0098632	FLASH DRIVE-8GB
	Subtotal	\$ 17,966.50			
P106A06808	8/29/2010	\$ 1,342.00	DPHSS	D3366001	DESKTOP COMPUTER SVC#JRTN62S
P106A06836	8/30/2010	\$ 6,710.00	BSP	D3366001	DELL OPTIPLEX 780USFF MONITOR
P106A06822	8/30/2010	\$ 6,636.00	BSP	D3366001	DELL LATITUDE E5510 4EA
P106A06843	8/30/2010	\$ 1,625.00	BSP	D3366001	DELL LATITUDE E5510 TAG#41G57N1
P106A06823	8/30/2010	\$ 94.68	DPHSS	M9271501	UPS BATTERY BACKUP
P106A06886	8/31/2010	\$ 9,240.00	BSP	D3366001	OPTIPLEX 380MINI TOWER
P106A06861	8/31/2010	\$ 5,967.00	BSP	D3366001	DEL LATITUDE E5510 W/19" LCD MONITOR 3EA
P106A06902	8/31/2010	\$ 347.10	DYA	A0098076	COMPUTER SUPPLIES
P106A06901	8/31/2010	\$ 228.00	DYA	C0096104	FLASH DRIVE 4GB USB
	Subtotal	\$ 32,189.78			
FY 2010 Total		\$458,666.01			

DOA Management Response



Edward J.B. Calvo
Governor
Ray S. Tenorio
Lieutenant Governor

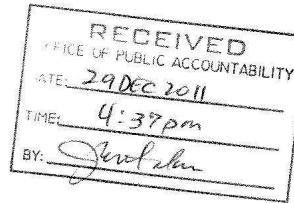
Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788



Benita A. Manglona
Director
George A. Santos
Deputy Director

December 29, 2011

Doris Flores Brooks, CPA, CGFM
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910



Hafa Adai Chief Auditor Brooks:

This letter is in response to your General Services Agency Small Purchase Procurement Follow-Up Audit report. The Department of Administration agrees in part and disagrees in part with the OPA's findings and recommendations.

The Department of Administration does not agree with the use of the term "Questioned Cost" in the performance audit (pages 2, 6, 19, 21, and 22). This term denotes a federal finding and should only be used in A-133 Single Audit reports.

The Department of Administration disagrees that the CPO should "regularly evaluate MCOG's procurement process." The Department of Administration does not have oversight authority over the small purchase procurement of the MCOG as specified in 5 GCA 40. This will require an amendment to the existing law in order to implement this recommendation.

The Department of Administration agrees that we should implement a validity check to ensure that small purchase orders do not exceed the amount limits as specified in 2 GAR Div. 4 § 3111. We will work with the Division of Accounts, the General Services Agency, and the Data Processing Division to determine how to effectively implement this internal control check.

The Department of Administration disagrees with the amounts listed in Table 22 (page 13). For item 4, DOA only paid \$14,999 not the \$16,904 listed. Our existing financial management system is set up to prevent overpayment of the encumbrance. Our records show that only \$14,999 was paid out. Furthermore, it should be noted that this is a Solid Waste Receiver transactions and under the court order the Receiver does not need to follow our established procurement rules and regulations. As with the MCOG, we do not have oversight authority over their procurement process. The Department of Administration does not believe that this is a valid procurement sample. This would require that the Appendix 1 also be updated.

Letter to Chief Auditor Brooks
December 29, 2011
Page 2

The Department of Administration agrees with the assessment on page 16 that the GSA should have some control over the choice of which vendors to solicit quotes for the small purchase procurement. We will start working on a control measure to either establish a vendor rotation plan or a safe vendor listing to ensure the quality of procured goods.


The Department agrees with the recommendation that the CPO should obtain and analyze the recurring small purchases of the line agencies and consolidate the procurement of the requirements through competitive sealed process. However, this will take time and resources to effectively implement and execute. We are also limited in our ability to consolidate as each agency is responsible for their timely submittal of requisitions and obtaining the necessary funding.

For clarification, on Appendix 5, the total numbers of small purchase orders issued by the MCOG were 7 purchase orders totaling \$768; yet your audit tested 20 transactions amounting to \$95,843. There appears to be a disconnection between the data in your appendix and your sample selection.

The Department of Administration disagrees with the assessment in Appendix 10 "Examples of Artificial Division." The Department sees two major problems with this assessment. First the vendors are different. It would be difficult to assume that the purchases were artificially split when the purchases were awarded to different vendors. The second problem is that these are originating from different agencies. It would be hard to defend that these are artificially split considering the two factors above. These also apply to Appendices 11, 12, 13, 14, and 15. A detailed break-down was provided by the Chief Procurement Officer.

I hope the information provided will provide clarification to your audit findings and recommendations. Thank you for your consideration.

Senseramente,



Benita A. Manglona, CPA
Director

Eddie Baza Calvo
Governor



GENERAL SERVICES AGENCY

(Ahensian Setbision Hinirat)
Department of Administration

Ray Tenorio
Lieutenant Governor

Benita A. Manglona
Acting Director

148 Route 1 Marine Drive, Piti, Guam 96915
Tel: (671) 475-1707 Fax Nos: (671) 475-1727 / 475-1716

George A. Santos
Deputy Director

December 21, 2011

To: Gopinath Ramakrishnan
Office of Public Accountability

From: Chief Procurement Officer

Subject: GSA Small Purchases Audit – List of Parceled Small Purchases

Buenas Yan Hafa Adai! Attached is the spreadsheet based on the list of purchase orders indicated on the draft audit for Small Purchases – List of Parceled Small Purchases in which GSA disagrees with findings.

In addition, I would like to inform your office that GSA has issued an IFB for indefinite quantity bid for desktop computers that is current and will expire September 2012. GSA also currently has an indefinite bid in place for medication and laboratory supplies that will also expire in 2012. GSA is currently analyzing the usage based on the Blanket Purchase Agreement purchase orders issued for FY'2011 so we may have a figure in the consumption of such office supplies, janitorial supplies, computer supplies prior to the issuing an indefinite quantity bid for such requirements.

GSA has tentatively scheduled to issue the indefinite quantity bids for the commodities listed above no later than the end of January 2012. We will be glad to provide your office with copies of the bid solicitations once they are awarded.

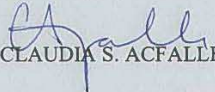
In addition, I would like to give a short overview of the manner in which GSA supports the line departments and agencies when submitting requisitions. Different agencies and departments submit their requisitions at different times and usually with differentials in their needs. Unless, GSA had taken the time to get an agencies procurement needs for a particular item, then the government does not have the capability to determine when a particular request comes in. Buyers handle specific agencies and do not know what other agencies are requesting at any time. Some requests are grant time sensitive and cannot wait for other agencies submittal to be included even if we knew about it.

GSA issued a circular of which a copy was provided to you earlier regarding GSA requesting for line departments and agencies to submit their plan procurement for FY'2012. In the mean time, only several departments and agencies has submitted their list to GSA. The administrative assistant is currently assessing the needs to ensure we include the specific items on the indefinite quantity bids that we are looking forward to issuing.

COMMITTED TO EXCELLENCE

GSA Management Response

If you have any questions or need clarification regarding my response please do not hesitate to contact me at 475-1710 or email me at claudia.acfalle@gsa.guam.gov.


CLAUDIA S. ACFALLE



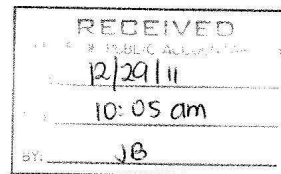
EDDIE BAZA CALVO
GOVERNOR
RAY TENORIO
LIEUTENANT GOVERNOR



JAMES W. GILLAN
DIRECTOR
LEO G. CASIL
DEPUTY DIRECTOR

December 28, 2011

Ms. Doris Flores Brooks, CPA, CGFM
Public Auditor
Suite 401, DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910



RE: DRAFT AUDIT REPORT

Dear Ms. Brooks:

Thank you for meeting with us on December 21. It was a pleasure to see you again and a pleasure to meet Mr. Gopinath Ramakrishnan and Mr. Jerrick Hernandez.

I learned that as a result of your regular audit of the General Services Agency (GSA) your office became aware of a high volume of small purchases. You had determined that the Department of Public Health and Social Services had one of the highest numbers of small purchases, specifically in the area of office supplies, medications, computer equipment and peripherals. It would be obvious to anyone that medications would be one of DPHSS' highest purchase categories.

Your audit found that on many occasions, DPHSS missed opportunities to combine purchases which could theoretically lead to lower unit costs due to the larger number of items being required. We would agree to that finding and will, beginning in January, convene "buyer" meetings with program staff in order to determine if we can pool funds to avail ourselves of volume pricing. We are also supportive of exploring a renewed effort to develop an arrangement with Perry Point for drug and Pharmaceutical purchases. We are encouraged that your office has gained the support of the Director of the Department of Administration. We are hopeful that a letter of credit can be established with Perry Point.

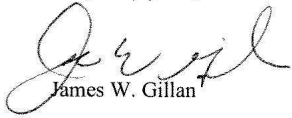
It was noted though at the meeting, that availability of cash and the ability to make timely payments most times prevent DPHSS from taking advantage of high volume/low cost purchases. We also described several instances where the inability of GSA staff to make informed choices about purchasing options has resulted in lost grant opportunities due to delays in processing procurement documents.

We are sympathetic to the plight of GSA as they are woefully understaffed and due to the technical needs of DPHSS in some areas of supply and equipment, they cannot possibly be in a position to recommend the "best buy".

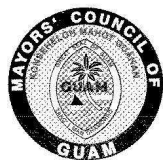
I look forward to implementing a more rational and efficient purchasing system. PHSS is hopeful that a coordinated effort with GSA will result in the purchase of quality items at the lowest reasonable costs.

We thank the OPA for its diligence and DPHSS will make every effort to meet the recommendations of the audit.

Very truly yours,



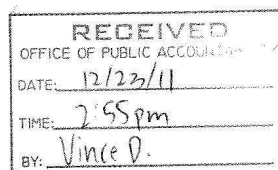
James W. Gillan



Mayors' Council of Guam
Konsehelon Mahot Guahan

December 23, 2011

Ms. Doris Flores Brooks, CPA, CGFM
Public Auditor
Office of Public Accountability
Suite 401, DNA Building
Hagåtña, Guam 96910



RE: Official response – Draft Audit Report- General Services Agency Small Purchases Procurement Follow-Up Audit

Dear Ms. Brooks:

Thank you for allowing us the opportunity to make a response to the subject audit report. Even more, thank you for having your personnel come and meet with us personally so that we may explain our responses to your findings. With this letter, we officially submit our response to your findings:

1. With regards to the 13 PO's not having the required written price quotations we stand firmly that we have, indeed, met the requirements of obtaining the required three (3) quotations on each and every requisition. The fact that some vendors who respond with a "no quote" does not mean that we did not get the required number of quotations. We did what the law required us to do in all cases. Thus, we disagree with your findings. Our offices in each village have been instructed every time we have a "Procurement Orientation" of this requirement.
2. The 9 PO's that were not awarded to the lowest bidder is straightforward. The lowest bidder did not accept government PO's or could not provide the amount requested in the requisition.
 - a. We do not repeatedly look for vendors who do not accept government PO's. Many vendors from time to time refuse to accept PO's from the government due to non-payment. We do not find any publication or announcement anywhere that shows what vendors on Guam accept or do not accept or only accept at certain times government PO's. What is important to know here is that the vendors we ask for quotations from are vendors our village offices know who do provide what is requested on the requisition.
 - b. The fact that our PO went to various vendors 3 times that were not the lowest bid is also explained in the documentation attached prior to the issuance of the PO. The lowest priced vendor did not meet our specifications on quantity, thus we label that quotation as "Does not meet Specifications". Again, in each of these 3 cases, we obtained the required number of quotations.
3. The 4 PO's that were issued on the same day for purchase of 2 vehicles and metal chairs is not a matter of violating the law but a matter of providing our offices with the opportunity to take



P. O. Box 786, Hagåtña, Guam 96932
Office: (671) 472-6940, 477-8461 • Fax: (671) 477-8777
E-mail: mcogadmin@teleguam.net

advantage of a good price deal at the soonest that we could. The fact that we could have issued the PO's one day apart and we would not be in violation of any procurement law does not guarantee that the items we were purchasing would be available the next day. In this case, logic must be used instead of just praying that if we held on for one more day to issue another PO that the item would still be available. It has been our experience with vendors that they will not hold anything for the Government of Guam without a PO. In this case, we made the conscious decision that essence of time was indeed the controlling factor.

It is our goal to follow all procurement regulations as set forth by Guam law. We maintain that, indeed, we have. Our face-to-face meeting on our response justified our actions. If your findings are such that we did not meet the regulations, then perhaps, the regulations should be modified or re-visited to be more exact. As an example, if 3 quotes are needed, and the interpretation of the Office of Public Accountability is that all 3 quotes must have an actual price quote, then that must be explicitly defined in the law. At present, we maintain that a quote that comes back with "no Quote" or "Does not accept Government PO" is indeed a quote and we have met the intent of the regulations.

We will strive to further improve our side of the house in procurement. We do conduct annual procurement orientation for our village personnel. We, in fact, in our central office scrutinize each and every requisition before it is processed. We have in many instances rejected requisitions that were lacking the minimal procurement regulation requirements.

Thank you for the opportunity to respond. We enjoy working with your professional staff of auditors and we look forward to continue whatever dialogue we need to have to make the procurement system more efficient, acceptable, and workable.

Felis Paskua yan Biba Anu Nuebo!

Senseramente,



ANGEL R. SABLAN

cc. All Mayors and Vice Mayors
File/Chrono



General Services Agency Small Purchases Procurement Follow-Up Audit
Report No. 11-12, December 2011

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
Maripaz Perez, CGFM, CGAP, Audit Supervisor
Gopinath Ramakrishnan, Auditor-In-Charge
Jerrick Hernandez, Audit Staff
Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

To improve the public trust,
we audit, assess, analyze, and make recommendations
for accountability, transparency, effectiveness, efficiency, and economy
of the government of Guam
independently, impartially, and with integrity.

VISION

Guam is the model for good governance in the Pacific.

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Accountability Transparency

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- Call our **HOTLINE** at 47AUDIT (472-8348)
- Visit our website at www.guamopa.org
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- Fax our office at 472-7951
- Or visit us at Suite 401, DNA Building in Hagåtña;

All information will be held in strict confidence.