

## OVERSIGHT.GOV DATA DEFINITIONS

**Submitting OIG:** The Office of Inspector General (OIG) that has uploaded the report to Oversight.gov.

**Agency Reviewed/Investigated:** The Federal agencies to which the report pertains.

**Component, if applicable:** The component, office, or sub-agency, if any, of the Agency Reviewed/Investigated to which the report pertains.

**External entity, if applicable:** Reviewed or investigated entities that are not within the Agency Reviewed/Investigated (e.g., States and other grantees that were the subject of a grant audit).

**Report Location:** The primary geographic location(s) to which the report pertains, if any, as identified by the Submitting OIG. If blank, the Submitting OIG has identified no geographic location. If "Agency Wide," the Submitting OIG has identified the report as pertaining to the whole Agency Reviewed/Investigated, without identifying a more definitive geographic location.

**Questioned Costs:** Costs questioned by the OIG because of (1) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (3) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

**Funds for Better Use:** Funds that could be used more efficiently if management of an establishment took actions to implement and complete a recommendation, including: (1) reductions in outlays; (2) deobligations of funds from programs or operations; (3) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (4) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (5) any other savings that are specifically identified.

**Potential Savings:** The sum of Questioned Costs and Funds for Better Use.

**Investigative Receivables and Recoveries:** The total of all funds—including but not limited to restitution, fines, special assessments, damages, penalties, forfeitures, and repayments—recovered through OIG investigations, as reported in [CIGIE's Annual Progress Reports to the President](#).

**Suspensions and Debarments:** Agency actions that suspend, restrict, or prohibit vendors/contractors, grantees, or other non-governmental persons or entities from doing business with the federal government, any of which result from a case in which an OIG has an active investigative role.