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DEPARTMENT OF STATE
AGENCY FOR INTERNATIONAL DEVELOPMENT

AREA AUDIT OFFICE
(BRAZIL, URUGUAY, ARGENTINA, PARAGUAY)

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25p.

REPORT ON EXAMINATION
OF
PROJECT No. 512-11-720-122.1
ECONOMIC DEVELOPMENT PLANNING - BRAZIL
CONTRACT Nos. AID/1a-272 AND AID/1a-284
FOR THE PERIOD
SEPTEMBER 1, 1966 THROUGH SEPTEMBER 30, 1969

AUDIT REPORT No. 29/70 - COPY No. 4

DATE ISSUED: NOVEMBER 25, 1969

OFFICE OF THE CONTROLLER
USAID/BRAZIL



AGENCY FOR INTERNATIONAL DEVELOPMENT
UNITED STATES A.I.D. MISSION TO BRAZIL
Office of the Controller

November 28, 1969

TO The Director of Mission
Minister William A. Ellis

The USAID/B Office of the Controller, Audit Division, has completed an examination of Project No. 512-11-720-122.1, Economic Development Planning, including Contract Nos. AID/1a-272 and AID/1a-284 with the University of California at Berkeley. This is the second audit of the project, and our examination covered the period from September 1, 1966 through September 30, 1969. The activity was initiated in 1964 and has been extended through June 30, 1970, with total grant dollar funding aggregating \$1.4 million and local currency, grant funding aggregating NCr\$2.3 million.

The audit ascertained that the contractor has generally complied with the terms of the agreements, and that the reporting requirements have been met and were satisfactory to A.I.D. Further, it appears that the contractor contributed materially to the improvement of the Brazilian Ministry of Planning and Economic Coordination, as reported under Project Progress, page 4.

Contract logistical support was furnished by the Government of Brazil in accordance with its commitments.

Leave records for contract personnel were not available locally, as is required by the terms of the contract and the one recommendation in the report relates to corrective action in this area.

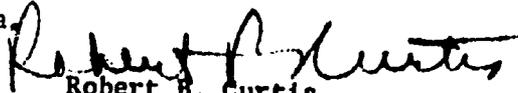

Robert B. Curtis
Controller

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REPORT ON EXAMINATION
OF
PROJECT No. 512-11-720-122.1
ECONOMIC DEVELOPMENT PLANNING
CONTRACT Nos. AID/1a-272 AND AID/1a-284

I. SCOPE OF EXAMINATION

An audit of Project No. 512-11-720-122.1, Economic Development Planning, including contract Nos. AID/1a-272 and AID/1a-284 between the University of California at Berkeley and the Agency for International Development, was made in accordance with a request from the Office of the Auditor General, AID/Washington to supplement their Audit Report No. 69-266, dated July 3, 1969.

This is the second Mission audit of the project, and our examination covers the period from September 1, 1966 through September 30, 1969.

The primary purpose of the audit was to provide a review and evaluation of the progress and accomplishments of the project, with particular attention directed to a review of the contractor's performance and compliance with the provisions of the contract and amendments. Our examination was also directed to determine the extent of compliance with the provisions of the Project Agreements, and to ascertain the propriety of the project records.

The audit dollar value of the project is \$1,376,000 in technical assistance dollar grants (representing U.S. dollar expenditures at June 30,

1969), and NCr\$2,317,000 in Public Law 480, Title I, Section 104 (e) local currency grant funds. See Exhibits C and D.

The audit was made in accordance with applicable Manual Orders and included an examination of the accounting records, supporting documents, and related files in the offices of the Controller, the Participant Training Division, and the Public Administration Division, USAID/Brazil. In addition, we inspected the contractor's published reports and analytical studies available in the Mission Library and in the U.S. Embassy. Appropriate officials were interviewed, and a conference was held with the contractor's chief-of-party on August 29, 1969.

II. BACKGROUND INFORMATION

Early in 1964, the Government of Brazil requested assistance in the field of economic development planning under the provisions of the General Agreement for Technical Cooperation signed on December 19, 1950, by representatives of the Governments of Brazil and the United States.

Accordingly, the first project agreement was executed on August 14, 1964, by the Brazilian Ministry of Planning and Economic Coordination (MPEC) and the Agency for International Development (AID). This, and subsequent agreements and revisions obligated \$1,198,424 in technical assistance dollar grants for contract services and participant training costs, and also NCr\$2,317,000 in U.S. owned local currency for supplementary project support. See Exhibit C.

Further, under a separate contract between the Government of Brazil and the University of California at Berkeley, financed through AID project funds (Contract No. AID/1a-272), the services of development economists,

acting as Planning Advisors, were made available to the Institute of Applied Economic Research (IPEA) in the Ministry of Planning and Economic Coordination. For special AID Policy concerning Planning Advisors, see page 11.

Another contract (No. AID/1a-284) made provision for approximately two (2) University of California graduate students to conduct economic studies in Brazil each year.

At June 30, 1969, project expenditures totalled \$1,376,000 of which 74.8 per cent represents contract services (See Exhibit D). The estimated final contribution date of the current project agreement is June 30, 1970.

III. SUMMARY OF MAJOR FINDINGS

The audit ascertained that the contractor has generally complied with the terms of the agreements, and that the reporting requirements have been met and were satisfactory to AID. Further, it appears that the contractor contributed materially to the improvement of the Brazilian Ministry of Planning and Economic Coordination, as reported under Project Progress, page 4.

Contract logistical support was furnished by the Government of Brazil in accordance with its commitments.

Leave records for contract personnel are not available locally, as was required by the terms of the contract (Recommendation No. 1).

All findings that resulted from the audit are discussed throughout the body of the report, and were discussed with responsible contractor and Mission personnel either during or at the close of the audit, and general concurrence was received.

The report was also reviewed in draft form by appropriate USAID/Brazil officials and their comments considered prior to issuance.

This report contains one recommendation. See Exhibit E.

IV. FOLLOW-UP ON PRIOR AUDITS

1. AID/Washington Audit

AID/W Audit Report No. 62-266, dated July 3, 1966, issued by the Office of the Auditor General, covering the period from inception of both contracts through June 30, 1968, accepted combined contract reimbursements of \$837,424, subject to the approval of the Contracting Officer.

That report recommended that USAID/Brazil perform an audit to evaluate the Contractor's performance and compliance with the provisions of the contract and amendments. This Mission Audit Report satisfies that recommendation.

2. USAID/Brazil Audit

USAID/B Audit Report No. 12/67 dated November 11, 1966, covered the period from inception of both contracts through August 31, 1966, and contained three recommendations. Two were directed to the absence of adequate Progress Reports and Leave Records under No. AID/1a-272; and the third dealt with the small number of graduate students being sent to Brazil under No. AID/1a-284. Our comments appear under V. Findings and Recommendations.

V. FINDINGS AND RECOMMENDATIONS

A. Project Progress

The focal point for the development of national economic planning policies is the GOB Ministry of Planning and Economic Coordination (MPEC).

In brief, the project goal is to assist Brazilian economic development by providing technical advisory services within the organizational framework established by the MPEC. See Exhibit A.

Our review of the official Mission records disclosed that considerable progress has been made in meeting project objectives. The following is quoted from the Country Assistance Program Book (Unclassified E-1) dated August 15, 1968:

"The Ministry of Planning, with the assistance of a team of economists from the University of California at Berkeley, has produced a 10 year development plan and a 5 year investment budget. A Center of Economic Development (GENDEC) has been established in the Ministry to train development economists and statisticians. During its 22 months of existence, GENDEC has trained more than 600 economists and statisticians from all areas of government".

Further audit comments relative to progress made under the projects are provided under Section V.C.2. Contract Services.

B. Funding

1. USAID/Brazil Contribution

The total United States financial contribution to the project was provided from Mission dollar allotments, and from U.S. owned local currency generated from the sale of agriculture commodities. Accordingly, our examination was directed to the accounting records for both sources of funds.

a. Dollar Funds

We examined the USAID/Brazil accounting records and found that they record a total dollar obligation of \$1,492,000 with total expenditures of \$1,376,000, leaving a balance of \$116,000, as of June 30, 1969. See Exhibit D.

We found that Quarterly Project Reports U-203 were in agreement with Project Ledgers with supporting documentation in the form of vouchers and Advices of Charge in Mission files. Contract services represented 74.8 per cent of total dollar project costs after audit adjustments. For the most part, these amounts have been audited and accepted by the Defense Contract Audit Agency (DCAA) on the contractor's campus, and our examination was limited to a selective check of Advice of Charge (AOC) postings to the Mission records.

Based on these factors, we conclude that Mission reports and records fairly present the financial condition of the project.

b. Local Currency

Project accounting records disclosed total liquidated local currency obligations of NCr\$2,317,000 as of June 30, 1969. See Exhibit C. This amount represents Public Law 480, Title I, Section 104 (e) Grant Wheat Funds which were provided to the Institute of Applied Economic Research (IPEA) under Project Agreement concepts, and through a special grant agreement to the Fundo de Financiamento de Estudos e Projetos (FINEP). Accordingly, our examination was directed to the source and application of each of these funds.

IPEA

In accordance with the provisions of the Project Agreements, NCr\$1,317,000 or 57 per cent of the total was made available to IPEA. The source and application of these funds for the period beginning October 1964, through December 1967, is as follows:

Source and Application of Funds

<u>SOURCE</u>	<u>AMOUNT</u> (Ncr\$)
USAID/Brazil releases	1,317,000
Interest earned	<u>4,270</u>
Total	<u>1,321,270</u>
 <u>APPLICATION</u>	
Research Foundations	101,300
Assistant and Technical Personnel	595,655
General Planning	73,631
Sectoral Planning	99,275
Equipment	11,351
Courses, Publications, Library	214,863
Travel	63,398
Miscellaneous and Administrative Expenses	<u>156,769</u>
Total	<u>1,316,242</u>
Balance, refunded to USAID/Brazil	5,028 =====

We reconciled the amounts reported on the Local Currency Quarterly Project Report No. U-204, as of June 30, 1969, with the Project Ledgers, and then checked the amounts on these reports to disbursement documentation in Mission files. Our examination of the voucher payments revealed adequate documentation to support all disbursements. In addition, we confirmed that an undisbursed balance of NCr\$5,028 had been refunded to the Mission in accordance with AID regulations.

FINEP

A specific Grant Agreement between FINEP and AID was signed on August 27, 1965, and subsequently amended, with the objective of assisting FINEP in financing the costs of economic and engineering studies. We found that the obligated amount of NCr\$1,000,000 was released to FINEP, under this project, and reported fully disbursed.

FINEP fund activities were not included in the scope of this audit, since these activities will be covered in the scope of a separate audit of funds provided under AID/Loan No. 512-L-054.

2. Government of Brazil Contribution

a. CONTAP Funds

The Brazilian Council for the Coordination of Technical Assistance under the Alliance for Progress (CONTAP) (whose source of funding is from GOB budgetary grants and a portion of the counterpart cruzeiros generated by USAID Program Loans) agreed to make available NCr\$2,200,000 in project support under two project agreements:

<u>ProAg Dated</u>	<u>FCD</u>	<u>Support</u>	<u>Obligations</u>	<u>Releases</u> (New Cruzeiros)	<u>Balances</u>
5/4/67	6/30/70	IPEA	1,600,000	1,599,908	92
1/27/69	6/30/70	IPEA	<u>600,000</u>	<u>300,000</u>	<u>300,000</u>
Totals June 30, 1969			<u>2,200,000</u>	<u>1,899,908</u>	<u>300,092</u>

All disbursements under CONTAP agreements are audited by the Central Bank of Brazil, and the examination and/or verification of these amounts was not included in our audit scope.

C. Project Implementation

The USAID/Brazil's Public Administration Division (PAD) has the responsibility for implementation of the project. Implementation includes personnel services, contract technical advisory services, providing a limited amount of commodities, participant training, and other miscellaneous costs. Each of these inter-related elements were reviewed to the extent possible during the course of the examination.

1. AID Personnel Services

Our analysis of project accounting records disclosed expenditures of \$37,000 for Personnel Services, or 2.7 per cent of the total project cost. See Exhibit C.

For the most part, these expenditures represent AID project coordinator salaries and related costs which were incurred prior to the period under audit. Therefore, no further audit verification was made.

2. Contract Services

In making our review of contract services, particular attention was directed to the contractor's performance under the agreements. We inspected the tangible end-results of the contractor's performance - the published reports; and we determined the extent of administrative controls maintained by AID and the Government of Brazil (GOB) over contract performance.

a. No. AID/1a-272

On June 10, 1965, AID entered into Contract No. AID/1a-272 with the University of California at Berkeley (UC) for the purpose of financing a concurrent, separate contract between UC and the GOB for a period of five (5) years, ending June 9, 1970. The contract concept was to provide a team of development economists rendering technical advisory services to the Institute of Applied Economic Research (IPEA) under the technical supervision and policy guidance of the Brazilian Government. Technical advice was concentrated in the fields of economic development planning, institutional development, and personnel training. See Exhibit A.

From our review of official telegrams and cables, we estimate (See Leave Records below) that twelve specialists in general planning, transportation, international trade, industry, agriculture, and research worked in Brazil for approximately 190 months. We inspected and scanned 76 published economic reports and analytical studies prepared by these technicians during that time period, which are available in the U.S. Embassy and in the Mission Library. See Exhibit B.

In our opinion, the foregoing distribution of these reports provides formal evidence that the contract reporting requirements were met and were satisfactory to AID.

No. AID/1a-272 specifies that no more than three (3) special consultants will be employed in any one year rendering assistance on short-term visits of approximately four months at the project site. The contractor's former chief of party furnished us with a statement reporting two such visits each in 1965, 1966, and 1969, all for periods less than four months.

b. No. AID/1a-284

On June 29, 1965, Contract No. AID/1a-284 was executed between UC and AID to run concurrently with No. AID/1a-272. This agreement made provision for regular staff technicians working under the GOB/UC contract to conduct research at the Contractor's Berkeley Campus upon their return from Brazil. In addition, another provision allowed for "approximately" two (2) graduate students to conduct economic studies either in Brazil at IPEA, or at the contractor's campus in California, in furtherance of obtaining their doctoral degrees.

On August 29, 1969, we were informed by the contractor's former chief

of party that a total of two (2) students had performed research in Brazil under the contract, as follows:

<u>Graduate Student</u>	<u>From</u>	<u>To</u>	<u>PHD Thesis</u>
1. I.F. Colaço	August 1965	March 1966	Relationship of Sectoral Imbalance to Inflation.
2. M. Lerner	August 1967	Sept. 1968	Determinants of Brazilian Primary and Secondary School Attendance.

The prior Mission Audit Report No. 12/67 recommended that "the USAID/B Contract Representative request the University of California to attempt to comply with the provisions of Section I-b, 2. of Appendix B under contract AID/1a-284, regarding the sending of 2 graduate students a year to Brazil". In our opinion, the intention of this contract is to develop a center of knowledge and teaching of Brazilian economic development at the University of California, and to facilitate research leading to an interchange of economic thought, theories, and techniques between IPEA and UC. We find no mandate within the contract requiring two (2) graduate students to be present in Brazil on a yearly basis.

c. Administration of Contracts

(1) AID Policy on Planning Advisors

AID Manual Order No. 1622.4 prescribes policy concerning planning advisors, and is cited here in part:

"The planning advisors are responsible professionally to the government of the cooperating country and, except for customary AID audit practices, are not subject to the technical direction, and guidance, of AID/W and the Mission concerned. AID influence is limited to its role in the original selection of the advisory group, to briefings, and to the normal give and take of free discussions of issues".

This latitude has been taken into consideration in applying standard audit procedures in evaluating USAID/Brazil's administration of the contracts.

(2) Certificates of Performance

Article XIV of the GOB/UC Contract requires the contractor to submit to AID, with each application for payment, a Certificate of Performance signed by an authorized representative of the Brazilian Government.

Our selective check of Advices of Charge posted to the project ledgers disclosed duly signed copies of the prescribed certificates attached to the voucher documentation in the Mission files.

(3) Leave Records

We found no evidence of formal or informal leave records for contract technicians in the Mission files. The former chief of party informed us that all leave records are on file at the contractor's campus at Berkeley, California.

Appendix A, Section G-5 of No. AID/1a-272 requires that the contract chief of party submit semi-annual reports to the Mission on leave taken. This same finding was cited in the prior Mission Audit Report No. 12/67 dated November 11, 1966.

RECOMMENDATION No. 1

The USAID/B Public Administration Division (PAD) should require the contractor to submit a report of all leave taken for the period September 1, 1966, through June 30, 1969, in accordance with

RECOMMENDATION No. 1 (Cont'd)

the provisions of Appendix A, Section G-5 of Contract No. AID/1a-272.

(4) Performance and Evaluation Reports

Manual Order No. 1423.10 provides for the preparation and submission of Report No. U-307, Evaluation of Contractor Performance, to be prepared by the Mission contract representative for each AID/W and Mission contract.

We found that no such reports have been prepared by the Mission for either No. AID/1a-272 or AID/1a-284. This same finding was cited in the prior Mission audit report.

In our opinion, the criteria established by M.O. 1423.10 is tempered, somewhat, by AID Policy concerning planning advisors (previously cited), and the Certificates of Performance furnished by the Brazilian Government. In addition, an official Mission telegram sent July 11, 1969, in reply to a query from AID/W indicated that performance under both contracts had been satisfactory through June 30, 1968.

Based on these factors, no audit exception is taken on the Mission's non-submission of Report No. U-306 during the audit period.

(5) Logistical Support Furnished Contractor

The contracts provided that the Government of Brazil, through IPEA, would furnish logistical support to the contract team, including office space, equipment, secretarial services, and transportation.

On August 29, 1969, we interviewed the contractor's former chief of party, who confirmed that all necessary logistical support had been furnished by IPEA.

3. Commodities

Project accounting records disclosed total commodity expenditures of \$2,000 as of June 30, 1969. See Exhibit C.

We traced this amount to a Receiving Report listing technical books (U.S. origin), which indicated delivery and receipt of the books at the Institute of Applied Economic Research (IPEA).

4. Participants

Project accounting records disclosed expenditures of \$219,000 for participant training costs, or 15.9 per cent of the total project cost, as of June 30, 1969. See Exhibit C.

On May 20, 1969, a Project Agreement obligated \$80,000 for participant training costs, in accordance with revised AID obligating concepts made effective April 23, 1968 (M.O. 712.4). These funds, in turn, were sub-obligated by 16 duly authorized Project Implementation Orders/Participants (PIO/Ps).

Our review of Mission correspondence files revealed that USAID/Brazil's experience with the revised participant concepts had proven to be burdensome and possibly counterproductive, since accurate participant cost data is not always available at the time of ProAg negotiation, subsequently resulting in an excessive number of monetary adjustments, waivers and amendments to the PIO/Ps and the Project Agreements. The Mission, through TOAID 765 dated August 5, 1969, requested AID/W approval for the Mission to use the PIO/T as a direct obligating document. AID/W approval was granted through AID/O 1775 on August 21, 1969, which stated:

"In circumstances where it is not possible to obligate funds which provide for Participant Training in the Project Agreement, the PIO/P may be used as the obligating document."

Our examination of USAID/Brazil Training Office records indicated that 23 participants have been sent to the United States under the project for training in Economics (16), Finance (1), Accounting (2), Statistics (2) and Business Administration (2), of which 12 are currently in training and 11 have returned to Brazil. We noted that the participants had been sponsored by the Institute of Applied Economic Research, the Central Bank of Brazil, and the Getulio Vargas Foundation. Documentation for 3 additional participants is now being processed by the Mission Training Office.

A post-training evaluation study has not been made for the 11 returned participants. The Mission Training Office is presently conducting a post-training evaluation study of all Mission post-training activities, and therefore, no audit recommendation is being made at this time.

5. Other Costs

Project accounting records disclosed total expenditure of \$234,000 for Other Costs, as of June 30, 1969.

A further audit analysis revealed this total to contain additional contract and also miscellaneous other costs of direct AID as follows:

<u>Other Costs</u>	<u>Amount</u>	<u>Per Cent</u>
Contract Services (through AOCs)	\$145,000	62
Miscellaneous Direct AID	<u>89,000</u>	<u>38</u>
Totals	<u>\$234,000</u> =====	100 =====

We traced the additional contract charges posted in the Mission ledgers to advices of charge (AOCs) received from AID/Washington. There were no audit exceptions taken.

Other costs representing miscellaneous direct AID were found to have been posted to Project Ledgers prior to the period under audit, and we made no further audit verification.

For purposes of audit presentation, we have made an adjusting entry transferring the additional contract costs of \$145,000 included in Other Costs to Contract Services (See Exhibit D).

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AUDIT OF ECONOMIC DEVELOPMENT PLANNING - USAID/BRAZIL
ORGANIZATION OF THE PROJECT

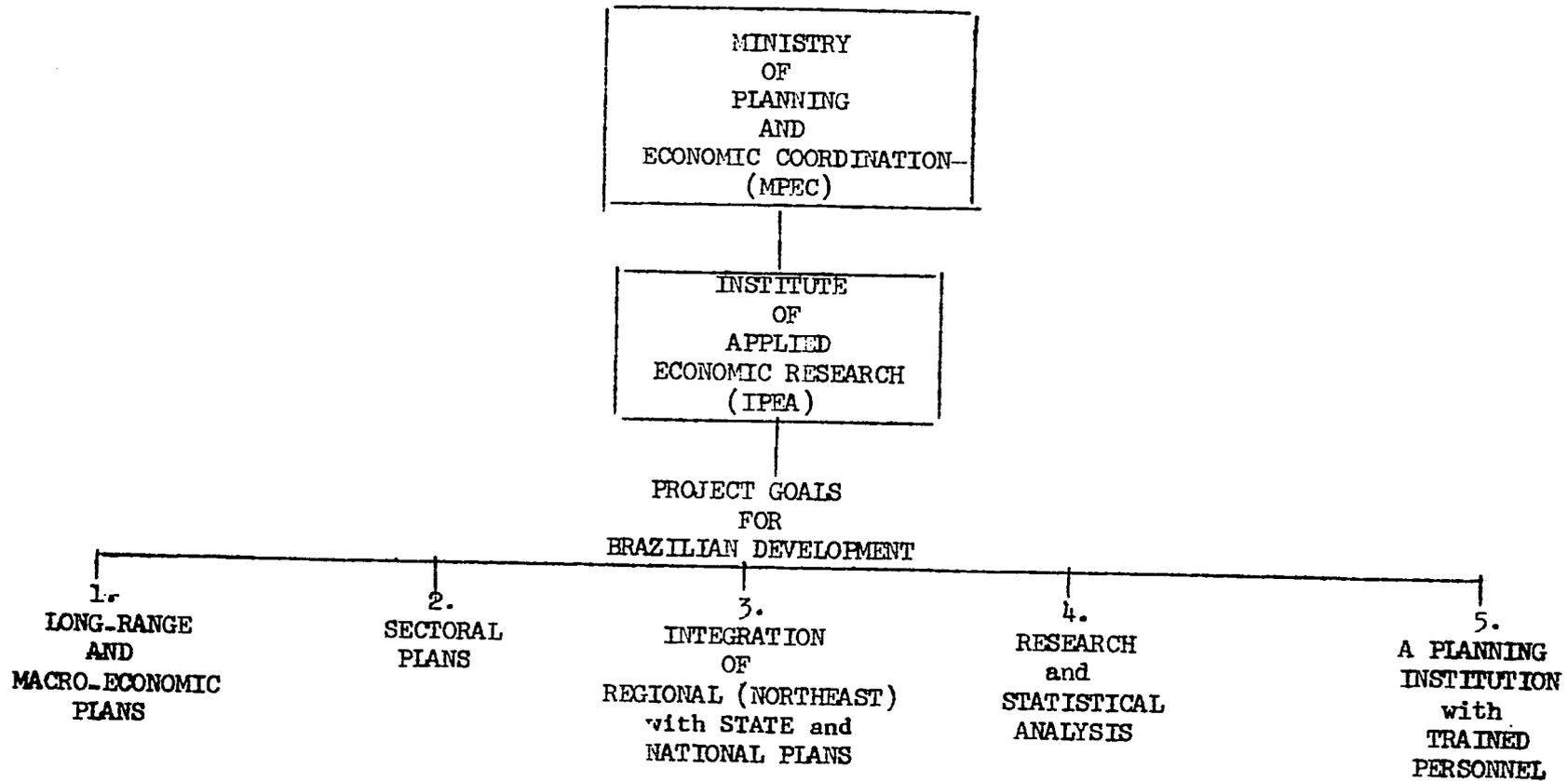


EXHIBIT C

AUDIT OF ECONOMIC DEVELOPMENT PLANNING . USAID/BRAZIL
 SUMMARY OF PROJECT AGREEMENTS AND REVISIONS
 AS OF JUNE 30, 1969

Fiscal Year	No	Final Contribution	U.S. DOLLAR CONTRIBUTION			LOCAL CURRENCY	
			Contract Services	Participants	Total	U.S. PL 80 TITLE I	GOB CONTRIBUTIONS CONTAP
1966 and prior	10	12/31/67	\$ 671,324	-	\$ 671,324	NCr \$1,167,000	NCr \$ -
1967	2	12/31/68	198,000	-	198,000	150,000	1,600,000
1968	3	6/30/69	86,000	-	86,000	=	600,000
1969	3	6/30/70	160,100	\$80,000	240,100	=	-
Totals Per ProAgs	<u>18</u>		<u>\$1,118,424</u>	<u>\$80,000</u>	<u>* 1,198,424</u>	<u>NCr \$1,317,000</u>	<u>NCr \$2,200,000</u>
Separate Grant Agreement with FINEP dated 8/27/65	<u>1</u>	9/30/67				1,000,000	
Total Agreements	<u><u>19</u></u>					<u>NCr 2,317,000</u>	

* This total does not include obligations aggregating \$294,000 and representing AID Personnel Services of \$37,000; Participant Training of \$211,000; and miscellaneous direct obligations of \$46,000.

AUDIT OF ECONOMIC DEVELOPMENT PLANNING . USAID/BRAZIL
 SUMMARY OF OBLIGATIONS AND EXPENDITURES
 AS OF JUNE 30, 1969

EXHIBIT D

Fiscal Year	Obligations	Expenditures	Personnel Services	Contract Services	Commodities	Other Costs	Participants
1966 and prior	\$ 829,000	\$ 532,000	\$27,000	\$ 293,000	\$ -	140,000	\$ 72,000
1967	268,000	174,000	1,000	131,000	2,000	19,000	18,000
1968	146,000	122,000	(1,000)	300,000	=	68,000	55,000
1969	249,000	248,000	7,000	160,000	-	7,000	74,000
Total per Project Ledgers and U-203 Report	\$1,492,000	\$1,376,000	\$37,000	\$ 884,000	\$2,000	234,000	\$219,000
Audit Adjustments	-	-	-	145,000	-	(145,000)	-
Adjusted Balances	\$1,492,000	\$1,376,000	\$37,000	\$1,029,000	\$2,000	\$89,000	\$219,000
 Per Cent		100.0%	2.7%	74.8%	.1%	6.5%	15.9%

R E C A P I T U L A T I O N

Obligations	\$1,492,000
Expenditures	1,376,000
Balance	<u>\$116,000</u>

SUMMARY OF RECOMMENDATIONS

Number

Page

- 1 The USAID/B Public Administration Division (PAD) should require the contractor to submit a report of all leave taken for the period September 1, 1966 through June 30, 1969, in accordance with the provisions of Appendix A, Section G-5 of Contract No. AID/1a-272.

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EXHIBIT F

DISTRIBUTION OF
REPORT ON EXAMINATION
No. 29/70

	<u>COPY No.</u>
Minister William A. Ellis, Director, United States Agency for International Development Mission to Brazil	1
Dr. Donor M. Lion, Associate Director (NEAD) - USAID/B/NEAO	2
State Department - The Honorable Scott Heuer, Jr., Inspector General of Foreign Assistance (IGA)	3
State Department - Mr. Robert W. Bean, Country Director - Office of Brazil Affairs (ARA/BR)	4
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AID/W - Office of the Controller (C/AUD)	7 - 11
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AID/W - Special Assistant for Program Management (PMCA)	13 - 14
USAID/Panama - Inspector in Charge, Inspections and Investigations Staff, A.I.D. (IIS)	15
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USAID/B - Audit Division (C/AUD)	26 - 30

NOTE: All audit work papers are attached to Copy No. 26 which is on file in the Office of the Controller, Audit Division (C/AUD), USAID/B.

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