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MIDTERM EVALUATION OF THE LAC REGIONAL FINANCIAL MANAGEMENT IMPROVEMENT PROJECT

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Annexes

Submitted to:

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Annex 1

Attachment 1
PIO/T No.

SCOPE OF WORK

I. Activity to be Evaluated

The contractor will provide a mid-term formative evaluation of the LAC Regional Financial Management Improvement Project (LAC/RFMIP - #598-0685 and 597-0037), a program developed by A.I.D. and implemented over three and one-half years by contractors, principally Price Waterhouse as principal contractor under a three year contract totalling $2,872,715. The project consists of two major components (1) implementation of country specific and regional sub-project activities especially including events, training and communications and (2) development of a long-term LAC strategy for addressing the problem of the lack of public sector financial management capabilities including needs assessments and other data gathering.relating to financial management in specific countries.

The principal contractor does not implement country specific activities; however, so far one such activity has been conducted and was separately competed for and carried out by the same firm. That activity has been evaluated separately and its results are to be considered and included in this evaluation.

The execution of the prime contract was delayed several months. During that period several activities were carried out directly related to the project which are also to be considered and evaluated. They include (1) a workshop which was held in December, 1988 to obtain the views of key financial officers of the Latin American countries on the needs in the region, (2) the establishment of the LAC Region Donor Working Group on Improving Financial Management which holds quarterly meetings, and (3) the publication in English and Spanish of the booklet Your Role in the Accountability Process: Accountability, Financial Management and Audit of AID Furnished Resources in Beneficiary Countries. These activities produced new ideas and suggestions which resulted in some modifications to the project activities and subsequently the prime contract was amended to provide for those functions by the prime contractor which were considered substantially different from what had been originally provided for. These activities are also to be included in the evaluation which should consider their appropriateness and results as compared to the original plans.

II. Purpose of the Evaluation:

The evaluators will seek to assess the degree to which the stated project goal and purpose have been met, with particular attention to (1) contractor performance in carrying out and reporting upon work plans, (2) effectiveness of the project in eliciting the support and participation of government financial professionals from throughout the region in professional development activities, (3) the potential for completing the project satisfactorily in the light of progress, performance and participant response to date, and (4) the need for and overall focus of a follow-up project to implement the LAC Bureau strategy produced.

An external evaluation is being conducted at this time as contemplated in the project paper for project mid-term.

III. Background

LAC/RFMIP responds to two reports issued by GAO in 1979 and 1984 calling for more attention to financial controls and accountability in development assistance. It also responds to numerous reports by the A.I.D. Inspector General over the years and to repeated concerns expressed in recent years by the Congress about strengthening accountability and audit of US foreign assistance. Unlike the only other similar project, the Sahel Regional Financial Management Improvement Project carried out in Africa over the past several years which was initiated at the express mandate of the Congress in the wake of financial scandals reported by the A.I.D. Inspector General, the LAC Project was developed on A.I.D.'s own initiative.

While both projects have sought similar objectives, improved accountability over the resources used in development assistance, the LAC Project has concentrated more on overall host country accountability, as opposed to project-by-project accountability which was emphasized in Africa. This was in response to one of GAO's major recommendations.

GAO found that A.I.D. had not established a systematic long-term approach to improving financial management capabilities of host country goverments. Prior approaches of (1) including financial management as part of an overall public administration or institution building activity, or (2) including financial management improvements as a limited component of regular development projects were found by GAO to be inadequate. Therefore GAO recommended that A.I.D. set up a long-term program for financial management assistance.

As part of the project design process all LAC Missions were furnished the project Concept Paper and other documents and responded identifying needs for host government technical assistance in various areas of financial management. Missions expressed interest in activities which could be used to generate demand for, recognition of, and acceptance of financial management reforms.

The project's goal is to increase the ability of Latin American and Caribbean governments to more efficiently utilize and evaluate their scarce monetary resources.

The purpose is to improve financial management in Latin America and the Caribbean. Objectives include:

- development of projects to strengthen financial management institutions and systems.

- Increased commitment to improving financial management systems and practices and to the training of financial managers, auditors and accountants.

- Improved accuracy and timeliness in financial reporting.

The previously mentioned modifications made in the activities contemplated in the project paper and amendment to the contract all were considered to better facilitate the achievement of the

foregoing purpose and objectives. Some of the modifications simply involved different terminology such as the "Sub-regional Conferences of Key Finance Executives" instead of "Sub-regional Financial Management Task Forces", (a term not translatable into Spanish), while others involved new ideas such as the projct newsletter and the support of existing conferences and seminars as opposed to fully sponsored new ones. The December, 1988 Workshop participants strongly recommended events and activities to combat fraud and corruption in government as being directly related to the ability to develop sound financial management systems. As a result an entire area, not contemplated in the project paper was added.

A country assessment of financial management of a Caribbean country had been planned. This was supplaced by an emergency assessment and recommendations for immediate improvements in Panama, a country not contemplated to be included in the original project. This effort drew considerable resources from the project which could not be replenished due to the fact that the LAC/RFMIP did not conteplate a "buy-in" provision. A number of USAID missions have also requested "buy-ins", a feature often included in regional projects, and many mission controllers appear to feel that the project should have included this feature.

The project activities initiated and in process or completed include the following:

A. Sub-Project Activities

Support for/participation in regional financial management conferences and specific-topic conferences

Sponsorship of subregional Key Financial Executives Conferences

Development and testing of training courses and other types of professional development

Technical Assistance to Missions and Host Countries

Development and publication of a quarterly newsletter and othjer technical publications

B. Strategy Development

Collection of baseline information on current financial management

Conduct of host country financial management assessments

Development of data base on financial management improvement projects

Assessment of successes/failures in specific projects

Identification of specific potential activities to improve financial management

Preparation of long-term strategies to improve financioal management for the countries assessed

Prepare long-term LAC Bureau strategy to improve financial management based upon testing of components and incorporation of lessons learned. (A preliminary strategy is has been prepared).

Over the remainder of the project the prime contractor will complete those strategy development activities which are still in process and continue to carry out sub-project activities. At the conclusion of the project the LAC Bureau Strategy to Improve Financial Management should be ready for implementation in a follow up project.

The project is administered by Price Waterhouse staff members, some largely full time and others part time under the supervision of a Project Partner, a Project Director and a Deputy Director. During most of 1990 the Project Director was on medical leave and an Interim Director was appointed. The project also utilizes consultants who are not employees of the prime contractor for certain specific activities.

The A.I.D. project manager will provide the evaluation team with a detailed description of project structure and activities especially including those activities not performed by the prime contractor.

IV. Methods, Procedures, Level of Effort

A team of four evaluators, one of whom will be Chief of Party, will conduct the evaluation through (a) visiting project headquarters in the offices of Price Waterhouse in Washington, DC, (b) participation in the V Conference on New Developments in Governmental Financial Management to be held in Miami, Florida during April 8-10, 1991, and telephone interviews with knowledgable individuals who are not available for personal interview at the Miami conference. At the beginning of the visit in Washington the team will consult and seek guidance from the LAC Senior Financial Management Adviser and the LAC Controller before commencing interviews with the contractor staff and others. They will obtain background information, review files, identify key people to be interviewed and develop and refine the scope of the issues to be examined at that time.

The team will interview all Price Waterhouse staff members who has participated on the project who are available in Washington. It will selectively interview by telephone those not in Washington where considered necessary after reviewing the documentation of their work. During the Miami conference the team will interview those Latin American and Caribbean finance officers who are familiar with the project, especially those from the countries where the project has been most active. In addition, the team should seek information from others such as officials of regional and national professional organizations involved in public sector financial management, USAID Mission Controllers and the AID Inspector General.

Calculating a six-day workweek for each team member, it is estimated that a total of 96 workdays will be required to complete the evaluation. Data analysis and writing should be coordinated on an ongoing basis under the direction of the Chief of Party, who will also have primary responsibility for preparation of the evaluation report. Following completion of the field work, a draft report will be submitted to the LAC

Senior Financial Management Adviser for review. Upon receipt of A.I.D. comments on the draft, ten working days will be allocated for preparation of the final report, if necessary.

V. Qualifications

The scope of work requires four individuals with the following combination of skills and qualifications:

- Current knowledge of Latin American central government financial management practices and procedures, the cultural environment and especially the control environment, gained through being a native of the region, holding financial management posts in government in the region or working extensively with central government financial management officials in the region;

- current knowledge of the most modern techniques and practices in public sector financial management and auditing as applied throughout the Western Hemisphere. especially including generally accepted accounting principles, generally accepted auditing standards, international accountinmg standards and international auditing guidelines as well as of the official pronouncements of the International Organization of Supreme Audit Institutions and the Latin American Organization of Supreme Audit Institutions and of their triennial congresses.

- complete fluency in speaking, reading and writing the Spanish language (practically all project documentation is in Spanish and most persons to be interviewed do not speak English)

- professional certification in accounting as a CPA, Chartered Accountant or Contador Publico and/or extensive practical experience in budgeting, accounting, cash and debt management and auditing in the central government

- demonstrated effective analytical and writing skills;

- familiarity with AID programs, policies and procedures, and, if possible, experience in evaluating AID or similar projects;

- specific work experience in Latin America in the financial management or audit of central government.

At least one member of the team should be a Latin American with extensive experience in central government financial management and/or audit. Ideally one member should be a former AID Mission Controller or have other experience with AID programs and activities in the financial management area.

Reporting Requirements

A draft copy of the evaluation report will be submitted to the LAC Senior Financial Management Adviser within five working days after completion of the field work. After receipt of AID comments on the draft, the contractor will have ten (10)

working days for completion of the final report.

The contractor will provide to LAC/DI tewnty (20) copies of the report in English.

The report will be organized as follows : Executive Summary (maximum 4 pages), Table of Contents, Body of Report (maximum 40 pages), Appendices.

The executive summary states the objectives of the project, the purpose of the evaluation, study method, findings, conclusions and recommendations, and lessons learned about the design and implementation of the activity.

The body of the report should include discussion of (1) the purpose and study questions of the evaluation; (2) the professional context of the project; (3) team composition and study methods(one page maximum); (4) evaluation findings; (5) conclusions drawn from the findings; and (6) recommendations of actions to improve project performance during the remainder of its execution; and (7) recommendations regarding the content, components, approach and design of a second follow-up project based upon the lessons learned.

The appendices should include a copy of the evaluation scope of work, a list of documents consulted and individuals and institutions contacted and any other material too voluminous to include in the body of the report.

Annex 2

EVALUATION OF LAC/RFMIP

INTERVIEW SUMMARY

DATE:

NAME:

COUNTRY:

PRESENT POSITION:

FORMER POSITION:

QUESTIONS	COMMENTS

I. GENERAL

A. What is the situation in your government (central, state, municipal) with regards to "accountability" and financial management.

B. Is it generally accepted?
Is it imposed by circumstances, but not requested by the people?
Is it a consequence of conditions by some international institution (IMF, World Bank, IBRD)?

C. How do you contemplate AID collaboration?

D. Has AID/PW done in your country an evaluation on the public financial administration?
what level?
- central/federal government
- government enterprise
- state government
- municipal government
- other

E. Have you established a plan to improve thefinancial management and information and have AID/PW participated?

F. Which are the activities developed by AID/PW in your area - in collaboration with:
  public entities
  local firms
  other

- focused on:
  central?
  state?
  municipal?

G. Which have been (or are the expected) the results of these activities
  in general?
  immediate?
  medium term?
  long term?

H. Which are the problems encountered to achieve good results - or for improvements
  personnel training
  lack of financial resources
  etc.
-in which area(s)

I. Are applicable accounting principles well defined?

J. Are you aware of AID/PW methodology developed to evaluate your condition?

1. What is your opinion with regard to assistance provided by AID/PW

   plan/design
   test/examine
   evaluate
   advise

the activities developed to improve financial management in your area.

2. Have you put into practice procedures to improve financial management - and what are the results - as a consequence of AID/PW assistance?

3. What are your suggestions for more efficient results in this project, as far as AID/PW participation?

4. What is the role of the other organizations: ASIP, OLACEFS, World Bank, etc.?
   Has there been a duplication of efforts (activities)?

II. CONFERENCES

A. Has the AID/PW project been presented
   - at the international level
   - regional level
   - central government level
   - special level

   What are the results?

   Have the conferences been appropriately prepared?

   Are the participants
   professional organizations
   government officials
   - key/high level officials?
   - middle management officials?

   Problems encountered that prevented your attending the conferences

B. What are your suggestions regarding the type of conference?

   What are your suggestions regarding future conferences (or courses)

   places to hold conferences
   topics

C. Is there any possibility you may attend future conferences regarding
   - Financial management for financial officers
   - Financial management for non financial officers
   - Combatting economic corruption
     or
   - Operational Auditing Course

III. PERSONNEL

Are the key public financial officers
professionals?
are they subject to political changes?
are they subject to rotation?
personnel changing to private sector?

(For Costa Rica)

Your opinion regarding the training course (been developed and on trial)

(For Guatemala)

Regarding the PC system (installed and sampled/tried)

(For all):

Are you aware that a course titled Introduction to Integrated Financial Management has been proposed?

Would such a course be useful to you?

What is the government internal auditors position regarding a financial management integrated system?

IV. TRAINING & SEMINARS

1. What training course or seminar did you attend?

2. What was the purpose of the training course or seminar?

3. In your opinion, was the course or seminar effective in achieving that purpose?

4. Was the content of the course or seminar adequate?

5. Was the presentation of the course or seminar adequate?

6. What suggestions for improvement for future courses or seminars can you offer?

   A. Items to be added

   B. Items to be deleted

7. What is the degree of training personnel in the following levles of government?

   Central Government
   State Government
   Municipal Government

V. PUBLICATIONS

A. Newsletter
Your opinion
Appropriate distribution?
Results?
Should it continue? (sending it)
changes you suggest
how often (frequency)
contribution by Latin American officials?

B. Financial Management textbook:

Your opinion on need for such a publication.

Are there any good financial management textbooks within your reach?
In Spanish?

VI. TECHNICAL ASSISTANCE

A. (Not for Costa Rica nor Panama)

Have you received any technical assistance?
What kind of assistance?
What were the results?

B. (For Costa Rica)

How do you evaluate the design of the reorganized Controller General's Office?
- appropriate?
- costly?
- complete?
- opportune?
- does accountability improve with the design?

VII. METHODOLOGY

(For Costa Rica, Colombia and Panama)
Your opinion regarding methodology developed by AID/PW

What new/improved financial management techniques have you instituted at your organization as a result of the information or training you received through this project?

As a result, what aspects of your organization are better managed?

VIII. POTENTIAL ACTIVITIES

What are the problems in the area of financial management that the LAC/RFMIP might further consider?

IX. FRAUD/CORRUPTION

A. In general

What different aspects of fraud and corruption are you aware of?

Are the government financial officials well paid? Do they receive bonuses?

Is there an effective penalty system that is enforced in cases of fraud and corruption?

B. Have you attended fraud and corruption conferences?

1. in Miami)
   Panama (2)) Seminars
   Haiti)
   Nicaragua)

2. What is your opinion regarding the conferences?

3. What would you add/subtract to improve them?

C. Would an annual fraud and corruption conference serve a useful purpose?

X. SYSTEM IN OPERATION

In Guatemala - What is your opinion regarding results of the personal computer based accounting/budgeting software package that has been developed?

INTERVIEWER INITIALS____

INTERVIEW SUMMARY

I. General

- Need to improve, media is demanding, no direct AID FM help since 1974, accounting principles well defined, receiving some help from UN and Germany but duplicative in some cases 1

- Improvement needed through training, people demanding action against corruption, AID worked in FM on federal level, accounting principles not well defined, only familiar w/AID-PW in general terms, suggests project enhance collaboration of managers & employees 2

- Federal govt working to improve FM but not provincial/municipal-main focus now is on inflation, being done as part of WB conditionality, requested AID assistance via Wesberry-no Mission in Argentina, working on FM improvement but not with AID help, need better-trained people at all levels, have well-defined accounting principles, no coordination of donor activity for FM improvement-have overlaps 3

- Well established system of FM, AID/PW evaluated public FM on central govt. level and focusing on this level, problem areas lack of interest in training by individuals and corruption of auditors, acctg principles not well-defined, thinks AID/PW assistance has been good especially in terms of improved management and systems, no suggestions yet 4

- FM has been improving, AID collaboration in Cmp General's office, his bank has plan but no help from AID/PW, no well defined acctg principles, OLACEFS has had successful conferences & courses 5

- Overall FM system needs overhaul, not an integrated system 6

- FM of OECS is not effective. Need IFM system to be developed and implemented. AID has suspended new funding to OECS until more effective FM system is in place 7

- Grenada receives TA from Canada to design and install computerized acctg system. Limited training component. UK also assisting to upgrade audit dept. 8

- FM system in Guyana in need of much help, integration of it would help, political situation makes change in these areas difficult 9

- RDO/C proposing a specific activity under RFMIP for OECS as a result of 7/90 evaluation finding their system to be inadequate for control of AID funding-no

future funding until this system is in place-OECS is 7 countries each with distinct FM systems 10

- Jamaica has implemented new budget system, however debt system differs in various Ministries, operating under WB sponsored admin reform program w/ second loan in negotiation, need IFM system, need more training 11

- Past three years has produced greater awareness of importance of FM in Mexican Govt, collaborate w/AID in training but would prefer to work w/IDI, CCAG, DAG, GAO;no AID in Mexico, GOM has no plan to improve FM, applicable acctg principles well defined 12

- Just becoming aware of FM in St.Lucia, no public awareness, need AID for training, none previously, planning broader scope auditing but not w/AID help, to improve need more collaboration and better MIS, acctg princ. are reasonably applied 13

- Accountability concept accepted since 1989, AID/PW active on federal and central bank and municipal levels, have established new financial controls for govt, results excellent, definable acctg principles, thinks AID/PW assistance good, have put it into practice, its working, no duplication-work w/OLACEFS 15

- Dominica's PM places great emphasis on budget-driven FM, "no fooling around", accountability of Ministries very important, its a govt priority not a conditionality, Min of Finance only computerized system, only AID program in Youth Services-a voc ed program, not aware of other AID programs or of AID sponsorship of this conference 20

- Extensive AID/PW intervention in Panama, rules and procedures remained the same mostly but greater focus on where application is needed, under project new auditor general has been appointed staff recruitment taking place, beginning cursory review audits to prioritize activities, evaluating internal controls of each ministry and govt agency, govt officials have been very open and frank during this period to get job done, govt support high, have coordinated this work with other organizations, no overlap 22

- Very poor FM reporting exists on all levels, quality of reports poor if done at all, field offices to central ministry reporting nonexistent, no money to carry out audits, need updated and established regulations and procedures, better coordination, principles not well defined 23

- AID/IG auditor perspective on PW effort in El Salvador was that significant work to reorganize Controller office, but not focused on laws governing its function, law allowed for pre-audit only, effort failed, law politically unfeasible to change,

political appointees cause several problems with ministries. Honduras PW effort reorg. Controller Gen and Tax offices, more qualified people hired, but if govt. changes all these people could be out, from top to bottom. see several countries with inadequate accounting systems, lack of accountability in agencies and departments, little continuity 24

II. Conferences

- AID/FM on federal level, Quito 1989 Conf. not well prepared, likes exchange of ideas that occur, problem having key officials is that their schedule does not permit participation-mostly mid-level people, cost sometimes problem, will attend future ones 1

- AID/PW project presented on Central Govt level, difficult to participate in conferences, mainly mid-level mgmt participate, high cost problem, suggest promote conferences in each country/ministry 2

- Learned of conference via newsletter, lack of coordination w/other govt agencies in sending participants, suggest local conferences on Argentina-specific problems, will attend future events 3

- AID/PW effort presented on Cent Govt level and results good, conference participants not always high level, problems of bureaucracy cost and time constraints, suggests more local conferences and country-specific topics, he may attend future 4

- suggests focusing on one topic and hold locally, may attend future if can afford time and money 5

- This is first conference, also attending 2nd Caribbean Conf for Key FMgrs 6

- This is first conference, will attend follow-on Key FMgrs 7

- First conference, will attend follow-on Key FMgrs 8

- Before these two conferences, has attended 1st Inter-American Conf on Fraud & Corruption in 1989, as well as 1st Conference of Caribbean Key FMgrs. Impressed with quality of speakers. Has held seminars with his employees to pass on information received in conferences as well as regular seminars on devts. and changes in FM. Problem attending is mostly money 9

- First conference, too busy to attend, suggests conference in FM for non financial officers in either Miami or Caribbean 10

- This is first conference and will attend Key FM, conference topics timely, would like to attend additional in FM for financial officers and combatting economic corruption 11

- Unaware of AD/PW, would attend future conferences if on FM for financial and non-financial officers 12

- Has attended several conferences (Key Mgrs Caribbean, 1989 F&C), said one problem is language, 2 track system of presenting in Spanish one day English in another would help, also summary reports should appear in all languages, not just language of presenter 17

- First conference, but others from Ministry have attended other New Developments conferences, likes content so far, others went to F&C conference but none reported back about outcome, would like to attend future ones 20

- 5th New Devts is his first, excellent and timely materials, unaware of AID/PW project co-sponsorship 21

- Need to get more FMgrs and decision-makers to conferences so that information will be used, ideas implemented 22

- 2nd conference, attended Lima Key Mgrs too, liked better since had small groups to discuss issues, she had material before conference so that she arrived prepared, no translation problems, good exchange of practical ideas 23

III. Personnel

- Key people not always professionals, subject to political change, leave for private sector, not aware of IFM course, IFM would be useful, developing an IFM course in Columbia 1

- Key officers not professionals, yes on rotation political changes go to private sector, not aware of course 2

- Key officers not professionals, lots of rotation and private sector fleeing, would like a course in govt integrated FM, govt auditors perform pre-audits and "courts of accounts" perform post audits 3

- Key officers not professionals, lots of change due to rotation politics and private sector, not aware of course on IFM but would be useful 4

- Key officers not pros, yes to all areas of change, not aware of training course nor of IFM effort, exists on govt level 5

- Most employees in FM are promoted from w/in 6

- Grenada has limited professionals in ranks, subject to much political change and rotation 8

- Key public FM not professionals, most professionals work in private sector, is interested in courses in IFM 9

- Key officers not pros, subject to political change, rotation, loss to private sector, not aware of IFM course but is interested in it 11

- Key officers are professionals, low salaries, lots of political change, unaware of IFM course but possibly useful, they are improving internal audit function 12

- Key financial officers not pros, not so much political change or rotation, much fleeing to private sector, unaware of IFM but would be very useful, internal auditing weak 13

- Very few key officials who are pros, yes political change and private sector, not aware of IFM course but would be useful 14

- Key FMgrs are pros, IFM course is good idea 15

- Training needs great in all areas of FM, no audit emphasis existed for past 20 years, will coordinate with prof organizations such as OLACEFS, under AID/PW a permanent training center has been proposed at Auditor Gen for phase II funding 22

- Good to excellent professional qualifications on managerial level, poorly paid (1/10 of private sector) prof flight a big problem 23

- In general region-wide personnel are poorly paid, very high turnover rates due to switching departments, politics, flight to private sector. USG had same problems until civil service law passed 24

- On integrated FM systems suggests that accounting system should be first area to begin since its a common language throughout a government. In Costa Rica suggests starting project on municipal level, suggests Puerta Renta (sp?) since municipal systems aren't really in place, doesn't report to anyone so low risk, good place to experiment with new system and once running use as demonstration for other levels of govt. 25

IV. Training & Seminars

- Good training federal, not good state and local, need training in govt. FM for mid-level 1

- Attended ILACIF course in 1985 but not aware of AID/PW courses 5

- Not previously attended under this project 6

- Attended 2 previous conferences in 1989, excellent, topics appropriate, training at public level needs much attention, at all levels 9

- Attended 1989 F&C seminar, no complaints, low level of degreed personnel in govt 13

- Was at 1989 F&C Conf, yes effective and good content, low level of training on all levels of govt. 14

- Attended Quito & Lima seminars and thought excellent, have established a training center in "contraloria" for public sector officers 15

- Would like AID sponsorship of ICA Caribbean so that ICA could provide training and exam for CA degree (now must go to N. Amer or UK) 17

- Training done in UK, 6, 12, 24 month programs in Fin/acctg 20

- Need lots of training in all ministries, problem is lack of prof FMgrs, ex Dept of Education full of education experts, need FM course for non-FMgrs 21

V. Publications

- Get newsletter at ministry level but copy it since number received not adequate, continue it-good, change to include lessons-learned, lots of textbooks on FM, but none on govt. FM 1

- Not received newsletter, would like to receive any textbook as part of conference/training course 2

- Only received #5, good on communicating events, more on govt. finance 3

- Good publication, questions need for textbook since good ones exist 4

- Doesn't receive newsletter, might need book on FM, main focus at university is on internal control 5

- Not aware of newsletter 6

- Receives and likes newsletter 7

- Receives copies of newsletter and finds it informative 8

- Received first newsletter at this conference, its informative, would like to be on distribution list. Textbook not needed 9

- Has not seen, not sure if RDO/C receives 10

- Finds newsletter informative and useful 11

- No newsletter, textbook not needed 12

- Receives newsletter but would like to see some from practitioners from the Caribbean, please continue, unaware of textbook 13

- Receives newsletter is useful and wants to continue 14

- Has not seen newsletter but would like to receive, needs a FM text, they have developed their own manual and guidebooks 15

- FM text is needed to update what's already on market, also need updated procedures manual 16

- Funding needed to purchase textbooks, perhaps some updating necessary 17

- Unaware of newsletter, would like to receive 20

- Unaware of newsletter, would like to receive 21

- Need more newsletters distributed to Panama and other countries, please include more hands-on material and less theory ex what are people doing to solve this problem or that, he has submitted articles but hasn't seen them published 22

- Has only received one newsletter by mail, not sure where to find locally, would like to see more technical information in it 23

- Newsletter good, people seem to be receiving it, "Your Role in Accountability" also good, they hand a lot of these out but is misleading where it states that AID will accept Country Controller's audit report-has not been their experience 24

VI. Technical Assistance

- No TA received to date 1
- Asking Wesberry for TA 3
- Have received good TA in developing FM efficiency 4
- CR people not aware of Cont Gen office redesign 5
- Have received TA in FM project 15
- In Belize several ongoing projects such as tax reform and computerization as a means of internal control and review of FM systems at Min. of Finance and Min of Health-ongoing, no results 16
- AID financed consultant working in area of budgeting/accounting developing performance budgeting system, Canadians providing TA in auditing, both in Min of Finance-St Kitts 18
- No AID TA to date, had UN help-very poor quality and no execution 23

VII. Methodology

- Not aware of AID/PW methodology in CR 5

VIII. Potential Activities

- Training for municipal govt people, inflation's effect on FM 1
- Focus on differences in LAC and needs for specific TA 2
- Need to consider differences w/in LAC especially with regards to technical needs and political situations 3
- Political trends and making people aware of importance of accountability process 5
- Would like to see long term strategy for improving FM in Jamaica. Assistance needed to improve audit functions. Internal controls need to be strengthened in each ministry 6

- Would like to have IFM system designed and implemented under this project 7

- Would like to see more long and short-term training, as well as conferences and seminars 8

- Training, training, training 9

- Need IFM system for OECS, more training of FMgrs in region, esp. Grenada due to neglect of several years pre US invasion 10

- More training for FM personnel 11

- Need a good needs assessment study, more monitoring and reporting 13

- Need help in evaluation techniques and setting up internal control standards 14

- Assistance project from donors are not coordinated at Ministry of Finance level, rather at operating Ministry level, Min of Finance doesn't receive information on funding-IFM system would help alleviate this problem 16

- AID standards for tracking donor funds may not be adequate-problem is that US is not recipient. Jamaica has developed what he feels is better system to track these funds, as have other LAC countries since they have more experience as recipient 17

IX. Fraud/Corruption

- Aware of economic and power corruption, lower level poorly-paid, effective penalty system, yes on annual conference 1

- Bribes to employees and high-level corruption, officials not well-paid, penalty system under discussion, course on specific actions for best results and best ways to combat 2

- Financial & power corruption, new law on subject is being considered, annual conference not useful if actions are not enforced 3

- Aware of bribery, not all govt officials well paid, effective penalties exist, has attended fraud conferences and liked 4

- Bribes and excess of power, nepotism and lack of expertise that entails, poorly paid but public awareness increasing on importance of FM so may be pay improvements, effective penalty system in place, has not attended, doesn't think annual good as same topics would be repeated 5

- Exists at all levels of govt. service 6

- Exists at all levels 7

- Aware of various types of fraud and corruption in his government 8

- Aware of fraud and corruption at all levels, more internal control and supervision needed, country needs more rigid enforcement, does not have adequate penalty system in place, has been to 1989 F&C conference-very useful, one day per yearly conference adequate to cover F&C developments 9

- Political corruption in Jamaica, upper level salaries increasing but mid-level not changing due to WB accord, govt largest employer, much petty corruption, poor enforcement 11

- Abuse of office, budget abuse, bribery, tax evasion, have not attended prior fraud conferences, doesn't think useful 12

- Abuse of office and bribery, low paid govt officials, no effective penalty system, attended Miami conference was good but should broaden attendance to include more govt officials, do it annually 13

- Fraud much lower in public than private sector, little penalty, liked Miami conf and would like it annually in one language 14

- Many types of F&C exists, govt officials not well paid, has not attended any conference on subject, but is interested in annual conference 15

- Jamaica has made great inroads in controlling F&C, first minister convicted and is in jail, Auditor General is very active fighting it, very active press/radio to bring it in the open 17

- Conferences good to raise consciousness, need audit course on uncovering fraud and corruption "everyone says it exists but no one tells you how to uncover and prove it". Edwards' presentation very theoretical but he also has very practical ideas and solutions that should be presented in seminar format perhaps, would not like to see annual conference on F&C but rather hands-on workshops 22

- There are few regulations nor money to fight F&C that is at epidemic proportions- also govt will does not seem to exist to combat cleptofungal growth 23

- Once will of financial managers, through professional organization support, was attained, conferences have served as an excellent means of getting the word out that F&C is a recognized problem and that something needs to be done about it. Problem as he sees it now is "what next". Awareness is higher, but people will get tired of hearing about it and not doing anything about it. Need to take great care to plan next phase of campaign that will give FMgrs a next step 26

X System in Operation

- Panama's controller general office has PC-based program that was developed in house that is very useful 22

- Several ministries they've seen are computerized, but lack trained manpower to use effectively, computers tend to aggravate a poor accounting system 24

INTERVIEW KEY

1 Columbia
Luis Fernando Lopez Garauito
Director of Administration, Ministry of Finance

2 Dominican Republic
Maximo Santana N.
CPA, Ministry of Agriculture

3 Argentina
Hector Luis Agustini
Accountant, Tribunal of Accounts
Roque Eduardo Ceballos
Accountant, Tribunal of Accounts

4 Honduras
Teobaldo Enamorado
Controller General

5 Costa Rica
Victor Manuel Vargas Meneges
Auditor General, Banco Popular

6 Jamaica
Leopold Henry
Director I, Ministry of Finance, Development & Planning

7 Antigua
David Kelsick
Chief, Finance & Administration, OECS

8 Grenada
Lauriston F. Wilson
Director General, Ministry of Finance

9 Guyana
Jagdeo R. Coonjah
Principal Assistant Secretary-Finance, Ministry of Agriculture

10 Barbados
Tyrone A. Watkins
Senior Financial Analyst, RDO/Caribbean

11 Jamaica
Joan Elma McCalla
Director III, Ministry of Finance

12 Mexico
Javier Castillo Ayala
Controller General of Mexico
Octivo West Silva
Treasurer, Municipality of Chihuahua
Salvador Chavez Quezada
Assistant Director, Controller General Office

13 St. Lucia
Emma Hippolyte
Director of Audit, Govt. Audit Department

14 Barbados
Norman King
Deputy Auditor General, Audit Department
David Griffith
Accountant General, Treasury Department
Tyrone Watkins
Supervisor/CFA, RDO/C Bridgetown

15 Bolivia
Carmen Zucha Calderon
Accountant General, Ministry of Finance

16 Belize
Jaime Alpuche
Acting Deputy Financial Secretary, Ministry of Finance

17 Jamaica
Auldus Madden
President, Institute of Chartered Accountants of the Caribbean

18 St. Kitt
Michael Hobson
Assistant Secretary, Ministry of Finance

19 Haiti
Stephane Philippe
Economist, Private Sector

20 Dominica
Gilbert Williams
Financial Secretary, Government of Dominica
Agnes Adonis
Senior Executive Officer-Finance, Ministry of Community Development & Social Affairs

21 St Vincent
Isaac Solomon
Budget Officer, Ministry of Finance

22 Panama
Jose Agustin Carrera
Director of Audits, Controller General
Rene Fonseca Borja
CPA, USAID/Panama

23 Ecuador
Consuelo Molina Rubio
Treasury Auditor, Office of Finance/Consulates and Embassies
Adriana Arauz Castro
Budget Supervisor, Office of Finance/Consulates and Embassies

24 Regional
Maria Fiores
Jose Fernandez
John Phee
Auditors, Office of the Regional Inspector General, Honduras

25 Costa Rica and Panama
Joseph Wargo
Project Officer, USAID

26 Dominican Republic
Juan Herrera
InterAmerican Accounting Association

Annex 3

CONFIRMATIONS FOR V NEW DEVELOPMENT CONFERENCE & CARIBBEAN KEY FINANCIAL MANAGEMENT CONFERENCE

SPEAKERS

1. Ms. Virginia ROBINSON - D.C.
2. Mr. John COMPETELLO - D.C.
3. Mr. Richard GAGNE - Canada
4. Mr. Juan HERRERA - Dominican Republic
5. Ms. Luisa Rains - Washington
6. Mortimer A. Dittenhoffer - Miami

PARTICIPANTS

1. Frank LANOIX - Haiti
2. Lynx VANCOL - Haiti
3. Monique THéBAUD - Haiti
4. Lauriston F. WILSON Jnr. - Grenada
5. Mrs. Joan McCALLA - Jamaica
6. Ms. Agnes ADONIS - Dominica
7. Mr. Llewellyn GILL - St. Lucia
8. Mr. Richard DUNCAN - Grenada
9. Orvin G. NICHOLAS - Belize
10. Mrs. Meryl FORSHYTHE - Grenada
11. Mr. Samuel STEWART - Jamaica
12. Leonard HENRY - Jamaica
13. Mr. Jaime D. ALPUCHE - Belize

14. Mr. Statchel EDWARDS - St. Johns's, Antigua

15. Mr. Norman KING - Bridgetown, Barbados

16. David KELSIC - Antigua

17. Max GRIFFITH - Trinidad & Tobago

18. Ambrose M. J. SYLVESTER - Roseau, Dominica

19. Gilbert, WILLIAMS - Roseau, Dominica

20. Beatrice, BOBATEAU - Belize

Annex 4

PEL Copy

AWARD/CONTRACT

1. THIS CONTRACT IS A RATED ORDER UNDER DPAS (15 CFR 350) — RATING

PAGE 1 OF 43 PAGES

2. CONTRACT (If any) NO.: LAC -0658-C-00-9021-00

3. EFFECTIVE DATE: 5-30-89

4. REQUISITION/PURCHASE REQUEST/PROJECT NO.

5. ISSUED BY — CODE

Office of Procurement
OP/OS/LAC
Angency for Internation Development
Washington DC 20523-1422

6. ADMINISTERED BY (If other than Item 5) — CODE

(Tech. Office: LAC/Cont)

7. NAME AND ADDRESS OF CONTRACTOR (No., street, city, county, State and ZIP Code)

Price Waterhouse
Americas Region
1899 L St., NW, Suite 800
Washington DC 2006

DUNS No. 06-486-1172

8. DELIVERY: [ ] FOB ORIGIN [X] OTHER (See below)

9. DISCOUNT FOR PROMPT PAYMENT: None

10. SUBMIT INVOICES (4 copies unless otherwise specified) TO THE ADDRESS SHOWN IN — ITEM: See Block 12

CODE — FACILITY CODE

11. SHIP TO/MARK FOR — CODE

12. PAYMENT WILL BE MADE BY — CODE

Office of Financial Management
Agency for International Development
Washington DC 20523-0209 PFM/FM/PAF

13. AUTHORITY FOR USING OTHER THAN FULL AND OPEN COMPETITION:

[ ] 10 U.S.C. 2304(c)( ) [X] 41 U.S.C. 253(c)(15)

14. ACCOUNTING AND APPROPRIATION DATA: See Section G

15A. ITEM NO.	15B. SUPPLIES/SERVICES	15C. QUANTITY	15D. UNIT	15E. UNIT PRICE	15F. AMOUNT
	CPFF Contract for technical services in accordance with terms, conditions and specifications attached hereto.				

15G. TOTAL AMOUNT OF CONTRACT ▶ $ 2,872,715

16. TABLE OF CONTENTS

(X)	SEC	DESCRIPTION	PAGE(S)
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	J	LIST OF ATTACHMENTS	
		PART IV — REPRESENTATIONS AND INSTRUCTIONS	
	K	REPRESENTATIONS, CERTIFICATIONS AND OTHER STATEMENTS OF OFFERORS	
	L	INSTRS., CONDS., AND NOTICES TO OFFERORS	
	M	EVALUATION FACTORS FOR AWARD	

CONTRACTING OFFICER WILL COMPLETE ITEM 17 OR 18 AS APPLICABLE

17. [X] CONTRACTOR'S NEGOTIATED AGREEMENT (Contractor is required to sign this document and return 8 copies to issuing office.) Contractor agrees to furnish and deliver all items or perform all the services set forth or otherwise identified above and on any continuation sheets for the consideration stated herein. The rights and obligations of the parties to this contract shall be subject to and governed by the following documents: (a) this award/contract, (b) the solicitation, if any, and (c) such provisions, representations, certifications, and specifications, as are attached or incorporated by reference herein. (Attachments are listed herein.)

18. [ ] AWARD (Contractor is not required to sign this document.) Your offer on Solicitation Number _____ including the additions or changes made by you which additions or changes are set forth in full above, is hereby accepted as to the items listed above and on any continuation sheets. This award consummates the contract which consists of the following documents: (a) the Government's solicitation and your offer, and (b) this award/contract. No further contractual document is necessary.

19A. NAME AND TITLE OF SIGNER (Type or print): Charles MacVeagh, Partner

20A. NAME OF CONTRACTING OFFICER: Peter J. Howley (VP)

19B. NAME OF CONTRACTOR — BY (Signature of person authorized to sign) — 19C. DATE SIGNED: MAY 30 1989

20B. UNITED STATES OF AMERICA — BY (Signature of Contracting Officer) — 20C. DATE SIGNED: MAY 30 1989

NSN 7540-01-152-8069
PREVIOUS EDITION UNUSABLE

26-107

STANDARD FORM 26 (REV. 4-85)
Prescribed by GSA
FAR (48 CFR) 53.214(a)

* U.S. GOVERNMENT PRINTING OFFICE 1985 —461-375/20216

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SECTION B, SUPPLIES OR SERVICES AND PRICE/COSTS

B.1. SERVICES

For the period specified in Section F of this contract, the Contractor shall provide the services described in Sections C, D, F, and H of this contract, for the estimated cost plus fixed fee shown below.

B.2. ESTIMATED CONTRACT COST AND FINANCING

(a) The total estimated cost for performance of the work required hereunder is $2,773,416. The fixed fee is $99,299. The total estimated cost plus fixed fee is $2,872,715.

(b) The amount of funds currently obligated to this contract for performance hereunder is $1,250,000. This amount is anticipated to be sufficient through approximately August 30, 1990. The Contractor shall not exceed this amount unless authorized by the Contracting Officer pursuant to the clause of this contract entitled "Limitation of Cost" (FAR 52.232-20) or "Limitation of Funds" (FAR 52.232-22), as applicable (see Section I of this contract).

B.3. BUDGET

(a) The following itemized budget sets forth the estimates for reimbursement of dollar costs for individual line items of cost and the fixed fee. Without the prior written approval of the Contracting Officer, the Contractor may not exceed the total estimated cost set forth in the budget hereunder or the obligated amount (see part 2 above), whichever is less. Without the prior written approval of the cognizant AID Project Officer, the Contractor may not exceed the estimated dollar cost for any individual line item of cost shown below by more than 15% of such line item, except for (a) indirect costs, which are governed by Part 5 of this Section B; and (b) salaries and wages, which may not be exceeded unless approved by the Contracting Officer. The fee is fixed.

(b) Itemized Budget
(05/31/89 - 05/30/[illegible])

Category	Budget Amount
Salaries and Wages	$ 624,140
Fringe Benefits	65,883
Overhead	583,046
Travel, Transportation, & Per Diem	410,600
Training	75,000
Subcontract(s)	209,937
Other Direct Costs (Includes DBA)	422,889
G&A	381,921
TOTAL ESTIMATED COST	$2,773,416
Fixed Fee	99,299
TOTAL ESTIMATED COST PLUS FIXED FEE	$2,872,715

NOTE: The inclusion of a dollar amount for subcontract(s) and/or consultants in the above budget does not obviate the requirements of the clause of this contract entitled "Subcontracts Under Cost-Reimbursement and Letter Contracts" (FAR 52.244-02), or Part 4(a)(5) of Section H of this contract for prior written approval by the AID official indicated therein.

(c) The Contractor also agrees to furnish data which the Contracting Officer may request on costs expended or accrued under this contract in support of the budget information provided herein.

B.4. ESTABLISHMENT OF INDIRECT COST RATES

(a) Pursuant to the clause of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07), an indirect cost rate or rates shall be established for each of the Contractor's accounting periods which apply to this contract. Pending establishment of revised provisional or final indirect cost rates for each of the Contractor's accounting periods which apply to this contract, provisional payments on account of allowable indirect costs shall be made on the basis of the following negotiated provisional rate(s) applied to the base(s) which is (are) set forth below:

Type of Rate	Rate	Base
Fringe Benefits	12%	Direct Salaries and Wages of Full-time Employees
Overhead	90%	Direct Salaries, Wages and Fringe Benefits of Full-time Employees
G&A	30%	Direct Salaries, Wages, Fringe Benefits and Overhead of Full-time Employees OR Direct Salaries and Wages of Intermittent Employees*

* For purposes of this contract, an intermittent employee is defined as an individual who is employed by the Contractor from time to time and who may share, pro-rata, in some or all of the Contractor's fringe benefit package. His/her compensation is reported on Form W-2.

B.5. ADVANCE UNDERSTANDING ON CEILING INDIRECT COST RATES AND FINAL REIMBURSEMENT FOR INDIRECT COSTS

Notwithstanding any other clause of this contract, for each of the Contractor's accounting periods during the term of this contract, the parties agree as follows:

(a) (i) The distribution base for establishment of final overhead rates is the same as stated under B.4. above.

(ii) The distribution base for establishment of final G&A rates is the same as stated under B.4 above.

(b) The Contractor shall make no change in his established method of classifying or allocating indirect costs without the prior written approval of the Contracting Officer.

(c) Reimbursement for indirect costs shall be at final negotiated rates, but not in excess of the following ceiling rates:

Period	Overhead Rate	G&A Rate
Entire term of Contract	90%	30%

(d) The Government shall not be obligated to pay any additional amount on account of indirect costs above the ceiling rates established herein.

This advance understanding shall not change any monetary ceiling, cost limitation, or obligation establisned in the contract.

B.6. COSTS REIMBURSABLE AND LOGISTIC SUPPORT TO THE CONTRACTOR

(a) United States Dollar Cost

Reimbursement of United States dollar costs incurred under this contract shall be paid to the Contractor as described in the clauses of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07) and "Payment" (AIDAR 752.7003, Alternates 70 and 71), and shall be limited to reasonable, allocable, and necessary costs determined in accordance with the clause of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07).

(b) Logistic Support

No logistic support will be provided to the Contractor under this contract.

B.7. PAYMENT OF FIXED FEE

At the time of each payment to the Contractor on account of allowable dollar costs, the Contractor shall be paid a dollar amount which is in the same ratio to the total fixed fee as the related payment being made on account of allowable dollar costs is to the total estimated cost, as amended from time to time; provided however, that whenever in the opinion of the Contracting Officer such payment would result in a percentage of fee in excess of the percentage of work completion, further payment of fee may be suspended until the Contractor has made sufficient progress, in the opinion of the Contracting Officer, to justify further payment of fee up to the agreed ratio; provided further, that after payment of eighty-five percent (85%) of the total fixed fee, the provisions of the clause of this contract entitled "Fixed Fee" (FAR 52.216-08) shall be followed.

End of Section B

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SECTION C. DESCRIPTION/SPECIFICATION/WORK STATEMENT

C.1. BACKGROUND

In response to increasing concerns by the General Accounting Office (GAO), Congress, A.I.D., and other donors concerning the prevalence of weak financial management systems in developing countries, A.I.D.'s Bureau of Latin America and the Caribbean (LAC) has embarked on a project to establish a long-term strategy to address these concerns.

The purpose of the project is to improve financial management in Latin America. A.I.D. accepts the findings of the GAO and others that a long-term strategy approach must be taken if improvements are to be made in Host Country (HC) financial management. To be effective, this strategy development must be based upon:

- an assessment of needs and constraints,
- an accurate data base of financial management activities carried out in the past, or currently being carried out,
- an evaluation of the successes and failures of the above activities in improving overall HC financial management, and
- the carrying out and evaluation of selective test activities.

The above elements are required for developing a strategy for a specific country or, in this case, for the LAC Bureau as well.

The project is also based on two other assumptions:

- that existing and new activities should continue while the strategies are being developed, and
- a strategy made up of a series of relatively small interventions, can over the long run have a favorable impact on HC financial management.

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C.2. SCOPE OF WORK

A. General Activities

The contractor shall perform the following activities which will be described in more detail under C.2.B. below:

a. Sub-Project Activities:

Sub-project activities are both regional and country specific. Implementation of country specific activities will not be a part of this contract. The contractor will, however, provide assistance in design, evaluation, and monitoring of these activities.

Regional activities will be carried out by the contractor and consist of:

- Symposiums
- Task Force Meetings
- Seminars and Training
- Technical Assistance to Missions and HCs

b. Strategy Development:

modified to 3

The contractor will develop ~~4 or 5 country specific~~ long-term strategies for improving HC financial management, and one long-term strategy for the LAC Bureau to be used in addressing the problem of improving HC financial management from a regional perspective. The steps involved in arriving at these strategies are as follows:

- Collect baseline information on the level of financial management in 10 countries.
- Conduct needs/constraints analysis in 4 to 5 countries.

Develop data base on financial management activities in 10 countries.

Evaluate successes/failures of other financial management activities.

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Identify potential activities of both a regional and country specific nature.

Prepare country specific long-term strategies for the countries assessed.

Prepare long-term LAC Bureau strategy.

B. Specific Contractor Tasks

The contractor will be required to carry out the following tasks.

1. Sub-Project Activities:

a. Symposiums: → now intro activities + Regional Conferences

The contractor will hold three sub-regional introductory symposiums, one each in Central America, South America, and the Caribbean. Each symposium will be for two days and will be attended by approximately 25 participants each. The contractor will be responsible for selecting participants with the concurrence or advice of the individual country missions. The purpose of the symposium is to introduce the project to top level government officials in order to gain their support and participation.

b. Task Force Meetings: called Key Financial Exec Conferences

The contractor will hold 15 two-day sub-regional Task Force meetings during the life of project (LOP). The purpose of the Task Force is to provide an interactive information exchange program with representatives of all countries in the region. Countries will name 2 or 3 members of the Task Force to meet approximately every nine months. The first meetings will take place in December 1988.

c. Senior Level Training:

The contractor will conduct 9 three-day sub-regional training sessions for approximately 25 participants each. Participants will be upper or senior level HC officials. Training will be conducted in areas such

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as effectiveness and efficiency auditing, use and development of auditing and accounting standards, financial analysis techniques, utilization of financial information in decision making, general management and personnel as they relate to financial management, methods of monitoring and controlling activity costs, budgeting, and financial reporting. Actual selection of courses will be recommended by the contractor and approved by the project officer. Courses should use a combination of lectures and case models, Latin American real cases should be used to the extent possible.

d. Technical Assistance Support to Missions and Host-Countries:

The contractor will be expected to provide missions and HCs with technical assistance in the design or evaluation of country specific financial management activities. Concurrence of the project officer will be required for these activities. The contractor should plan to provide up to 23.5 person months of U.S. technical assistance, from either short term intermittent staff or utilizing full time project staff, and up to 12.5 person months of local professional services. This level of effort will include design and evaluation of specific activities which will be funded under the project, but not under this proposal.

2. Strategy Development:

a. Baseline Information on Financial Management Performance:

The contractor is to develop a methodology for quickly evaluating the financial management performance of HCs. The purpose of collecting the baseline information is to have a benchmark against which to measure progress. The methodology must be simple and easy to utilize so that countries themselves can measure their own progress in the future and compare with past results. The methodology will be presented to the project officer for approval.

The contractor and the project officer will identify 10 countries in which to collect baseline data using the above methodology. The actual data collection will be carried out by local professional staff.

b. Conduct Country Assessments:

The contractor will develop a methodology for identifying the constraints to improving HC financial management, identifying the needs to overcome the constraints, and development of a long-term strategy for the country. The methodology must be able to be used throughout the region with minor country specific modifications. This is to assure that others can use the same methodology in other countries and obtain comparable results. The methodology will be approved by the project officer.

The contractor and project officer will select the countries to be assessed. Preliminary indications are that the following countries will be included, Colombia, Costa Rica, Dominican Republic, and Bolivia.

The contractor will carry out 4 or 5 country assessments using local professionals for most of the work. The contractor will prepare a report containing results of the assessment, including identification of constraints and needs, preliminary identification of possible activities to initiate early on, and a long-term strategy for the country.

The long-term strategy can be delayed until the contractor has conducted several assessments and has had a chance to evaluate some other financial management activities. In any case, strategies should be modified during the life of the project as additional evaluative data is gathered.

c. Financial Management Data Base:

In the ten countries selected for baseline data collection, the contractor will collect information on all financial management activities being carried out by A.I.D., other donors of the HC itself, either as direct financial management activities or as part of other projects. The data base will contain sufficient information to identify activity cost, beneficiaries, purpose, types of activities, funding type and source, baseline information available, evaluation information, and indicators of success or failure.

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The manner in which the data base is kept and the type of information collected must keep in mind the objective of measuring activity performance in relation to overall HC financial management, not necessarily attainment of the individual activity goal or purpose.

Before proceeding the contractor will present the methodology to the project officer for approval.

d. Evaluation of Other FM Activities:

The contractor will develop a methodology, to be approved by the project officer, to selectively evaluate the activities identified in the data base. The purpose is to provide information as to lessons learned in the area of financial management which can be used as an additional tool in developing more informed long-term strategies.

The contractor will carry out evaluations in accordance with the approved methodology. This will be an ongoing activity and for this reason requires a periodic review of developed long-term country specific or LAC Bureau strategies based on more current information.

e. Identification of Potential Activities:

Throughout the life of the project the contractor will be responsible for identifying and writing up potential financial management activities of either a country specific or regional nature. This will not require a full design effort. The extent of effort will be similar to an A.I.D. concept paper.

Activities which the contractor believes should be immediately funded under this project will receive priority attention. Information on other activities can be provided directly to the missions, HCs, or the project officer as the contractor deems appropriate. No extensive design work is contemplated under the contract.

f. Prepare LAC Bureau Strategy:

As soon as possible, but in no case later than 18 months after contract start up, the contractor will provide a preliminary LAC Bureau Strategy for improving HC financial management throughout the region. The strategy will take into consideration existing activities, other donor resources and interest, the relative importance placed on financial management by HCs, A.I.D., and other donors, and of course, the results of the contractors analyses. The keynote in this as well as the country specific strategies is realism, not idealism.

The contractor will revise the LAC strategy at least every six months and will present a final strategy document at the end of the contract period.

End of Section C

SECTION D, PACKAGING AND MARKING

D.1. Pursuant to the clause of this contract entitled "Reports" (AIDAR 752.7026), the cover page of all reports prepared by the Contractor (see Section F of this contract) shall include the project name (LAC Regional Financial Management Project), the project number (598-0658), and the contract number.

D.2. All commodities purchased and shipped by the Contractor hereunder shall be marked in accordance with the clause of this contract entitled "Marking" (AIDAR 752.7009).

End of Section D

SECTION E, INSPECTION AND ACCEPTANCE

E.1. In accordance with the clauses of this contract entitled "Inspection of Services - Cost-Reimbursement" (FAR 52.246-05) and "Limitation of Liability - Services" (FAR 52.246-25), inspection and acceptance of all services and supplies required hereunder shall be made by the cognizant AID Project Officer.

End of Section E

SECTION F. DELIVERIES OR PERFORMANCE

F.1. PERIOD OF CONTRACT

The effective date of this contract is May 30, 1989 and the estimated completion date is May 29, 1992.

F.2. TECHNICAL DIRECTIONS

Performance of the work hereunder shall be subject to the technical directions of the cognizant AID Project Officer. As used herein, "Technical Directions" are directions to the Contractor which fill in details, suggest possible lines of inquiry, or otherwise complete the general scope of the work. "Technical Directions" must be within the terms of this contract, shall not change or modify them in any way, and shall not constitute changes (as described in the clause of this contract entitled "Changes - Cost Reimbursement" (FAR 52.243-02, Alternate II), which may only be accomplished by the Contracting Officer. The Contractor shall comply with the clause of this contract entitled "Notification Of Changes" (FAR 52.243-07).

F.3. REPORTS

In addition to the requirements of the clause of this contract entitled "Reports" (AIDAR 752.7026), the Contractor shall provide the following reports:

- A semi-annual implementation plan will be presented for project officer concurrence within one month of start up, and each six (6) months thereafter at the contract anniversary date.

- A quarterly report outlining accomplishments to date as measured against targeted performance, major problems, and recommended changes in performance targets. The report will include a financial summary in a format to be determined by the project officer.

- An annual report which will expand on the normal quarterly format, provide a self evaluation of project progress toward accomplishment of project objectives, purpose, and goals, and recommend any restructuring of the general project format.

F.4. OTHER DELIVERABLES

The contractor shall also provide to A.I.D. the following documents:

- three final sub-project designs;
- a final revised methodology for measuring for conducting HC needs/constraints analysis and the development of long-term country strategies;
- a final revised methodology for maintaining and expanding the data base on financial management activities;
- a final revised methodology for evaluating the success of different interventions in improving overall HC financial management; and
- a final revised LAC Bureau Strategy for improving HC financial management.

All reports/deliverables will be submitted in English with three copies to the cognizant AID/W Project Officer, and three copies to each of the relevant USAID Mission(s). Technical reports shall be submitted not later than 30 days following the end of the reporting period. The Contractor shall also submit financial reports to the paying office indicated on the cover page of this contract in accordance with the clause of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07) and "Payment" (AIDAR 752.7003, Alternates 70 and 71).

F.5. KEY PERSONNEL

a) The key personnel which the Contractor shall furnish for the performance of this contract are as follows (for the level of effort specified):

Name	Position Title
REMIGIO ~~Renugui~~ Duran(36 PM)	Project Coordinator
C. MacVeagh (3.25 PM)	Project Partner
C. Chamorro (13 PM)	S & D Coordinator
E. Estrella (5 PM)	Sr. Tech. Grp.
O. Spinelli (2 PM)	S. A. Coordinator
J. Aguirre (LOE to be established later)	PW Local Resources

b) The personnel specified above are considered to be essential to the work being performed hereunder. Prior to diverting any of the specified individuals to other programs, the Contractor shall notify the Contracting Officer reasonably in advance and shall submit justification (including proposed substitutions) in sufficient detail to permit evaluation of the impact on the program. No diversion shall be made by the Contractor without the written consent of the Contracting Officer; provided, that the Contracting Officer may ratify in writing such diversion and such ratification shall constitute the consent of the Contracting Officer required by this clause. Proposed substitutions must be submitted simultaneously to the Contracting Officer and the A.I.D. Project Officer not later than 30 days after the diversion of any of the specified individuals. Failure to do so may be considered nonperformance by the Contractor. The listing of key personnel may, with the consent of the contracting parties, be amended from time to time during the course of this contract to either add or delete personnel, as appropriate.

F.6. LEVEL OF EFFORT

a) The estimated level of effort for the performance of this contract is 179.25 total person months of direct employee, consultant, and subcontract labor.

b) The estimated composition of the total person-months of direct labor is as follows:

Category	No. of Person-Months
Project Coordinator	36
Senior U.S. Financial Management, Evaluation and Training Professionals	29.25
U.S. Technical Advisors	20
Local Senior Consultants	23
Local Mid-Level Technicians	71
TOTAL PERSON MONTHS	179.25

Mac Vaugh 3.25
Carlos 13.00
Other U.S 16.25
13.00
29.25

Capitalize?

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NOTE: The provision of some or all of this effort may be provided through subcontracts and/or consultants. However, subcontracts may require the consent of the Contracting Officer pursuant to the clause of this contract entitled "Subcontracts Under Cost-Reimbursement and Letter Contracts" (FAR 52.244-02) and the use of consultants may require the prior written approval of the cognizant A.I.D. Project Officer pursuant to part H.4(a)(5) of Section H of this contract.

c) Unless otherwise approved by the cognizant A.I.D. Project Officer in writing, it is understood and agreed that, with the exception of Key Personnel, the rate of person-months per year may fluctuate in pursuit of the technical objective, provided that such fluctuation does not result in the utilization of total person-months of effort prior to the expiration of the term hereof. It is further understood and agreed that the number of person-months of effort for any labor classification, may, with the written consent of the cognizant A.I.D. Project Officer, be utilized by the Contractor in any other labor classificaton listed above if necessary in the performance of the work, provided that the total person-months of effort specified above as not exceeded.

d) The Contracting Officer may, by written order, direct the Contractor to increase the average monthly rate of utilization of effort to such an extent that the total person-months of effort specified above would be utilized prior to the expiration of the term hereof. Any such order shall specify the degree of acceleration required, and the revised term hereof resulting therefrom.

e) Candidates for overseas assignments, if applicable, must be submitted by the Contractor simultaneously to the Contracting Officer and the A.I.D. Project Officer not later than 30 days after notification to the Contractor of the need for such personnel. Failure to do so may be considered nonperformance by the Contractor.

f) For the purpose of this contract, a person-month of effort is defined as one person working 22 days, 8 hours per day.

F.7. PERSONNEL REQUIREMENTS

The contractor shall be expected to provide long-and short-term personnel with the following types of capabilities and expertise. This list is not inclusive but rather, representative of the kinds of skills required . Language competency of Foreign Service Institute (FSI) Rate of S-3/R-3 will be required when working in Spanish-speaking countries. See Exhibit 2 for definitions of language ratings.

a. Project Coordinator:

The position requires an experienced manager who has successfully planned and implemented long-and short-term projects, programs and activities to improve public sector financial management capabilities. This individual should have a demonstrated ability to work with counterparts and to identify and manage personnel.

The management and technical responsibilities of the Project Coordinator include:

-- Plan technical assistance, training and logistical arrangements.

-- Coordinate and manage technical assistance and strategy development.

-- Supervise local firms and as necessary local personnel which are implementing project activities.

-- Provide technical assistance in financial management, utilization of financial information, accounting, budgeting and auditing as appropriate.

-- Monitor project progress; and

-- Communicate on a regular basis with the A.I.D. project manager and A.I.D. missions.

b. Accountants and Auditors:

Personnel proposed to work in these areas must be experienced in public sector effectiveness and efficiency auditing, design and implementation of accounting and auditing procedures and systems, internal control, supervision analysis and cost-control techniques, financial reporting, etc.

c. Financial Analyst:

These positions require qualified individuals experienced in various analytical techniques, zero based and program budgeting, the utilization of financial information in decision-making, debt management, etc.

d. Public Sector Management Consultants:

These specialists should be qualified in human resource development, automation, policy analyses, etc.

e. Conference and Seminar Leaders

f. Trainers:

Curriculum development specialist, on-the-job trainers, organizational development experts, etc.

F.8. WORK FORCE ANALYSIS

a) The contract work will be divided into two phases as indicated in the work force analysis (Annex A to this Section). Following the country and regional activities and the financial management evaluation segment of the Strategy Development Component, A.I.D. and participating missions and countries will review progress and decide whether the program will continue and determine activities to be undertaken.

b) The work force analysis on Annex A estimates how technical assistance and project coordination could be phased. It also shows how the project intends to maximize the use of local firms to provide much of the in-country technical training, assistance and work related to strategy development.

Attachment: Annex A - Work Force Analysis

End of Section F

Annex A.

Work Force Analysis
Estimated Level of Effort by Type of Personnel
(Person-Months)

Comp/Actvy	U.S. Tech. Senior	Consultants	Local Seniors	Mid-Level	Total
Phase I					
Sub-Proj.Actvy					
Cty.Spec. Sup.	4.5	2.0	1.5	5.5	
Regional					
Symposiums	1.5		0.75		
Task Force	1.5	1.0			
Training	5.0	1.0	3.0	6.0	
TA Support	13.0	4.0	2.0	5.5	
Long-Term Strategy Development					
FM Eval/Monitoring	13.75	4.0	5.0	15.0	
Sub Total	39.25	12.0	12.25	32.0	95.5
Phase II					
Baseline Dev. and Collection			0.75	1.75	
FM Data-Base	5.0	1.0	1.0	3.0	
Cty Assessments(5)	4.5	3.5	5.0	25.25	
New Proj. Identification	8.5	2.5	2.0	6.0	
Strategy Develop.	8.0	1.0	2.0	3.0	
Sub Total	26.0	8.0	10.75	39.0	83.75
TOTAL	65.25	20.0	23.0	71.0	179.25

SECTION G, CONTRACT ADMINISTRATION DATA

G.1. The contract administration office for this contract is the Latin American and Caribbean Branch, Overseas Division, Office of Procurement (M/SER/OP/OS/LAC, AID/W).

G.2. The payment office for this contract is the Program Accounting and Finance Division, Office of Financial Management (M/FM/PAFD, AID/W).

G.3. The cognizant AID Project Officer is the Director of the Controller Staff in the Bureau for Latin America and the Caribbean (LAC/CONT) or the designee(s) appointed by the Director of LAC/CONT.

G.4. Funds for this contract are chargeable as follows:

PIO/T No.	:598-0658-3-9654300
Appropriation	:72-1191021.5
Allotment	:945-65-598-00-69-91
BPC	:LDEA89-35598-KG12
Amount	:$650,000
PIO/T No.	:597-0037-3-9654350
Appropriation	:72-1191021.5
Allotment	:945-65-597-00-69-91
BPC	:LDEA89-35597-KG14
Amount	:$600,000
Total Amount Obligated	:$1,250,000
Total Estimated Amount	:$2,872,715

G.5.

Contractor's E.I. No.	:13-532-6270
Contractor's DUNS No.	:06-486-1172

End of Section G

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SECTION H. SPECIAL CONTRACT REQUIREMENTS

H.1. SPECIAL PROVISION REGARDING THE CLAUSES ENTITLED "TRAVEL EXPENSES AND TRANSPORTATION AND STORAGE EXPENSES" (AIDAR 752.7002, ALTERNATE 70) AND "PERSONNEL" (AIDAR 752.7027, ALTERNATE 71)

In accordance with each of the above clauses of this contract, whereunder all international travel funded under this contract requires the prior written approval of the Contracting Officer, the Contracting Officer does, hereby, provide said approval for those individuals required to travel outside the United States; provided, however, that concurrence with the assignment of any and all said individuals outside the United States is obtained by the Contractor, in writing, from the cognizant AID Project Officer prior to their assignment abroad. Such approval must be within the terms of this contract, is subject to availability of funds, and should not be construed as authorization to increase the total estimated cost, which is subject to the clause of this contract entitled "Limitation of Cost" (FAR 52.232-20) or "Limitation of Funds" (FAR 52.232-22), as applicable. A copy of each approval issued pursuant to this paragraph shall be retained by the Contractor for audit purposes.

After approval of the proposed international travel, the Contractor shall provide the USAID Mission, with a copy to the cognizant AID Project Officer if not in the USAID Mission, of the arrival date and time and flight identification of AID financed travellers.

H.2. DEFENSE BASE ACT (DBA) INSURANCE

Pursuant to the clause of this contract entitled "Insurance - Worker's Compensation, Private Automobiles, Marine, and Air Cargo" (AIDAR 752.228-70, Alternate 70), the insurance carrier currently under contract with AID to provide DBA insurance is Insurance Company of North America; Wright & Co.; 1400 I Street, N.W.; Washington, D.C. 20005; telex 440508; telephone (202) 289-0200, or (800) 424-9801 outside the Washington area (toll-free).

H.3. EMERGENCY LOCATOR INFORMATION

The Contractor agrees to provide the following information to the U.S. Embassy Administrative Officer on or before the arrival in the Cooperating Country of every contract employee or dependent:

(a) The individual's full name, home address, and telephone number.

(b) The name and number of the contract, and whether the individual is an employee or dependent.

(c) The contractor's name, home office address, and telephone number, including any after-hours emergency number(s), and the name of the Contractor's home office staff member having administrative responsibility for the contract.

(d) The name, address, and telephone number(s) of each individual's next of kin.

(e) Any special instructions pertaining to emergency situations such as power of attorney designees or alternate contact persons.

H.4. PERSONNEL COMPENSATION

(a) Limitations

Compensation of personnel which is charged as a direct cost under this contract, like other costs, will be reimbursable in accordance with the part of Section B of this contract entitled "Costs Reimbursable and Logistic Support to the Contractor," and the clause of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07) and other applicable provisions of this contract, but subject to the following additional specified understandings which set limits on items which otherwise might be reasonable, allocable, and allowable.

(1) Approvals

Salaries and wages may not exceed the Contractor's established policy and practice, including the Contractor's established pay scale for equivalent classifications of employees, which will be certified to by the Contractor, nor may any individual salary or wage, without approval of the Contracting Officer,

exceed the ~~employee's current salary~~ or wage or the highest rate of annual salary or wage received during any full year of the immediately preceding three years. There is a ceiling on reimbursable salaries and wages paid to a person employed directly under the contract of the maximum salary rate of FS-1 (or the equivalent daily rate of the maximum FS-1 salary, if compensation is not on an annual basis), unless advance written approval is given by the Contracting Officer.

(2) Salaries During Travel

Salaries and wages paid while in travel status will not be reimbursed for a travel period greater than the time required for travel by the most direct and expeditious air route.

(3) Return of Overseas Employees

Salaries and wages paid to an employee serving overseas who is discharged by the Contractor for misconduct, inexcusable nonperformance, or security reasons will in no event be reimbursed for a period which extends beyond the time required to return him promptly to his point of origin by the most direct and expeditious air route.

(4) Annual Salary Increases

Annual salary increases may not exceed those provided by the Contractor's established policy and practice. With respect to employees performing work overseas under this contract, one annual salary increase of not more than 5 % of the employee's base salary may, subject to the Contractor's established policy and practice, be granted after the employee's completion of each twelve month period of satisfactory services under the contract. Annual salary increases of any kind exceeding these limitations or exceeding the maximum salary of FS-1 may be granted only with the advance written approval of the Contracting Officer.

(5) Consultants

No compensation for consultants will be reimbursed unless their use under the contract has the advance written approval of the cognizant AID Project Officer, and if such provision has been made or approval given,

compensation shall not exceed, without specific approval of the rate by the Contracting Officer, (1) the current compensation or the highest rate of annual compensation received by the consultant during any full year of the immediately preceeding three years or (2) the maximum daily salary rate of FS-1, whichever is less.

(6) Third Country and Cooperating Country Nationals

No compensation for third country or Cooperating Country nationals will be reimbursed unless their use under the contract has the prior written approval of the cognizant AID Project Officer. Salaries and wages paid to such persons may not, without specific written approval of the Contracting Officer, exceed either the Contractor's established policy and practice; or the level of salaries paid to equivalent personnel by the USAID Mission in the Cooperating Country; or the prevailing rates in the Cooperating Country, as determined by AID, paid to personnel of equivalent technical competence. In no event shall compensation for such persons exceed the FS-1 rate, unless approved in advance by the Contracting Officer.

NOTE: The daily rate of a Foreign Service Officer Class 1 (FS-1) is determined by dividing the annual salary by 2087 hours and multiplying the quotient by 8.

NOTE: Any approvals issued pursuant to paragraphs 5 and 6 above shall be retained by the Contractor for audit purposes. Approvals issued pursuant to the above must be within the terms of this contract, and shall not serve to increase the total estimated cost of this contract.

(7) Work Week

Nonoverseas Employee. The work week for the Contractor's nonoverseas employees shall not be less than the established practice of the Contractor.

Overseas Employee. The work week for the Contractor's overseas employees shall not be less than 40 hours and shall be scheduled to coincide with the work week for those employees of the AID Mission and the Cooperating Country associated with the work of this contract.

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(b) Definitions

As used herein, the terms "Salaries," "Wages," and "Compensation" mean the periodic remuneration received for professional or technical services rendered, exclusive of any of the differentials or allowances defined in the clause of this contract entitled "Differentials and Allowances" (AIDAR 752.7028), unless otherwise stated. The term "compensation" includes payments for personal services (including fees and honoraria). It excludes earnings from sources other than the individual's professional or technical work, overhead, or other charges (see also the clause of this contract entitled "Personnel Compensation" [AIDAR 752.7007]).

H.5. RIGHTS IN DATA

(a) The term "Subject Data" as used herein includes writings, sound recordings, pictorial reproductions, drawings or other graphical representations, and works of any similar nature (whether or not copyrighted) which are specified to be delivered under this contract. The term does not include financial reports, cost analyses, and other information incidental to contract administration.

(b) All Subject Data first produced in the performance of this contract shall be the sole property of the Government. The Contractor agrees not to assert any rights at common law or equity and not to establish any claim to statutory copyright in such Data. The Contractor shall not publish or reproduce such Data in whole or in part or in any manner or form, nor authorize others to do so, without the written consent of the Government until such time as the Government may have released such Data to the public.

(c) The Contractor agrees to grant and does hereby grant to the Government and to its officers, agents and employees acting within the scope of their official duties, a royalty-free, nonexclusive, and irrevocable license throughout the world: (i) To publish, translate, reproduce, deliver, perform, use, and dispose of, in any manner, any and all Data not first produced or composed in the performance of this contract but which is incorporated in the work furnished under this contract; and (ii) to authorize others to do so.

(d) The Contractor shall indemnify and save and hold harmless the government, its officers, agents and employees acting within the scope of their official duties against any liability including costs and expenses: (i) For violation of proprietary rights, copyright or right of privacy, arising out of the publication, translation, reproduction, delivery, performance, use, or disposition of any Data furnished under this contract; or (ii) based upon any libelous or other unlawful matter contained in such Data.

(e) Nothing contained in this clause shall imply a license to the Government under any patent or be construed as affecting the scope of any license or other right otherwise granted to the Government under any patent.

(f) Paragraphs (c) and (d) of this section are not applicable to material furnished to the Contractor by the Government and incorporated in the work furnished under the contract; provided, such incorporated material is identified by the Contractor at the time of delivery of such work.

H.6. COMPETITION AND SUBCONTRACTING

The Contractor shall secure competition to the maximum practical extent, as required by the clause of this contract entitled "Competition in Subcontracting" (FAR 52.244-05). Notwithstanding any approvals issued by the cognizant AID/W Project Officer pursuant to paragraph (b) above, the Contractor shall obtain the Contracting Officer's consent for purchases/subcontracts, if required by the clause of this contract entitled "Subcontracts (Cost-Reimbursement and Letter Contracts)" (FAR 52.244-02).

H.7. SMALL BUSINESS AND SMALL DISADVANTAGED SUBCONTRACTING

The Contractor shall comply with the requirements of the clauses of this contract entitled "Utilization of Small Business Concerns and Small Disadvantaged Business Concerns" (FAR 52.219-08 and AIDAR 752.219-08) and, if applicable (see Section I of this contract), "Small Business and Small Disadvantaged Business Subcontracting Plan" (FAR 52.219-09). With respect to the latter clause, reporting requirements are as follows:

a) Standard Form 294, entitled "Subcontracting Report for Individual Contracts", shall be prepared by the Contractor semi-annually for this contract and submitted to the Contracting Officer.

b) Standard Form 295, entitled "Summary Subcontract Report", shall be prepared quarterly by the Contractor for all contracts subject to Public Law 95-507 (i.e., with the clause entitled "Small Business and Small Disadvantaged Business Subcontracting Plan" [FAR 52.219-09 or FPR Temp. Reg. 50]) and submitted to the AID/W Office of Small and Disadvantaged Business Utilization (OSDBU).

H.8. LANGUAGE REQUIREMENTS

Personnel are required to have language capability as stated in Section F of this contract. References to S-3, R-3 language capability refer to the Definitions of Absolute Language Capability, as defined by the Foreign Service Institute (FSI) (see Exhibit 2 of this contract). AID reserves the right to test proposed individuals to ensure that they have the required language capability. In the event that the individual(s) possess(es) the required language capability, expenses for language testing shall be an allowable charge to this contract. However, if the individual(s) do(es) not have the required language capability, expenses for language testing for such individual(s) shall be borne by the Contractor.

H.9. ORDINARY COURSE OF BUSINESS

With respect to the clauses of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07) and "Payment" (AIDAR 752.7003, Alternates 70 and 71), it is understood and agreed that the Contractor may, in some circumstances, invoice and be paid for recorded costs for items or services purchased directly for this contract, even though the Contractor has not yet paid for those items or services; provided, that such costs are paid in the ordinary course of business. "The ordinary course of business" is defined in accordance with the principles established by the Prompt Payment Act, Public Law 97-177 (96 Stat. 85, 31 USC 1801), i.e. within 30 days after the Contractor's receipt of payment from AID for such costs. In those

instances where the Contractor properly invoices and is paid for recorded costs which have not yet been paid by the Contractor, the Contractor agrees to pay all such costs, and especially employee compensation, consultants, subcontractors, suppliers, support of participants, and costs incurred in the Cooperating Country, in the ordinary course of business. Failure to do so may be considered nonperformance by the Contractor.

H.10. TRAVEL EXPENSES

(a) Notwithstanding any other provision of this contract, if any of the personnel utilized hereunder are discharged by the Contractor for misconduct or inexcusable nonperformance, travel and transportation costs associated with the assignment of substitute personnel therefor shall not be an allowable cost under this contract.

(b) Misconduct shall be defined as the deliberate and/or repeated disregard for the laws and regulations of the Cooperating Country or of AID, the continued existence of conflict of interest after advice that such conflict exists, or general behavior unbecoming a professional serving as a part of the U.S. foreign assistance program (see also the clause of this contract entitled "Personnel" [AIDAR 752.7027]).

(c) Inexcusable nonperformance shall be defined as unauthorized absenses or failure to undertake and/or complete assigned tasks which are within the scope of this contract, when such absenses or failures are within the control of the individual.

H.11. SUBMISSION OF COMPLETION VOUCHER

The clause of this contract entitled "Allowable Cost and Payment" (FAR 52.216-07) provides in paragraph (h)(1) that "...the Contractor shall submit a completion invoice or voucher, designated as such, promptly [emphasis added] upon completion of the work...". The term "promptly" is not defined in the clause. In order to avoid ambiguity, and to ensure expeditious closeout of completed contracts, the term "promptly" is defined as 60 days from the actual completion date of the contract, unless otherwise approved in writing by the Contracting Officer. The Contractor shall have up to one year after completion

of the contract effort (or longer, as the Contracting Officer may approve in writing), or until a mutually acceptable final release has been signed, to submit a revised completion voucher, should circumstances warrant. Upon receipt of the final voucher, the Contracting Officer shall begin actions necessary to properly close the contract. Processing of the final voucher for payment shall not begin until compliance by the Contractor with all terms and conditions of the contract.

End of Section H

SECTION I. CONTRACT CLAUSES

I.1. The following clauses which apply to this contract are designated by an "X".

I.1.(a) FEDERAL ACQUISITION REGULATION (48 CFR CHAPTER 1) CLAUSES

(X) 52.252.04 - Alterations in Contract (APR 1984)

Portions of this contract are altered as follows:

(a) In the clause entitled "Notification of Changes" (FAR 52.243-07), insert "7 days" in the blank in paragraph (b).

(b) In the clause entitled "Payment for Overtime Premiums" (FAR 52.222.02), insert "zero" in the blank in paragraph (a).

(c) In the clause entitled "Taxes - Foreign Cost Reimbursement Contracts (FAR 52.229-08), insert "the Cooperating Country" and "the Cooperating Country", respectively, in the blanks.

(d) If the Contractor is an educational institution (as defined in AIDAR 715.613-70[b]), in the clause entitled "Allowable Cost and Payment" (FAR 52.216-07), delete "...Subpart 31.2...", and in lieu thereof, substitute "...Subpart 31.3...".

(e) If the Contractor is a not-for-profit organization, other than an educational institution, in the clause entitled "Allowable Cost and Payment" (FAR 52.216-07), delete "...Subpart 31.2...", and in lieu thereof, substitute "...Subpart 31.7...".

(X) 52.219-09 - Small Business and Small Disadvantaged Business Subcontracting Plan (APR 1984)

(a) This clause does not apply to small business concerns.

(b) "Commercial product," as used in this clause, means a product in regular production that is sold in substantial quantities to the general public and/or industry at established catalog or market prices. It also means a product which, in the opinion of the Contracting Officer, differs only insignificantly from the Contractor's commercial product.

"Subcontract," as used in this clause, means any agreement (other than one involving an employer-employee relationship) entered into by a Federal Government prime Contractor or subcontractor calling for supplies or services required for performance of the contract or subcontract.

(c) The offeror, upon request by the Contracting Officer, shall submit and negotiate a subcontracting plan, where applicable, which addresses separately, subcontracting with small business concerns and small disadvantaged business concerns, and which shall be included in and made a part of the resultant contract. The subcontracting plan shall be negotiated within the time specified by the Contracting Officer. Failure to submit and negotiate the subcontracting plan shall make the offeror ineligible for award of a contract.

(d) The offeror's subcontracting plan shall include the following:

(1) Goals, expressed in terms of percentages of total planned subcontracting dollars, for the use of small business concerns and small disadvantaged business concerns as subcontractors. The offeror shall include all subcontracts that contribute to contract performance, and may include a proportionate share of products and services that are normally allocated as indirect costs.

(2) A statement of--

(i) Total dollars planned to be subcontracted;

(ii) Total dollars planned to be subcontracted to small business concerns; and

(iii) Total dollars planned to be subcontracted to small disadvantaged business concerns.

(3) A description of the principal types of supplies and services to be subcontracted, and an identification of the types planned for subcontracting to:

(i) small business concerns; and

(ii) small disadvantaged business concerns.

(4) A description of the method used to develop the subcontracting goals in (1) above.

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(5) A description of the method used to identify potential sources for solicitation purposes (e.g., existing company source lists, the Procurement Automated Source System (PASS) of the Small Business Administration, the National Minority Purchasing Council Vendor Information Service, the Research and Information Division of the Minority Business Development Agency in the Department of Commerce, or small and small disadvantaged business concerns trade associations).

(6) A statement as to whether or not the offeror included indirect costs in establishing subcontracting goals, and a description of the method used to determine the proportionate share of indirect costs to be incurred with (i) small business concerns and (ii) small disadvantaged business concerns.

(7) The name of the individual employed by the offeror who will administer the offeror's subcontracting program, and a description of the duties of the individual.

(8) A description of the efforts the offeror will make to assure that small business concerns and small disadvantaged business concerns have an equitable opportunity to compete for subcontracts.

(9) Assurances that the offeror will include the clause in this contract entitled "Utilization of Small Business Concerns and Small Disadvantaged Business Concerns" in all subcontracts that offer further subcontracting opportunities, and that the offeror will require all subcontractors (except small business concerns) who receive subcontracts in excess of $500,000 ($1,000,000 for construction of any public facility), to adopt a plan similar to the plan agreed to by the offeror.

(10) Assurances that the offeror will:

(i) cooperate in any studies or surveys as may be required,

(ii) submit periodic reports in order to allow the Government to determine the extent of compliance by the offeror with the subcontracting plan,

(iii) submit Standard Form (SF) 294, Subcontracting Report for Individual Contracts, and/or SF 295, Summary Subcontract Report, in accordance with the instructions on the forms, and

(iv) ensure that its subcontractors agree to submit Standard Forms 294 and 295.

(ll) A recitation of the types of records the offeror will maintain to demonstrate procedures that have been adopted to comply with the requirements and goals in the plan, including establishing source lists; and a description of its efforts to locate small and small disadvantaged business concerns and award subcontracts to them. The records shall include at least the following (on a plant-wide or company-wide basis, unless otherwise indicated):

(i) Source lists, guides, and other data that identify small and small disadvantaged business concerns.

(ii) Organizations contacted in an attempt to locate sources that are small or small disadvantaged business concerns.

(iii) Records on each subcontract solicitation resulting in an award of more than $100,000, indicating:

(A) whether small business concerns were solicited and if not, why not,

(B) whether small disadvantaged business concerns were solicited and if not, why not, and

(C) if applicable, the reason award was not made to a small business concern.

(iv) Records of any outreach efforts to contact

(A) trade associations,

(B) business development organizations, and

(C) conferences and trade fairs to locate small and small disadvantaged business sources.

(v) Records of internal guidance and encouragement provided to buyers through:

(A) workshops, seminars, training, etc., and

(B) monitoring performance to evaluate compliance with the program's requirements.

(vi) On a contract-by-contract basis, records to support award data submitted by the offeror to the Government, including the name, address, and business size of each subcontractor. Contractors having company or division-wide annual plans need not comply with this requirement.

(e) In order to effectively implement this plan to the extent consistent with efficient contract performance, the Contractor shall perform the following functions:

(1) Assist small business and small disadvantaged business concerns by arranging solicitations, time for the preparation of bids, quantities, specifications, and delivery schedules so as to facilitate the participation by such concerns. Where the Contractor's lists of potential small business and small disadvantaged subcontractors are excessively long, reasonable effort shall be made to give all such small business concerns an opportunity to compete over a period of time.

(2) Provide adequate and timely consideration of the potentialities of small business and small disadvantaged business concerns in all "make-or-buy" decisions.

(3) Counsel and discuss subcontracting opportunities with representatives of small and small disadvantaged business firms.

(f) A master subcontracting plan on a plant or division-wide basis which contains all the elements required by (d) above, except goals, may be incorporated by reference as a part of the subcontracting plan required of the offeror by this clause; provided, (1) the master plan has been approved, (2) the offeror provides copies of the approved master plan and evidence of its approval to the Contracting Officer, and (3) goals and any deviations from the master plan deemed necessary by the Contracting Officer to satisfy the requirements of this contract are set forth in the individual subcontracting plan.

(g) (1) If a commercial product is offered, the subcontracting plan required by this clause may relate to the offeror's production generally, for both commercial and noncommercial products, rather than solely to the Government contract. In these cases, the offeror shall, with the concurrence of the Contracting Officer, submit one company-wide or division-wide annual plan.

(2) The annual plan shall be reviewed for approval by the agency awarding the offeror its first prime contract requiring a subcontracting plan during the fiscal year, or by an agency satisfactory to the Contracting Officer.

(3) The approved plan shall remain in effect during the offeror's fiscal year for all of the offeror's commercial products.

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(h) Prior compliance of the offeror with other such subcontracting plans under previous contracts will be considered by the Contracting Officer in determining the responsibility of the offeror for award of the contract.

(i) The failure of the Contractor or subcontractor to comply in good faith with (1) the clause of this contract entitled "Utilization of Small Business Concerns and Small Disadvantaged Business Concerns," or (2) an approved plan required by this clause, shall be a material breach of the contract.

(X) 52.252-02 - Clauses Incorporated by Reference (JUN 1988)

This contract incorporates one or more clauses by reference, with the same force and effect as if they were given in full text. Upon request, the Contracting Officer will make their full text available.

(X) 52.202-01	Definitions (APR 1984)
(X) 52.203-01	Officials Not to Benefit (APR 1984)
(X) 52.203-03	Gratuities (APR 1984)
(X) 52.203-05	Covenant Against Contingent Fees (APR 1984)
(X) 52.203-06	Restrictions on Subcontractor Sales to the Government (JUL 1985)
(X) 52.203-07	Anti-Kickback Procedures (OCT 1988)
(X) 52.212-13 & Alternate I	Stop-Work Order (APR 1984)
(X) 52.215-01	Examination of Records by Comptroller General (APR 1984)
(X) 52.215-02	Audit-Negotiation (APR 1988)
(X) 52.215-22	Price Reduction for Defective Cost or Pricing Data (APR 1988)
(X) 52.215-24	Subcontractor Cost or Pricing Data (APR 1985)
(1) 52.215-30	Facilities Capital Cost of Money (SEP 1987)
(1) 52.215-31	Waiver of Facilities Capital Cost of Money (SEP 1987)
(X) 52.215-33	Order of Precedence (JAN 1986)
(X) 52.216-07	Allowable Cost and Payment (APR 1984)

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1. These clauses only apply if the Contractor is a commercial (for-profit) firm.

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(2) 52.216-08	Fixed Fee (APR 1984)
(2) 52.216-11	Cost Contract-No Fee (APR 1984)
(3) 52.216-15	Predetermined Indirect Cost Rates (APR 1984)
(X) 52.217-08	Option to Extend Services (APR 1984)
(X) 52.217-09	Option to Extend the Term of the Contract Services (APR 1984)
(X) 52.219-08	Utilization of Small Business Concerns and Small Disadvantaged Business Concerns (JUN 1985)
(X) 52.219-13	Utilization of Women-Owned Small Businesses (APR 1984)
(X) 52.220-01	Preference for Labor Surplus Area Concerns (APR 1984)
(X) 52.220-03	Utilization of Labor Surplus Area Concerns (APR 1984)
(X) 52.222-02	Payment for Overtime Premiums (APR 1984)
(X) 52.222-03	Convict Labor (APR 1984)
(X) 52.222-26	Equal Opportunity (APR 1984)
(X) 52.222-28	Equal Opportunity Preaward Clearance of Subcontracts (APR 1984)
(X) 52.222-29	Notification of Visa Denial (APR 1984)
(X) 52.222-35	Affirmative Action for Special Disabled and Vietnam Era Veterans (APR 1984)
(X) 52.222-36	Affirmative Action for Handicapped Workers (APR 1984)
(X) 52.222-37	Employment Reports on Special Disabled Veterans and Veterans of the Vietnam Era (JAN 1988)

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2. The clause entitled "Fixed Fee" (FAR 52.216-08) applies if the Contractor is a commercial (for-profit) firm. The clause entitled "Cost Contract-No Fee" (FAR 52.216-11) applies if the Contractor is an educational institution or not-for-profit organization.

3. The clause entitled "Predetermined Indirect Cost Rates" (FAR 52.216-15) applies if the Contractor is an educational institution and has approved predetermined indirect cost rates (see Section B.4. of this contract).

(X) 52.223-02	Clean Air and Water (APR 1984)
(X) 52.225-11	Certain Communist Areas (APR 1984)
(X) 52.227-01	Authorization and Consent (APR 1984)
(X) 52.227-02	Notice and Assistance Regarding Patent and Copyright Infringement (APR 1984)
(X) 52.227-03	Patent Indemnity (APR 1984)
(X) 52.227-08	Reporting of Royalties (Foreign) (APR 1984)
(X) 52.227-09	Refund of Royalties (APR 1984)
(X) 52.227-11	Patent Rights-Retention by the Contractor (Short Form) (APR 1984)
(X) 52.227-14	Rights in Data - General (JUN 1987)
(X) 52.228-04	Workers' Compensation and War-Hazard Insurance Overseas (APR 1984)
(X) 52.228-07	Insurance-Liability to Third Persons (APR 1984)
(X) 52.229-08	Taxes-Foreign Cost-Reimbursement Contracts (APR 1984)
(X) 52.232-17	Interest (APR 1984)
(X) 52.232-23	Assignment of Claims (JAN 1986)
(X) 52.232-25 & Alternate II	Prompt Payment (FEB 1988)
(X) 52.233-01 & Alternate I	Disputes (APR 1984)
(X) 52.233-03	Protest After Award - Alternate I (JUN 1985)
(X) 52.237-03	Continuity of Services (APR 1984)
(X) 52.242-01	Notice of Intent to Disallow Costs (APR 1984)
(X) 52.243-02, Alternate II	Changes-Cost Reimbursement Alternate II (AUG 1987)
(X) 52.243-07	Notification of Changes (APR 1984)
(X) 52.244-02	Subcontracts (Cost-Reimbursement and Letter Contracts) (JUL 1985)
(X) 52.244-05	Competition in Subcontracting (APR 1984)

(X) 52.245-05	Government Property (Cost Reimbursement, Time-and-Material, or Labor-Hour Contracts) (JAN 1986)
(X) 52.246-03	Inspection of Supplies-Cost Reimbursement (APR 1984)
(X) 52.246-05	Inspection of Services - Cost-Reimbursement (APR 1984)
(X) 52.246-23	Limitation of Liability (APR 1984)
(X) 52.246-25	Limitation of Liability Services (APR 1984)
(X) 52.247-01	Commercial Bill of Lading Notations (APR 1984)
(X) 52.247-63	Preference for U.S.-Flag Air Carriers (APR 1984)
(X) 52.247-64	Preference for Privately Owned U.S.-Flag Commercial Vessels (APR 1984)
(X) 52.249-06	Termination (Cost-Reimbursement) (MAY 1986)
(X) 52.249-14	Excusable Delays (APR 1984)
(X) 52.251-01	Government Supply Sources (APR 1984)
( ) 52.204-02	Security Requirements (APR 1984)
( ) 52.207-03	Right of First Refusal of Employment (APR 1984)
( ) 52.208-01	Required Sources for Jewel Bearings and Related Items (APR 1984)
( ) 52.210-05	New Material (APR 1984)
( ) 52.212-01	Time of Delivery (APR 1984)
(X) 52.215-26	Integrity of Unit Prices (APR 1987)
( ) 52.215-26 & Alternate 1	Integrity of Unit Prices (APR 1987)
( ) 52.216-23	Execution and Commencement of Work (APR 1984)
( ) 52.216-24	Limitation of Government Liability (APR 1984)
( ) 52.216-25	Contract Definitization (APR 1984)
( ) 52.216-26	Payments of Allowable Costs Before Definitization (APR 1984)

( ) 52.219-14	Limitations on Subcontracting (OCT 1987)
( ) 52.219-06	Notice of Total Small Business Set-Aside (APR 1984)
( ) 52.219-07	Notice of Partial Small Business Set-Aside (APR 1984)
(X) 52.219-09	Small Business and Small Disadvantaged Business Subcontracting Plan (APR 1984)
( ) 52.219-10	Incentive Subcontracting Program for Small and Small Disadvantaged Business Concerns (APR 1984)
( ) 52.219-11	Special 8(a) Contract Conditions (APR 1984)
( ) 52.219-12	Special 8(a) Subcontract Conditions (APR 1984)
(X) 52.220-04	Labor Surplus Area Subcontracting Program (APR 1984)
( ) 52.222-01	Notice to the Government of Labor Disputes (APR 1984)
( ) 52.224-01	Privacy Act Notification (APR 1984)
( ) 52.224-02	Privacy Act (APR 1984)
( ) 52.227-10	Filing of Patent Applications-Classified Subject Matter (APR 1984)
(4) 52.230-03	Cost Accounting Standards (SEP 1987)
(4) 52.230-04	Administration of Cost Accounting Standards (SEP 1987)
(4) 52.230-05	Disclosure and Consistency of Cost Accounting Practices (SEP 1987)
( ) 52.232-09	Limitation on Withholding of Payments (APR 1984)

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4. Applicability to be determined. The clauses entitled "Cost Accounting Standards" (FAR 52.230-03) and "Administration of Cost Accounting Standards" (FAR 52.230-04) shall apply if the Contractor is not exempt from Cost Accounting Standards (CAS) (see Section K.1.[k] of the solicitation). The clause entitled "Disclosure and Consistency of Cost Accounting Practices" (FAR 52.230-05) shall apply if the Offeror is not exempt from CAS but is eligible for modified CAS coverage (see Section K.1.[k] of the solicitation).

( ) 52.232-18	Availability of Funds (APR 1984)
(X) 52.232-20	Limitation of Cost (APR 1984)
(X) 52.232-22	Limitation of Funds (APR 1984)
( ) 52.242-10	F.o.b. Origin-Government Bills of Lading or Prepaid Postage (APR 1984)
( ) 52.242-11	F.o.b. Origin-Government Bills of Lading or Indicia Mail (APR 1984)
( ) 52.246-15	Certificate of Conformance (APR 1984)
(X) 52.248-01	Value Engineering (APR 1984)
( ) 52.252-06	Authorized Deviations in Clauses (APR 1984)

I.1.(b) A.I.D. ACQUISITION REGULATION (48 CFR CHAPTER 7) CLAUSES

(X) 752.202, Alternate 70	AID Definitions Clause -- General Supplement for Use in All AID Contracts (APR 1984)
(X) 752.202, Alternate 72	AID Definitions Clause -- Supplement for AID Contracts Involving Performance Overseas (APR 1984)
(X) 752.219-08	Utilization of Small Business Concerns and Small Disadvantaged Business Concerns (APR 1984)
(X) 752.228-70, Alternate 70	Insurance - Worker's Compensation, Private Automobiles, Marine, and Air Cargo (APR 1984)
(X) 752.245-70	Government Property-AID Reporting Requirements (APR 1984)
(X) 752.245-71	Title to and Care of Property (APR 1984)
(X) 752.7001	Biographical Data (APR 1984)
(X) 752.7002, Alternate 70	Travel Expenses and Transportation and Storage Expenses (AUG 1986)
(X) 752.7003	Documentation for Payment (APR 1984)
(X) 752.7004	Source and Nationality Requirements for Procurement of Goods and Services (MAY 1986)
(X) 752.7005	Language, Weights, and Measures (APR 1984)
(X) 752.7006	Notices (APR 1984)

(X) 752.7007	Personnel Compensation (AUG 1984)
(X) 752.7008	Use of Government Facilities or Personnel (APR 1984)
(X) 752.7009	Marking (APR 1984)
(X) 752.7010	Conversion of U.S. Dollars to Local Currency (APR 1984)
(X) 752.7011	Orientation and Language Training (APR 1984)
(5) 752.7013, Alternate 70	Contractor-Mission Relationships (APR 1984)
(5) 752.7013, Alternate 71	Contractor-Mission Relationships (APR 1984)
(X) 752.7014	Notice of Changes in Travel Regulations (APR 1984)
(X) 752.7015	Use of Pouch Facilities (APR 1984)
(X) 752.7020	Organizational Conflicts of Interest (MAR 1985)
(X) 752.7025	Approvals (APR 1984)
(X) 752.7026, Alternate 70	Reports (APR 1984)
(X) 752.7027, Alternate 71	Personnel (APR 1984)
(X) 752.7028	Differentials and Allowances (MAR 1986)
(X) 752.7029	Post Privileges (APR 1984)
(7) 752.7030	Inspection Trips by Contractor's Officers and Executives (APR 1984)
(7)752.7031, Alternate 70	Leave and Holidays (APR 1984)
(7)752.7031, Alternate 71	Leave and Holidays (APR 1984)
(7)752.7031, Alternate 72	Leave and Holidays (APR 1984)
(7)752.7031, Alternate 73	Leave and Holidays (APR 1984)

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5. The clause entitled "Contractor - Mission Relationships" (AIDAR 752.7013, Alternate 70) applies if the Contractor is not an educational institution (as defined in AIDAR 715.613-70[b]). The clause entitled "Contractor - Mission Relationships" (AIDAR 752.7013, Alternate 71) applies if the Contractor is an educational institution.

6. The clause entitled "Inspection Trips by Contractor's Officers and Executives" (AIDAR 752.7030) applies if the Contractor is an educational institution (as defined in AIDAR 715.613-70[b]).

7. The clauses entitled "Leave and Holidays" (AIDAR 752.7031, Alternates 70 and 72) apply if the Contractor is not an educational institution (as defined in AIDAR 715.613-70[b]). The clauses entitled "Leave and Holidays" (AIDAR 752.7031, Alternates 71 and 73) apply if the Contractor is an educational institution.

(8) 752.232-70	Letter of Credit Advance Payments (AUG 1984)
( ) 752.7002, Alternate 71	Travel and Transportation (APR 1984)
( ) 752.7012	Protection of the Individual as a Research Subject (APR 1984)
( ) 752.7016	Family Planning and Population Assistance Activities (AUG 1984)
(9) 752.7017	Local Cost Financing with U.S. Dollars (APR 1984)
(X) 752.7018	Health and Accident Coverage for AID Participant Trainees (AUG 1984)
(10)752.7019, Alternate 70	Participant Training (APR 1984)
(11)752.7019, Alternate 71	Participant Training (APR 1984)
(11)752.7021	Changes in Tuition and Fees (APR 1984)
(X) 752.7023	Required Visa Form for AID Participants (APR 1984)
(11)752.7024	Withdrawal of Students (APR 1984)

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8. Applicability to be determined. Will not apply for commercial (for-profit) firms.

9. Applies if contract involves performance overseas under which local cost financing has been authorized in accordance with Chapter 18 of AID Handbook 1 Supplement B.

10. Applies if the Contractor is other than an educational institution.

11. Applies if the Contractor is an educational institution.

End of Section I

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT

1. CONTRACT ID CODE

PAGE 1 OF PAGES 2

2. AMENDMENT/MODIFICATION NO. 01

3. EFFECTIVE DATE 9-26-89

4. REQUISITION/PURCHASE REQ. NO. See Block 14

5. PROJECT NO. (If applicable)

6. ISSUED BY CODE OP/OS/LAC

Agency for International Development
Office of Procurement
Overseas Division - LAC
Washington, DC 20523-1422

7. ADMINISTERED BY (If other than Item 6) CODE

8. NAME AND ADDRESS OF CONTRACTOR (No., street, county, State and ZIP Code)

Price Waterhouse
Americas Region
1899 L Street, NW Suite 800
Washington, DC 20006

DUNS No.: 06-486-1172

CODE FACILITY CODE

(V) 9A. AMENDMENT OF SOLICITATION NO.

9B. DATED (SEE ITEM 11)

X 10A. MODIFICATION OF CONTRACT/ORDER NO. LAC-0658-C-00-9021-00

10B. DATED (SEE ITEM 13) May 30, 1989

11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS

☐ The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers ☐ is extended ☐ is not extended.

Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 8 and 15, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or telegram which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided each telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.

12. ACCOUNTING AND APPROPRIATION DATA (If required)

As set forth in Block 14, Para. 2

13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.

(V) A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A.

B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation date, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b).

C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:

X The Foreign Assistance Act of 1961, as amended; and E.O. 11223

D. OTHER (Specify type of modification and authority)

E. IMPORTANT: Contractor ☐ is not, ☒ is required to sign this document and return 7 copies to the issuing office.

14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.)

Obligated Prior to this Modification:	$1,250,000
This Obligation:	$ 625,000
Total Obligation:	$1,875,000

Purpose: This modification provides additional incremental funding for FY 1990.

Except as provided herein, all terms and conditions of the document referenced in Item 9A or 10A, as heretofore changed, remains unchanged and in full force and effect.

15A. NAME AND TITLE OF SIGNER (Type or print) PAUL E. LOHNEIS, PARTNER

16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print) Peter J. Howley, Contracting Officer (CG)

15B. CONTRACTOR/OFFEROR (Signature of person authorized to sign)

15C. DATE SIGNED 9/26/89

16B. UNITED STATES OF AMERICA BY (Signature of Contracting Officer)

16C. DATE SIGNED SEP 27 1989

NSN 7540-01-152-8070
PREVIOUS EDITION UNUSABLE

30-105

STANDARD FORM 30 (REV. 10-83)
Prescribed by GSA
FAR (48 CFR) 53.243

1. Under Article B.2.(b), "Estimated Contract Cost and Financing," delete the obligated amount of "$1,250,000" and insert in lieu thereof "$1,875,000."

2. Under Article G.4., add the following:

PIO/T No.:	598-658-3-9654300
Appropriation:	72-1191021.5
Budget Plan Code:	LDEA89-35598-KG12
Amount:	$425,000

PIO/T No.:	597-0037-3-9654350
Appropriation:	72-1191021.5
Budget Plan Code:	LDEA89-35597-KG14
Amount:	$200,000

Delete the Total Amount Obligated of "$1,250,000" and insert in lieu thereof "$1,875,000."

AGENCY FOR INTERNATIONAL DEVELOPMENT
WASHINGTON, D.C. 20523

Mr. Paul Lohneis
Price Waterhouse
Office of Government Services
1801 K Street, N.W.
Washington, D.C. 20006

Subject: Contract No. LAC-0658-C-00-9021-02

Dear Mr. Lohneis:

Submitted herewith for your signature are seven copies of the subject document. When you have completed your review of this document, please sign and date all copies in the space provided, retain one copy for your files, and return the remaining copies to this office. We will return to you a fully executed copy after it has been signed by the Contracting Officer.

Sincerely yours,

Morton Darvin
Contracting Officer
Overseas Division-LAC
Office of Procurement

Enclosures: a/s

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT

1. CONTRACT ID CODE

PAGE 1 OF PAGES 2

2. AMENDMENT/MODIFICATION NO. 2

3. EFFECTIVE DATE 8/23/90

4. REQUISITION/PURCHASE REQ. NO. 598-0658-3-0654199

5. PROJECT NO. (If applicable)

6. ISSUED BY CODE

ency for International Development
verseas Division-LAC
Office of Procurement
Washington, D.C. 20523-1422

7. ADMINISTERED BY (If other than Item 6) CODE

8. NAME AND ADDRESS OF CONTRACTOR (No., street, county, State and ZIP Code)

Price Waterhouse
1899 L Street, N.W., Suite 800
Washington, D.C. 20006

DUNS No. 06-486-1172

CODE FACILITY CODE

9A. AMENDMENT OF SOLICITATION NO.

9B. DATED (SEE ITEM 11)

10A. MODIFICATION OF CONTRACT/ORDER NO.

x LAC-0658-C-00-9021-00

10B. DATED (SEE ITEM 13)

5/30/89

11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS

☐ The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers ☐ is extended, ☐ is not extended.

Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods:

(a) By completing Items 8 and 15, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or telegram which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided each telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.

12. ACCOUNTING AND APPROPRIATION DATA (If required)

see block 14 para 2

13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.

(✓) A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A.

B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation date, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b).

C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:

x The Foreign Assistance Act of 1961, as amended; and E.O. 11223

D. OTHER (Specify type of modification and authority)

E. IMPORTANT: Contractor ☐ is not, ☒ is required to sign this document and return 7 copies to the issuing office.

14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.)

Obligated Prior to This Modification	$1,875,000
This Obligation	860,000
Total Obligation	2,735,000
Total Contract Amount	$2,872,715

The purpose of this modification is to provide incremental funding for FY 90 and to revise the statement of work as set forth herein.

Except as provided herein, all terms and conditions of the document referenced in Item 9A or 10A, as heretofore changed, remains unchanged and in full force and effect.

15A. NAME AND TITLE OF SIGNER (Type or print)

PAUL E

15B. CONTRACTOR/OFFEROR

(Signature of person authorized to sign)

15C. DATE SIGNED 8/31/90

16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print)

Morton Darvin, Contracting Officer (CG)

16B. UNITED STATES OF AMERICA

BY (Signature of Contracting Officer)

16C. DATE SIGNED

NSN 7540-01-152-8070
PREVIOUS EDITION UNUSABLE

30-105

STANDARD FORM 30 (REV. 10-83)
Prescribed by GSA
FAR (48 CFR) 53.243

91

1. Under Section B.2(b), "Estimated Contract Cost and Financing," delete the obligated amount of "$1,875,000" and insert in lieu thereof "$2,735,000."

2. Under Article G.4., add the following:

PIO/T No.	598-0658-3-0654199
Appropriation	72-1101021.5
Budget Plan Code	LDEA-90-35598-KG12
Amount	$860,000

Delete the Total Amount Obligated of $1,875,000" and insert in lieu thereof "$2,735,000."

Delete Section C.2 "Scope of Work" in its entirety and substitute in lieu thereof Attachment 1 to this modification entitled "C.2. (Revised) Scope of Work."

ATTACHMENT 1

C.2. Revised - SCOPE OF WORK

A. General Activities

The contractor shall perform the following activities which will be described in more detail under C.2.B. below:

a. Sub-Project Activities

Sub-project activities are both regional and country specific. Implementation of country specific activities will not be a part of this contract. The contractor will provide assistance in design, testing, evaluation, and monitoring of regional activities.

Regional activities to be carried out by the contractor consist of:

-Participation at regional financial management conferences
-Regional specific-topic conferences
-Key Financial Executive Conferences
-Training and Professional Development
-Technical Assistance to Missions and Host Countries
-Quarterly Newsletter
-Technical Publications
-Conference Support Activities

b. Strategy Development

The contractor will develop 2 to 4 country specific long-term strategies for improving HC financial management, and one long-term strategy for the LAC Bureau to be used in addressing the problem of improving HC financial management from a regional perspective. The steps involved in arriving at and testing of these strategies are as follows:

-Collect baseline information on the level of financial management in up to 10 countries.
-Conduct needs/constraints analysis in 2 to 4 countries.
-Develop data base on financial management activities in all LAC countries.
-Evaluate successes/failures of other financial management activities
-Identify potential activities of both a regional and country-specific nature.
-Prepare country specific long-term strategies for the countries assessed.
-Prepare long-term LAC Bureau strategy.
-Test strategy components and incorporate lessons learned in the long-term strategy.

B. Specific Contractor Tasks

The Contractor will be required to carry out the following tasks.

1. Sub-Project Activities:

a. Introductory Activities

The Contractor will participate in regional, sub-regional and country-specific conferences in order to introduce the project to top level government officials and gain their support, participation and commitment.

b. Regional Conferences

The contractor will hold regional specific-topic conferences or support conference activities of professional organizations. For those conferences held by the contractor, the contractor will be responsible for designing the course and selecting participants with the concurrence or advice of the individual country missions. For those conferences not directly held by the contractor, participants will be selected using sponsoring organizations' criteria.

c. Key Financial Executive Conferences

The contractor will hold at least 8 two to three day conferences during the life of project. The purpose of the Key Financial Executive Conferences is to provide an interactive information exchange program with representatives of all countries in the region. Countries will name 3 to 5 participants to the conferences. Sub-regional conferences will be held approximately every twelve months.

d. Senior Level Training and Professional Development

The contractor will conduct a series of training events totaling approximately 500 person-hours of training and professional development. Participants will be upper or senior level HC officials. Training will be conducted in areas such as effectiveness and efficiency auditing, use and development of auditing and accounting standards, financial analysis techniques, utilization of financial information in decision making for financial managers and non-financial managers, general management and personnel as they relate to financial management, methods of monitoring and controlling activity costs, budgeting, and financial reporting. Actual selection of courses will be recommended by the contractor and approved by the project officer. Courses should use a combination of lectures and case models. Latin American real cases should be used to the extent possible.

The Contractor shall publish a newsletter to be distributed to senior level financial personnel in the LAC region, A.I.D. missions and other donor agencies and other interested organizations and individuals. The newsletter will be published up to four times annually.

e. Technical Assistance to Missions and Host Countries

The contractor will be expected to provide missions and host countries with technical assistance in the design, testing or evaluation of financial management activities. Concurrence of the project officer will be required for these activities. The contractor should plan to provide up to 23.5 person months of U.S. technical assistance, from either short term intermittent staff or utilizing full time project staff, and up to 12.5 person months of local professional services. This level of effort will include design, testing and evaluation of specific activities which will be funded under this project.

2. Strategy Development

a. Baseline Information on Financial Management Performance

The contractor is to develop a methodology for quickly evaluating the financial management performance of HCs. The purpose of collecting the baseline information is to have a benchmark against which a country may measure its progress. The methodology must be simple and easy to utilize so that countries themselves can measure their own progress in the future and compare with past results. The methodology will be presented to the project officer for approval.

The contractor and the project officer will identify up to 10 countries in which to collect baseline data using the above methodology. The actual data collection will be carried out by primarily local professional staff.

b. Conduct Country Assessments

The contractor will develop a methodology for identifying the constraints to improving HC financial management, identifying the needs to overcome the constraints, and development of a long-term strategy for the country. The methodology must be able to be used throughout the region with minor country specific modifications. This is to assure that others can use the same methodology in other countries and obtain comparable results. The methodology will be approved by the project officer.

The contractor and project officer will select the countries to be assessed. Preliminary indications are that the following countries will be included: Colombia, Costa Rica and Panama.

The contractor will carry out 3 country assessments using Latin American professionals for most of the work. The contractor will prepare a report containing results of the assessment, including identification of constraints and needs, preliminary identification of possible activities to initiate early on, and a long-term strategy for the country.

The long-term strategy can be delayed until the contractor has conducted several assessments and has had a chance to evaluate some other financial management activities. In any case, strategies should be modified during the life of the project as additional valuative data is gathered.

c. Financial Management Data Base

The contractor will collect information on all significant financial management activities being carried out by A.I.D., other donors or the HC itself, either as direct financial management activities or as part of other projects. The data base will contain sufficient information to identify activity cost, beneficiaries, purpose, types of activities, funding type and source, baseline information available, evaluation information, and indicators of success or failure, where available.

The manner in which the data base is kept and the type of information collected must keep in mind the objective of measuring activity performance in relation to overall HC financial management, not necessarily attainment of the individual activity goal or purpose.

Before proceeding the contractor will present the methodology to the project officer for approval.

d. Evaluation of Other FM Activities

The contractor will develop a methodology, to be approved by the project officer, to selectively evaluate financial management activities. The purpose is to provide information as to lessons learned in the area of financial management which can be used as an additional tool in developing more informed long-term strategies.

The contractor will carry out Financial Management Success Surveys in accordance with the approved methodology. This will be an ongoing activity and for this reason requires a periodic review of developed long-term country specific or LAC Bureau strategies based on more current information.

e. Identification of Potential Activities

Throughout the life of the project the contractor will be responsible for identifying and writing up potential financial management activities of either a country specific or regional nature. This will not require a full design effort. The extent of effort will be similar to an A.I.D. concept paper.

Activities which the contractor believes should be immediately funded under this project will receive priority attention. Information on other activities can be provided directly to the missions and HCs or the project officer as the contractor deems appropriate. No extensive design work is contemplated under the contract.

f. Prepare LAC Bureau Strategy

As soon as possible, but in no case later then 18 months after contract start up, the contractor will provide a preliminary LAC Bureau Strategy for improving HC financial management throughout the region. The strategy will take into consideration existing activities, other donor resources and interest, the relative importance placed on financial management by HCs, A.I.D., and other donors, and of course, the results of the contractors analyses. The keynote in this as well as the country specific strategies is realism, not idealism. To ensure that strategies are realistic and pragmatic, the contractor will test certain strategy components on a country-specific basis. In performing this work the contractor should determine that approaches are operable, transferable or replicable.

The contractor will revise the LAC strategy at least every six months and will present a final strategy document at the end of the contract period.

Annex 5

LAC RFMIP
PROJECT REQUEST
REQUEST PROCESSING PROCEDURE

Policy and Procedure

RESPONSIBLE	ACTION
Various	Open and read request. Remit to Project Administrator.
Project Administrator	Enters in log of FM activity. Sends out acknowledgement within 5 working days after receipt. Reviews and distributes to PW Request Review Committee.
PW Review Committee	Reviews and decides on disposition. Project Administrator prepares memo on request, updates Control Log, and remits memo to A.I.D. Project Officer.
A.I.D. Project Officer	Reviews request and remits to A.I.D. Project Committee for requests for immediate action.
A.I.D. Review Committee	Reviews request and advises Project Officer of decision.
A.I.D. Project Officer	Signs memo and returns it to Project Administrator
Project Administrator	Sends letter to requesting party advising either approval or rejection. Updates Control Log.

LAC RFMIP
PROJECT REQUEST
REQUEST PROCESSING PROCEDURE

The following policy will apply to requests received for assistance from the LAC RFMIP.

Criteria for approving requests:

- Request must be for Technical Assistance (TA)
- Request must be within the scope of the Price Waterhouse (PW) contract.
- Request must be consistent with RFMIP strategy or add to the knowledge/testing of constraints.

Follow up policy:

Request will be channeled to the PW Project Administrator who is the contact person for all matters related to Requests for Assistance.

Acknowledgement will be sent out to the requesting party within five (5) working days of receipt. The Project Administrator will be responsible for the Control Log update.

Request will be reviewed by PW Review Committee within ten (10) working days after receipt.

The PW Review Committee will be composed of the Project Partner, the Deputy Director of the Project, and the Project Administrator. The Project Director will be consulted on an as-needed basis.

All requests for immediate action which were not included in the current Work Plan will need approval of the A.I.D. Project Review Committee.

Concurrence by the A.I.D. Project Officer will be obtained for each request.

The A.I.D. Project Officer shall advise PW Project Administrator of his/her decision within ten (10) working days.

The Project Administrator will send a letter to the requesting party advising approval or rejection within five (5) working days after decision has been made.

ACKNOWLEDGEMENT

Date

Name
Address

Dear Sir(s):

Thank you for your letter of (date) requesting assistance under the Latin American and Caribbean Regional Financial Management Improvement Project (LAC/RFMIP).

We are reviewing your request, and will contact you as soon as a final decision has been made.

We thank you for your interest in improving financial management in the region.

Sincerely,

Lynnette Asselin
Project Administrator
(LAC/RFMIP)

APPROVAL

Date

Name
Address

Dear Sir(s):

We are pleased to inform you that your request for assistance under the Latin American and Caribbean Regional Financial Management Improvement Project (LAC/RFMIP) has been approved.

(Paragraph recapitulating and summarizing the request, and describing the assistance PW will provide).

(Paragraph describing next steps, with dates).

We look forward to working with you on improving financial management in the region.

Sincerely,

Lynnette Asselin,
Project Administrator
LAC/RFMIP

REJECTION

Date

Name
Address

Dear Sir(s):

We have completed our review of your request for assistance under the Latin American and Caribbean Regional Financial Management Improvement Project (LAC/RFMIP), and regret to inform you that we cannot provide the assistance requested.

(Paragraph summarizing the request, and describing which criterion it doesn't meet, e.g. equipment purchases are not contemplated in the PW contract.

Please feel free to call or write us if you wish to discuss your request further. Our telephone and FAX numbers are (202) 296-0800 ext. 400 and (202) 296-2785 respectively.

Sincerely,

Lynnette Asselin,
Project Administrator
LAC/RFMIP

COVER LETTER

Date

Ms. Cecille Adams
Deputy LAC Controller,
LAC/CONT, Room 3253 NS
A.I.D.

Dear Ms. Adams:

We have reviewed the attached request for assistance under the LAC RFMIP contract and have (approved/rejected) it for the following reasons:

Please sign your concurrence below and return this letter to Price Waterhouse. If you would like to discuss this request, please do not hesitate to contact me at (202) 296-0800.

Sincerely,

Paul E. Lohneis,
Project Partner
LAC/RFMIP

Project Officer Date

LAC RFMIP
REQUEST FOR ASSISTANCE
CONTROL LOG

No.	Date Received	Organization	Description Request	Date Acknldg	Date Reviewed	Disposition	AID Yes/no	Concurrence Date

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Annex 6

AID CONTROLLERS INTERVIEWED

Mike Usnick	AID Controller	Washington, D.C.
Wayne McKeel	Former AID Deputy Controller	Washington, D.C.
Cecilia Adams	AID LAC Controller	Washington, D.C.
Gary Byllesby	USAID Controller	Guatemala
John Davison	USAID Controller	Bolivia
Harry Dorcus	USAID Controller	Panama
Dick Goughner	USAID Controller	Ecuador
Dick Layton	USAID Controller	Nicaragua
Paul Fritz	USAID Representative	Chile
Jerry Martin	Advisor to USAID Controller	Peru
Peter Orr	USAID Representative	Uruguay
Jim Smith	USAID Representative	Columbia
Miguel Luinis	USAID Deputy Controller	Costa Rica

Annex 7

LAC REGIONAL FINANCIAL MANAGEMENT IMPROVEMENT PROJECT (LAC/RFMIP)

LIST OF ACCOUNTING SOFTWARE PACKAGES REQUESTED, RECEIVED, AND REVIEWED

#	PACKAGE NAME / VERSION	VENDOR	PRODUCT			REVIEWED	RESULT	COMMENTS
			LIT.	DISK	PRES			
1	Accounting Plus Version 8.0					Not Received	N/A	Product information was requested but not received.
2	AccountMate Version III	SourceMate Mill Valley, CA	X	X		Yes	Disqualified	See attached prequalification form.
3	AccPac Plus Version 5.0	Computer Associates San Jose, CA	X	X		Yes	Disqualified	See attached prequalification form.
4	Act 1 Version 7.2					Not Received	N/A	Product information was requested but not received.
5	Act II					Not Received	N/A	Product information was requested but not received.
6	Bedford Integrated Accounting Version 3.3					Not Received	N/A	Product information was requested but not received.
7	Contabilidad General Version 3.0	Belmonte y Asociaods La Paz, Bolivia	X	X		Yes	Disqualified	See attached prequalification form.
8	CYMA Professional Accounting Series Version 1.31					Not Received	N/A	Product information was requested but not received.
9	DacEasy Accounting Version 4.1	DacEasy, Inc Dallas, TX	X	X		Yes	Disqualified	See attached prequalification form.
10	Data Pro Accounting Series Version 1.2	Deeds Computer Systems Tampa FL	X			Yes	Disqualified	See attached prequalification form.
11	Deltek Version 3.2	DELTEK McLean, VA	X	X		Yes	Disqualified	See attached prequalification form.
12	Excalibur Plus Premier					Not Received	N/A	Product information was requested but not received.

LIT. = Product literarure received DISK = Demo disk received PRES = Product demo conducted by vendor

PACKAGES.WK1

Nov-90

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LAC REGIONAL FINANCIAL MANAGEMENT IMPROVEMENT PROJECT (LAC/RFMIP)

LIST OF ACCOUNTING SOFTWARE PACKAGES REQUESTED, RECEIVED, AND REVIEWED

#	PACKAGE NAME / VERSION	VENDOR	PRODUCT			REVIEWED	RESULT	COMMENTS
			LIT.	DISK	PRES			
13	Great Plains Accounting Series Version 5.1	GreatPlains Software Fargo, ND	X			Yes	Disqualified	See attached prequalification form.
14	Harmony Version 2.05					Not Received	N/A	Product information was requested but not received.
15	Macola Version 4.0	MACOLA, Inc. Marion, OH	X			Yes	Disqualified	See attached prequalification form.
16	MAS 90 Evolution/2	State of the Art, Inc. Costa Mesa, CA	X			Yes	Disqualified	See attached prequalification form.
17	Munis	The Computer Center Falmouth, ME	X			Yes	Disqualified	See attached prequalification form.
18	On the Money Version 2.0					Not Received	N/A	Product information was requested but not received.
19	Open Systems Accounting Software Version 4.0					Not Received	N/A	Product information was requested but not received.
20	Peachtree Complete III	Peachtree Software Norcross,GA	X			Yes	Disqualified	See attached prequalification form.
21	Platinum Version 6.0	Sands Systems, Inc Boca Raton, FL	X			Yes	Disqualified	See attached prequalification form.
22	ProfitWISE Version 1.1					Not Received	N/A	Product information was requested but not received.
23	PWS/IDEAS	Price Waterhouse Software Menlo Park, CA	X			Yes	Disqualified	See attached prequalification form.
24	RealWorld Accounting System Version 5.0	RealWorld Corp. Concord, NH	X			Yes	Disqualified	See attached prequalification form.

LIT. = Product literarure received DISK = Demo disk received PRES = Product demo conducted by vendor

PACKAGES.WK1

LAC REGIONAL FINANCIAL MANAGEMENT IMPROVEMENT PROJECT (LAC/RFMIP)

LIST OF ACCOUNTING SOFTWARE PACKAGES REQUESTED, RECEIVED, AND REVIEWED

#	PACKAGE NAME / VERSION	VENDOR	PRODUCT			REVIEWED	RESULT	COMMENTS
			LIT.	DISK	PRES			
25	Reveille Version 5.0	MICROX Houston, TX	X	X		Yes	Disqualified	See attached prequalification form.
26	SBT Database Accounting Library Version 6.2					Not Received	N/A	Product information was requested but not received.
27	Sistemas Inteligentes	Sistemas Inteligentes Guatemala, Guatemala	X		X	Yes	Qualified	See attached prequalification and evaluation forms.
28	Solomon III Version 6.1	TLB, Inc. Findlay, OH	X	X		Yes	Qualified	See attached prequalification and evaluation forms.
29	TecApro Version 6.0	Tecapro, SA San Jose, Costa Rica	X	X	X	Yes	Qualified	See attached prequalification and evaluation forms.

LIT. = Product literature received DISK = Demo disk received PRES = Product demo conducted by vendor

PACKAGES.WK1

Nov-90

ORGANIZATION:	LAC REGIONAL FINANCIAL MANAGEMENT IMPROVEMENT PROJECT (LAC/RFMIP)
SYSTEM:	PC-BASED FINANCIAL, ACCOUNTING, AND REPORTING SYSTEM
TITLE:	SOFTWARE PACKAGE PREQUALIFICATION WORKSHEET

PACKAGE / VENDOR: AccountMate

REQUIREMENT	PRIORITY	WEIGHT	GRADE (0/1)	WEIGHTED GRADE	REFER ITEM
MINIMUM CRITERIA FOR SYSTEM CONSIDERATION:					
1. The system provides General Ledger and Budgeting capabilities.	E	1	1	1	
2. The account key appears sufficiently flexible and has enough characters to adapt to most chart of account structures.	E	1	0	0	
3. A reporting module is included or available.	E	1	1	1	
4. The system, its documentation and training materials are available in both English and Spanish.	E	1	0	0	
5. The vendor maintains a wide technical support network in the LAC region.	E	1	0	0	
6. The system operates in industry-standard DOS environment.	E	1	1	1	
7. The system can operate in both single-user and multi-user (network) environments.	E	1	1	1	
8. Other modules, such as Fixed Assets, Accounts Payable Accounts Receivable, Payroll, and Inventory, are included or available.	E	1	1	1	
TOTAL				5	

PHASE: SOFTWARE PACKAGE EVALUATION	DATE: Nov-90

PW-070B.WKJ

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Annex 8

METODOLOGIA PARA LA EVALUACION DE LA ADMINISTRACION FINANCIERRA, CONTROL Y AUDITORIA EN CADA PAIS

I OBJETIVO

El objetivo de este documento es presentar a A.I.D. una metodologia a emplear en el futuro para efectuar estudios-diagnóstico o evaluaciones de cierta profundidad sobre la administración financiera pública, su control y auditoria en los paises de América Latina y el Caribe.

La aplicación de la Metodologia posibilitará que la A.I.D. pueda:

- Lograr un análisis de las normas juridicas (leyes, reglamentos y mas disposiciones secundarias) vigentes, de los sistemas y operaciones financieras llevadas a cabo por las principales entidades y organismos responsables de la administración financiera pública y de los procesos seguidos en los diferentes niveles jerárquicos y operativos del gobierno.

- Disponer de una evaluación sobre los elementos de la organización general de la administración financiera pública y del grado en que contribuyen a hacerla eficiente.

- Contar con un estudio que determine si la información producida sobre las operaciones y la situación financiera de las principales entidades públicas del sector central del Ejecutivo y de otras entiades seleccionadas, es confiable, útil y oportuna y si es utilizada por los funcionarios responsables de la gestión pública en la adopción de sus decisiones importantes.

- Obtener una identificación clara de las áreas débiles de la administración financiera pública y de las oportunidades de llevar a cabo acciones tendientes a su mayor eficiencia y efectividad.

- Disponer de un conjunto de acciones a tomar recomendadas para mejorar la administración financiera pública, mediante estudios adicionales o proyectos a ajecutar por el gobierno nacional, programas de capacitación o perfeccionamiento,etc. con o sin asistencia técnica.

II ORGANIZACION

Decidida que sea por la A.I.D. la realización de un estudio diagnóstico en esta materia, el primer paso en la aplicación de la metodologia que se sugiere es la constitución de un equipo de profesionales, cuyo numero e integración varia en razón del alcance del trabajo y de la muestra institucional a cubrir. En todo caso, deberá tenerse presente que las áreas de actividad pueden abarcar todos o algunos de los siguientes campos: presupuesto, tesoreria, crédito público, contabilidad, control y auditoria.

Es de la mayor importancia que los consultores integrantes del equipo sean idóneos, es decir, que acrediten poseer al menos los atributos siguientes:

- Título universitario en la pertinente área del estudio-diagnóstico que se confie a su responsabilidad.
- Amplia experiencia de trabajo en ella, preferentemente en los paises de Latinoamérica o el Caribe.
- Conocimiento de las modernas concepciones sistémicas de la administración financiera, el control y auditoria que propugna el LAC/RFMIP de la A.I.D.
- Dominio del español y facilidad para comunicarse verbalmente y por escrito.
- Capacidad para trabajar en equipo.
- Habilidades y destrezas para relacionarse con ejecutivos del más alto nivel del sector público.

El lider o jefe del equipo, un consultor de mayor experiencia y conocimiento que los demás, será el primero en llegar al pais objeto de estudio y, una vez en él, establecer contacto y coordinación con la Misión de la A.I.D. y, a través de ésta, con el organismo nacional encargado de la cooperación técnica. Ello

es indispensable a fin de que se precisen los términos de referencia, se obtenga una primera visión global y de conjunto de la situación, y se prepare la llegada de los demás consultores.

III CRITERIOS BASICOS, ALCANCE Y AMBITO

Para iniciar el estudio diagnóstico de la administración financiera pública, el control y auditoria es imprescindible conocer los criterios básicos que éstos deberian seguir y establecer el alcance y ámbito de aquel.

Los criterios básicos son lo que la adminsitración financiera, el control y auditoria deberian ser, las pautas que se deberian seguir, el término de comparación con la realidad o con la condición actual. Los criterios básicos, aplicables a todo diagnóstico en estas materias, se hallan establecidos con amplitud en el "SISTEMA INTERGRADO MODELO DE ADMINISTRACION FINANCIERA, CONTROL Y AUDITORIA PARA AMERICA LATINA, SIMAFAL", preparado por el LAC/RFMIP de la A.I.D., cuyo resumen se acompaña como anexo No. 1.

El alcance del estudio está definido por los campos especificos que el mismo abarcará (presupuesto, tesoreria, crédito público, contabilidad, control y auditoria), según sea el caso.

El ámbito se halla constituido por las distintas entidades y organismos, tanto del nivel central como del nivel descentralizado, que configuran la muestra institucional del sector público en la que se realizará el estudio. Conviene establecerla con sumo cuidado, a fin de que las instituciones elegidas sean realmente representativas del universo.

El alcance y el ámbito deben ser claramente determinados en los términos de referencia, de común acuerdo entre la A.I.D. y las autoridades nacionales.

IV INSTRUMENTOS DE LA EVALUACION

El estudio-diagnóstico se llevará a cabo a base de visitas a las principales entidades responsables de la administración financiera a nivel nacional y otras seleccionadas como representativas de la situación actual. Durante ellas se efectuarán entrevistas con los funcionarios apropiados y se axaminarán las normas jurídicas, las disposiciones administrativas, los documentos, registros, informes y operaciones que se considere pertinentes. En lo posible se obtendrá información de otras fuentes externas relacionadas.

Para asegurar que el trabajo cubre todas las áreas de interés y no se dejan olvidados asuntos de importancia, para garantizar la más adecuada distribución del tiempo y la secuencia lógica de las actividades, cada consultor elaborará un programa tentativo que servirá de guía para la ejecución de sus labores. El programa será concebido con suficiente flexibilidad para permitir la inclusión de nuevos procedimientos conforme las circunstancias lo requieran.

Las diversas actividades que los consultores cumplan en aplicación de su programa, serán documentadas en "papeles de trabajo" que servirán de prueba de la labor realizada. Estos serán examinados en su oportunidad por los auditores de A.I.D. Entre ellos constarán principalmente: el programa de labores, los cuestionarios y resúmenes de las entrevistas y, en lo posible, copias de las normas y documentación objeto de estudio.

A continuación se presenta un programa mínimo del trabajo que se debe realizar en cada área, tanto en las dependencias del gobierno central como en las entidades del nivel descentralizado o autónomo que integren el ámbito institucional.

PRESUPUESTO

Base Jurídico-normativa

o Obtener y estudiar las normas constitucionales, legales, administrativas (políticas, técnicas, procedimentales o de otra naturaleza) que regulan el funcionamiento del Sistema de Presupuesto a nivel nacional, regional e institucional y pronunciarse sobre su validez, pertinencia y aplicación práctica.

Organización

o Analizar la actual organización administrativa del Organismo encargado del sistema presupuestario del gobierno central y, respecto del mismo, determinar:

- Ubicación
- Ambito de su competencia
- Funciones Principales
- Estructura Administrativa
- Participación en el proceso o ciclo presupuestario
- Asignaciones presupuestarias con que cuenta.

Relaciones y Coordinación

o Describir las relaciones institucionales del Organismo con:

- Organismos encargados de la planificación y de las políticas económica y fiscal, según sea el caso
- Unidades Administrativas encargadas de Aduanas, Impuestos Nacionales, Crédito Público, Tesorería y Contabilidad
- Institución Superior de Auditoría
- Banco Depositario de los fondos oficiales
- Congreso Nacional
- Oficinas Sectoriales o Institucionales de Presupuesto
- Oficinas Sectoriales o Institucionales de Planeación; Ministerios y más Establecimientos Públicos de la muestra institucional
- Unidad Administrativa encargada del Servicio Civil
- Dependencia encargada de estudios de racionalización o mejoramiento de la Administración Pública

Proceso o Ciclo Presupuestal

- Examinar y describir los pasos que se cumplen, incluida su calendarización, en las etapas que configuran el proceso presupuestario:

  - Elaboración o preparación del proyecto de presupuesto
  - Análisis y aprobación del Presupuesto Nacional
  - Ejecución
  - Control y evaluación
  - Cierre o clausura del mismo

- Examinar y describir los instrumentos que se preparan y utilizan en todo el ciclo presupuestal:

  - Plan financiero
  - Plan Operativo Anual
  - Plan de Inversiones
  - Política de Ingresos
  - Política de Gastos
  - Política de Endeudamiento
  - Anteproyecto de Presupuesto
  - Presupuesto del Gobierno Nacional
  - Programación de Caja
  - Acuerdos periódicos de gastos
  - Clasificadores presupuestarios
  - Informes de ejecución presupuestaria
  - Otros

Recursos Humanos

- Analizar las principales características del personal:

  - Base Legal para la administración del personal
  - Personal del Organismo de Presupuesto
    - oo Distribución por Dependencias
    - oo Clasificación de Cargos
    - oo Descrpción de actividades y tareas a nivel de cargo
    - oo Distribución del personal por profesiones
    - oo Régimen de Remuneraciones
  - Reclutamiento, selección y carrera administrativa
  - Rotación de personal
  - Plan de capacitación
  - Evaluación del desempeño

Información

- o Describir los sistemas de información que funcionan en el Organismo de Presupuesto
  - Información que se recibe, procedencia, usuarios, periodicidad y grado de automatización
  - Información que se produce, usuarios, periodicidad y grado de automatización

Conclusiones

- o Formular las conclusiones resultantes del estudio realizado, estableciendo las diferencias entre el sistema vigente y los criterios básicos utilizados y destacando los aspectos positivos.

El programa que antecede puede ser igualmente utilizado para evaluar las unidades de presupuesto de la demás entidades comprendidas en la muestra institucional, pero con un alcance limitado, adecuado a las características de cada una de ellas.

TESORERIA

Base Jurídico-normativa

- o Obtener y estudiar las normas constitucionales, legales, administrativas (políticas, técnicas, procedimentales o de otra naturaleza) que regulan el funcionamiento del Sistema de Tesoreria a nivel nacional, regional e institucional y pronunciarse sobre su validez, pertinencia y aplicación práctica.

Organización

- o Analizar la actual organización administretiva del Organismo encargado del cumplimiento de las funciones de tesoreria en el nivel central:

- Ubicación dentro del Ministerio de Hacienda o Finanzas
- Ambito de su competencia
- Funciones Principales
- Estructura Administrariva
- Asignaciones prespuesutarias para el Organismo

Relaciones y Coordinación

o Determinar las relaciones institucionales del Organismo de Tesorería con:

- Organismos responsables a nivel nacional de la planificación y de las políticas económica y fiscal
- Unidades administrativas del nivel central encargadas de la determinación de los tributos fiscales (Rentas Internas y Aduanas), de Presupuesto, de Crédito Público y de Contabilidad
- Organismo Superior de Auditoría
- Banco Central
- Entidades del Sistema Bancario Oficial
- Entidades del Sistema Bancario Privado
- Oficinas de Racaudación y/o Pago de entidades del Gobierno Nacional y demás entidades u organismos descentralizados o autónomos comprendidos en la muestra institucional

Instrumentos y Procedimientos de Tesorería

o Verificar si en la unidad de tesorería se efectúa la programación del flujo de caja y, respecto de ella, determinar:

- Frecuencia, oportunidad
- Período cubierto
- Propósito
- Usuarios y utilización efectiva

o Establezcer la forma de recaudación de los ingresos "determinados" (cheques, efectivo, otras formas), su procedencia y la frecuencia y características de los depósitos.

o Verificar las condiciones, proceso y utilización del crédito de corto plazo concedido por el Banco Central y las condiciones, proceso y participación en la negociación de

títulos de tesorería.

- o Determinar el grado de centralización o descentralización de los pagos y, en ambos casos:
  - Los conceptos por los cuales se los hace
  - La existencia de cuentas bancarias para:
    - oo Depósitos exlusivamente
    - oo Depósitos y pagos en general
    - oo Solamente pagos en general
    - oo Sólo pago de remuneraciones
    - oo Propósitos especiales
  - Establecer, respecto de cada una de las cuentas bancarias:
    - oo Banco depositario
    - oo Lugar
    - oo Número de cuenta
    - oo Saldo actual
    - oo Fechas de la última conciliación bancaria y de la última transferencia
- o Examinar y describir los procedimientos de pago seguidos en el organismo, especificando las variaciones en función de los conceptos de pago y, especialmente, los controles previos aplicados al desembolso.
- o Determinar la existencia de "Fondos Anticipados", "Fondos Rotativos" o de alguna otra denominación y describir el manajo de los mismos.

Recursos Humanos

- o Analizar las principales caracteristicas de la Administracion de Recursos Humanos:
  - Base Legal
  - Personal del Organismo
    - oo Distribución dentro de sus dependencias
    - oo Clasificación de Cargos
    - oo Descripción de tareas a nivel de cargo
    - oo Clasificación por profesiones
    - oo Régimen de Remuneraciones
  - Reclutamiento, Selección y Carrera Administrativa
  - Rotación de Personal
  - Plan de Capacitación
  - Evaluación del Desempeño

Información

- o Describir los sistemas de información existentes en el Organismo

- Información recibida: procedencia, usuarios, periodicidad y grado de automatización
- Información producida: usuarios, periodicidad y grado de automatización.

Conclusiones

- o Formular las conclusiones resultantes del estudio realizado, estableciendo las diferencias entre el sistema vigente y los criterios básicos utilizados y destacando los aspectos positivos.

El programa que antecede puede ser igualmente utilizado para evaluar las unidades que se encargan de cumplimiento de las funciones de tesorería en las demás entidades comprendidas en la muestra institucional, pero con un alcance limitado, adecuado a las características de cada una de ellas.

CREDITO PUBLICO

Base Jurídico-normativa

- o Obtener y estudiar las normas constitucionales, legales, administrativas (políticas, técnicas, procedimentales o de otra naturaleza) que regulan la administración del crédito público a nivel nacional, regional e institucional y pronunciarse sobre su validez, pertinencia y aplicación práctica.

Organización

- o Analizar la actual organización administrativa de la

Dependencia que, a nivel nacional, se encarga de la administración del crédito público.

- Ubicación en el Ministerio de Hacienda o Finanzas o en el Organismo pertinente
- Ambito de su competencia
- Funciones principales
- Estructura administrativa
- Participación en el proceso de contratación y en el registro y servicio de la deuda interna y externa
- Asignaciones presupuestarias para el funcionamiento de la Dependencia

Relaciones y Coordinación

o Describir las relaciones institucionales de la Dependencia con:

- Los organismos encargados de la conducción de las políticas económica y fiscal
- Las entidades encargadas de la planificación a nivel nacional, regional e institucional
- Las dependencias centrales, regionales e institucionales encargadas de los sistemas de presupuesto, tesoreria y contabilidad
- Las unidades administrativas encargadas de la administración del crédito público a nivel institucional
- La Institución Superior de Auditoria
- El Banco Central
- El sistema bancario público y privado
- El Congreso Nacional

Administración del Crédito Público

o Examinar y describir los instrumentos que se utilizan y preparan y aquellos con los que se coordina la adminsitración del crédito público interno y externo:

- Plan Financiero
- Plan Operativo
- Plan de Inversiones
- Politicas de endeudamiento
- Presupuestos del Gobierno Nacional y demás entidades y organismos públicos
- Programa anual y periódicos de caja del Gobierno Nacional y demás entidades y organismos públicos

- Bonos del Estado y otros titulos valores
- Contratos de endeudamiento

o Examinar y describir los pasos que se siguen en el proceso de administración del crédito público interno y externo:

- Determinación de las politicas de endeudamiento
- Elaboración del proyecto de presupuesto en la parte de recursos de capital - recursos del crédito interno y del crédito externo - y en la parte del servicio de la deuda pública interna y externa
- Trámite y autorización de las solicitudes de crédito
- Emisión y negociación de los titulos de la deuda pública interna
- Trámite de contratación de créditos externos
- Recepción de desembolsos de créditos externos
- Servicio de la deuda interna (amortización, intereses, comisiones, gastos e imprevistos)
- Servicio de la deuda externa (amortización e intereses)
- Control del servicio de la deuda interna y de la deuda externa
- Preparación y presentación de la información sobre la administración del crédito público

Recursos Humanos

o Analizar las principales caracteristicas del personal

- Base legal para la administración del personal
- Personal de la dependencia de crédito público
  - oo Distribución por unidades administrativas
  - oo Clasificación de cargos
  - oo Descripción de actividades y tareas a nivel de cargos
  - oo Distribución del personal por profesiones
  - oo Régimen de remuneraciones
- Reclutamiento y selección y carrera administrativa
- Rotación de personal
- Plan de capacitación
- Evaluación del desempeño

Información

o Describir los sistemas de información que funcionan en la dependencia de crédito público

- Información que se recibe, procedencia, usuarios, periodicidad y grado de automatización

- Información que se produce, usuarios, periodocodad y grado de automatización

Conclusiones

o Formular las conclusiones resultantes del estudio realizado, estableciendo las diferencias entre el sistema vigente y los criterios básicos utilizados y destacando los aspectos positivos.

El programa que antecede puede ser igualmente utilizado para evaluar las unidades que administran el crédito público en las demás entidades comprendidas en la muestra institucional, pero con un alcance limitado, adecuado a las caracteristicas de cada una de ellas.

CONTABILIDAD

Base Jurídico-normativa

o Obtener y analizar las disposiciones legales, reglamentarias y otras, relativas al sistema de contabilidad, así como los principios de contabilidad generalmente aceptados, las políticas y normas contables aplicables al sector público y pronunciarse sobre su validez, pertinencia y aplicación práctica.

Organización

o Analizar la actual organización administrativa del Gobierno Nacional para el ejercicio de la función contable:

- Ubicación del Organismo encargado del Sistema de Contabilidad en el Gobierno Nacional
- Ambito de su competencia
- Funciones principales
- Estructura administrativa
- Participación en el proceso contable
- Asignaciones presupuestarias para el Organismo

Relaciones y Coordinación

- Describir las relaciones institucionales del Organismo encargado del Sistema de Contabilidad con :
  - Los organismos encargados de la conducción de las políticas económica y fiscal
  - Las entidades encargadas de la planificación a nivel nacional, regional e institucional
  - Las dependencias centrales, regionales e institucionales encargadas de los sistemas de presupuesto, tesorería y crédito público, de personal y abastecimiento
  - Las unidades de contabilidad de los ministerios y otras entidades del sector público comprendidas en la muestra institucional
  - La Institución Superior de Auditoría
  - El Banco Central
  - El sistema bancario público y privado
  - Dependencia encargada de la preparación de las Cuentas Nacionales
  - El Congreso Nacional

Instrumentos y Procedimientos Contables

- Describir las características, niveles y delimitación de áreas contables por las operaciones de los organismos que integran el Gobierno Central, así como la unidad de registro de las operaciones.

- Analizar y describir la estructura del plan y listado de cuentas, así como la base de contabilización de ingresos y gastos.

- Describir los pasos que se cumplen y los documentos fuente que se preparan para sustentar las operaciones de:
  - Recaudación de rentas tributarias o no, por parte de los Organismos del Gobierno Nacional
  - Recepción de los ingresos por apropiaciones del Presupuesto Nacional
  - Centralización de las rentas en el sistema de tesorería
  - Giro o traspaso de recursos de tesorería a las diferentes entidades

- Gastos de funcionamiento, servicio de la deuda pública, operaciones comerciales e inversiones
- Organización del archivo de documentos

o Analizar y describir los pasos que se cumplen y los instrumentos que se utilizan para resumir la información contable contenida en los documentos fuente.

o Describir el formato y contenido de los libros y los pasos que se cumplen para el registro adecuado y oportuno de las operaciones.

o Determinar los pasos que se cumplen para la formulación de estados contables, su estructura y contenido y señalar la oportunidad de su formulación y presentación.

- Estados financieros básicos
- Información complementaria

o Determinar el trámite seguido para la presentación, análisis, aprobación y publicación de los estados financieros.

Recursos Humanos

o Analizar las principales caracteristicas del personal

- Base legal para la administración de personal
- Personal de la Dirección de Contabilidad
  - oo Distribución por dependencias
  - oo Clasificación de cargos
  - oo Descripción de actividades y tareas a nivel de cargo
  - oo Distribución del personal por profesiones
  - oo Régimen de remuneraciones
- Reclutamiento, selección y carrera administrativa
- Rotación de personal
- Plan de capacitación
- Evaluación del desempeño

Información

o Describir los sistemas de información que funcionan en la Dirección de Contabilidad:

- Información que se recibe, procedencia, usuarios,

periodicidad y grado de automatización

- Información que se produce, usuarios, periodicidad y grado de automatización

Conclusiones

o Formular las conclusiones resultantes del estudio realizado, estableciendo las diferencias entre el sistema vigente y los criterios básicos utilizados y destacando los aspectos positivos.

El programa que antecede puede ser igualmente utilizado para evaluar las unidades encargadas del sistema de contabilidad en las demás entidades comprendidas en la muestra institucional, pero con un alcance limitado, adecuado a las caracteristicas de cada una de ellas.

AUDITORIA GUBERNAMENTAL

Base Juridico-normativa

o Obtener y analizar las disposiciones constitucionales, legales, administrativas y otras, relativas al sistema de auditoria gubernamental, asi como las politicas, normas profesionales y técnicas de auditoria aplicables al sector público y pronunciarse sobre su validez, pertinencia y aplicación práctica.

Organización

o Analizar la organización de la Insitución Superior de Auditoria para fines de control

- Ubicación respecto de las funciones del Estado
- Ambito de su competencia
- Funciones principales
- Estructura administrativa
- Participación en los procesos de control y auditoria.
- Recursos Económicos

Relaciones y Coordinación

- o Describir las relaciones institucionales y de coordinacion de la Insitución Superior de Auditoría:
  - Entre sus unidades internas de control y auditoría
  - De la Institución y sus diferentes unidades internas de control y auditoría con otras entidades y organismos de los diferentes niveles de gobierno (Nacional, Regional y Municipal)
  - De la Insitución y sus diferentes unidades internas de control y auditoría con organismos externos:
    - oo BID
    - oo BIRF
    - oo CAF
    - oo A.I.D.
    - oo Otros
  - De la entidad y sus diferentes unidades internas de control y auditoría con las firmas privadas de auditoría

Proceso de Auditoría

- o Describir los pasos que se siguen y los instrumentos que se preparan y utilizan en la planificación de la auditoría:
  - Planificación
    - oo Comunicación de políticas para la elaboración del plan anual
    - oo Elaboración, integración y contenido del plan anual
    - oo Aprobación y evaluación del plan anual
    - oo Elaboración, contenido, aprobación y evaluación del plan específico para auditorías financieras y auditorías operacionales
    - oo Elaboración, contenido y aprobación de los programas de auditoría financiera y operacional
    - oo Evaluación de los controles internos financieros y operacionales
    - oo Del trabajo de campo
    - oo De la comunicación de Resultados
    - oo De la supervisión y control de calidad

- o Describir los pasos que se siguen y los instrumentos que se preparan y utilizan en la ejecución, comunicación de

resultados y control de calidad de la auditoría:

- Auditorías Financieras
  - oo Trabajo en el campo
    - -- Papeles de Trabajo
    - -- Evidencias
    - -- Supervisión de campo
  - oo Comunicación de resultados
    - -- Formal, informal
    - -- Verbal, Escrita
    - -- Durante el trabajo de campo y al final de la auditoría
  - oo Seguimiento de las recomendaciones

- Auditorías Operacionales
  - oo Evaluación de Control Interno
  - oo Exámen de Areas Criticas
    - -- Papeles de trabajo que sustentan hallazgos
    - -- Evidencias
    - -- Supervisión de campo
  - oo Comunicación de resultados
    - -- Formal e informal
    - -- Verbal y Escrita
    - -- Durante el trabajo de campo y al final de la auditoría
  - oo Seguimiento de las recomendaciones

o Determinar el estado y utilización de la documentación y Archivos:

- Archivo Permanente
- Archivo Corriente.
- Administrativo.
- Activo
- Pasivo

Recursos Humanos

o Analizar las principales características del personal

- Base legal para la administración del personal
  - oo Personal de la Institución Superior de Auditoría
  - oo Distribución por Dependencias
  - oo Clasificación de cargos
  - oo Descripción de actividades y tareas a nivel de cargo
  - oo Distribución del personal por profesiones
  - oo Régimen de remuneraciones
- Reclutamiento, selección y carrera administrativa
- Rotación del personal

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- Plan de capacitación
- Evaluación del desempeño

Información

o Describir los sistemas de información que funcionan en las unidades de auditoria.

- Información que se recibe, procedencia, usuarios, periodicidad y grado de automatización.
- Información que se produce, usuarios, periodicidad y grado de automatización

Conclusiones

o Formular las conclusiones resultantes del estudio realizado, estableciendo las diferencias entre el sistema vigente y los criterios básicos utilizados y destacando los aspectos positivos.

El programa que antecede puede ser igualmente utilizado para evaluar las unidades de auditoria interna en las demás entidades comprendidas en la muestra institucional, pero con un alcance limitado, adecuado a las caracteristicas de cada una de ellas.

V PRODUCTOS DE LA EVALUACION Y COMUNICACION DE RESULTADOS

Los productos del estudio-diagnóstico serán:

o El Informe Global que compendiará el informe de cada consultor

o El informe Individual que cada consultor presentará sobre su especifica área de responsabilidad

o Los términos de referencia para un proyecto de asistencia técnica a efectuarse en cada una de las áreas del campo de estudio.

Dichos productos deben identificar las oportunidades de efectuar mejoras en la administración financiera pública y presentar las acciones a tomar con tal finalidad, los pasos a seguir por parte del gobierno y las necesidades de asistencia técnica o capacitación extranjera, de ser el caso.

El informe individual de cada consultor tendrá el siguiente contenido:

- Introducción
  - Antecedentes
  - Objetivo del estudio
  - Alcance del trabajo
  - Metodología

- Aspectos Descriptivos
  - En ella constará la situación observada por cada consultor en su respectivo campo de estudio.

- Aspectos Analíticos
  - En ella constará el análisis y juicio crítico del consultor acerca de la situación observada y la conclusión que cada una de ellas amerite. Se sugiere que, en lo posible, las conclusiones sean presentadas como el desarrollo de un hallazgo de auditoría, esto es, con expresión de: criterio, condición, causa y efecto.

- Recomendaciones
  - En esta parte constarán las acciones concretas de corto, mediano y largo plazo que deberán llevarse a cabo para mejorar la situación observada (base legal, organización, métodos y procedimientos de trabajo). Es menester tener presente que la recomendación debe atacar fundamentalmente a la causa del problema.

Los términos de referencia contendrán, entre otros, los siguientes elementos:

- Propósitos y objetivos del proyecto
- Actividades especificas a llevar a cabo en el corto y mediano plazos, especialmente en cuanto a los aspectos juridico-normativos, organizativos, procedimentales y de capacitación y desarrollo profesional
- Nivel de esfuerzo requerido para ejecutar las actividades, expresado en meses/hombre
- Perfil de los consultores requeridos para ejecutar el proyecto
- Cronograma tentativo

Los informe individuales de los consultores, antes de su emisión final deberán ser discutidos con los mas altos funcionarios responsables de las áreas de estudio y con el jefe del equipo, con el objeto presentar las conlusiones y recomendaciones, conocer sus reaccionnes, opiniones u obserbaciones y hacer un control de calidad de aquellos.

El jefe del equipo, antes de concluir sus labores de campo, hará entrega de los informes individuales de los consultores a las pertinentes autoridades de la Misión de A.I.D. en el pais.

ANEXO No.1

SISTEME INTEGRADO MODELO DE ADMINISTRACION FINANCIERA, CONTROL Y AUDITORIA PARA AMERICA LATINA, SIMAFAL

El SIMAFAL desarrollado por el LAC/RFMIP se fundamenta en la aplicación de la Teoria General de Sistemas a la administración pública en general y a la administración financiera y al control y auditoria en particular.

En este apartado se presenta una sintesis del modelo, destacando el enfoque sistémico de la administración pública, los sistemas de administración financiera y de control y auditoria y los elementos comunes a todos ellos.

A. Administración pública

"Sistema es un conjunto ordenado de componentes o elementos interrelacionados, interdependientes e interactuantes, cuya finalidad es lograr objetivos determinados en un plan. Aplicado este concepto a la administración, ésta es un conjunto de componentes institucionales, de recursos, decisiones, acciones, etc. intimamente relacionados entre si por el propósito comun" [1]. Para el caso de la administración pública, el propósito es el bienestar de la comunidad o la satisfacción de las necesidades de la sociedad politicamente organizada de conformidad con la ley.

En esta concepción de la administración pública se advierten tanto los componentes como las caracteristicas de los sistemas que la integran, a saber:

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[1] Proyecto para el Mejoramiento de la Administración Financiera en Latinoamérica y el Caribe, LAC/RFMIP; Sistema...;Washington D.C., Abril, 1991; página 1.

- Sustantivos, que tienen relación directa con los propósitos u objetivos y cuyos productos son: bienes, servicios y regulaciones en diferentes campos de actividad como: transportes, comunicaciones, agricultura, educación, etc.

- Adjetivos, constituidos por los recursos humanos, financieros, materiales, tecnológicos y de control y auditoría que vienen a ser los insumos que, una vez procesdados, se transforman en productos de la administración pública.

- Institucionales, integrados por grupos de entidades de características similares, tales como: el gobierno central, las descentralizadas y autónomas, las empresas públicas, las financieras y las del régimen regional y seccional, que ponen en funcionamiento los sistemas sustantivos y adjetivos del sector público en su totalidad.

B. Sistema de administración financiera

El SIMAFAL del LAC/RFMIP define a la administración financiera "como un sistema que, mediante la planificación, obtención, asignación, utilización, registro, información y control, persigue la eficiente gestión de los recursos financieros del Estado para la satisfacción de las necesidades colectivas"... le atribuye un ámbito que "comprende la totalidad de las rentas y de los gastos públicos, cualesquiera sean su naturaleza, origen o destino"... y le asigna como su principal característica "la centralización normativa y la descentralización operativa" [2]

En los siguientes cuadros se presentan los subsistemas de presupuesto, tesorería, credito público y contabilidad, integrantes del sistema de administración financiera, destacando en cada uno de ellos: concepto, componentes, ámbito y principales características.

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[2] Proyecto para el...,SISTEMA...;op.cit.;páginas 8 y 9.

C. Sistema de Control

"El control es un sistema retroalimentador de la administración y de la gerencia y se concreta en un conjunto de actos y operaciones que tienen por objeto identificar la realidad, examinarla y compararla con un criterio o modelo preestablecido, para luego modificarla conforme a él."

"El mecanismo técnico que evalúa el sistema de control es la auditoria, accionada por profesionales que no intervienen en las actividades u operaciones controladas." [3]

Una de las principales caracteristicas del sistema de control es la centralización normativa en su totalidad, la descentralizacion operativa del control interno gerencial y la centralización de la auditoria externa.

Los subsistemas integrantes del sistema de control y auditoría son el control interno y la auditoria externa, cuyos conceptos, componenetes o elementos, ámbito de aplicación y principales caracteristicas se presentan en el siguiente cuadro, que ofrece una visión de conjunto del sistema asi como de las relaciones entre las diferentes partes que lo integran.

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[3] Proyecto para el...; Sistema...; op. cit.; página 16. Importantes corrientes de opinión consideran que el control interno es un elemento integrante del sistema de administración financiera. Dado que el control no sólo debe estar y está presente en el área de las finanzas sino también en cualesquiera otros campos de aplicación de la dministración y, en general, en actividades de cualquier naturaleza: individuales, colectivas, privadas y públicas, es mucho más lógico, práctico y conveniente enfocarlo conceptualmente como un sistema abarcador con identidad propia y no restringirlo únicamente al ámbito de lo financiero.

Se considera a los sistemas de administración financiera, control y auditoría formando una unidad, por cuanto la variación o cambio de uno de ellos incide en el otro y en la totalidad de la administración pública. Consecuentemente, el mejoramiento del control no tiene trascendencia si concurrente y simultáneamente no se mejora la actividad controlada.

D. Elementos comunes a todos los sistemas

Para el funcionamiento de los sistemas sustantivos, adjetivos e institucionales de la administración pública es imprescindible la presencia de algunos elementos comunes, como el régimen jurídico, la organización, los recursos humanos y la información. Estos deben reunir los atributos o requisitos mínimos que se expresan a continuación:

- El ordenamiento jurídico que de soporte a la administración financiera, al control y auditoría ha de ser claro, sencillo, congruente, armónico y jerárquico; debe concentrarse en una ley orgánica o "Código de Administración Financiera, Control y Auditoría del Sector Público"; y, contener aspectos doctrinarios y principistas del presupuesto, la tesorería, el crédito público, la contabilidad, el control interno y la auditoría externa.

- Los dos sistemas deben contar con sendos órganos rectores centrales. El de la administración financiera, cuya responsabilidad recae en el Jefe de la Función Ejecutiva, tiene su ubicacion en el Ministerio de Finanzas. El de control se ubica en la institucion superior de auditoría, responsable ante el Legislativo.

  Uno y otro órganos centrales rectores tienen competencia para expedir normas secundarias de carácter vinculante cuya observancia y aplicación obliga a todas las instituciones del sector público.

- Los recursos humanos que se asigne a los sistemas de administracion financiera y de control deben ostentar la mayor calidad profesional y ética; la administración de los mismos ha de basarse en el mérito y en la aplicación de una carrera administrativa y profesional idónea, condición indispensable para la exelencia en el desempeño y para combatir el fraude y la corrupción.

- La información, que constituye un factor determinante de la calidad de las decisiones gerenciales, exige confiabilidad, integridad, verificabilidad, objetividad, oportunidad, utilidad y transparencia.

Annex 9

FUNDING AGENCY: USAID/Costa Rica

COUNTRY: Costa Rica

SUBREGION: Central America

PROJECT NAME: Policy Planning and Administrative Improvement (PFAI)

PROJECT NUMBER: 515-0190

START DATE: 05/05/83 COMPLETION DATE: 06/30/88

PROJECT OBJECTIVE:
To assist the Government of Costa Rica in policy formulation, planning and design and implementation of management/administrative systems and programs, which are required to achieve the goals of the Caribbean Basin Initiative for Costa Rica, and also to help spread the benefits of growth on an equitable basis as recommended by the NBCCA.

PROJECT DESCRIPTION:
The project provided resources for technical assistance, short-term training, studies, assessments, administrative and managerial improvements for both public and private sector operations. The project provided one-time, limited scope studies and technical assistance.

A component of the project provided technical assistance to the Costa Rican Comptroller General's Office (CGO) and Costa Rican Social Security Fund (CCSS) for the improvement and modernization of control systems for public funds, budgeting and procurement. Another component provided technical assistance to the Customs Office to help streamline the processing of goods through customs and improve revenue collections.

FINANCIAL MANAGEMENT ACTIVITIES:
Budget
Customs

EXECUTING AGENCY:
Ministry of the Presidency

BENEFICIARY ORGANIZATIONS:
Customs Office (Ministry of Finance)
Costa Rican Social Security Fund

TYPE OF ASSISTANCE:
Consulting

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FUNDING AGENCY:	AUTHORIZED FUNDING (US$)	ACTUAL EXPENDITURES (US$) (as of 3/5/91)
USAID/Costa Rica	$ 8,900,000	$ 7,858,000
Gov. of Costa Rica	2,750,000	2,750,000
TOTAL:	$11,650,000	$10,608,000

FUNDING FOR FINANCIAL MGMT. ACTIVITIES:	AUTHORIZED FUNDING (US$)	ACTUAL EXPENDITURES (US$) (as of 3/5/91)
Auditing	$ 48,435	$ 37,487
Customs	135,000	86,982
TOTAL:	$183,435	$124,469

HAS AN EVALUATION OF THE PROJECT BEEN CONDUCTED? (Y/N) Yes

WHEN:
01/10/86

SUMMARY OF EVALUATION:
The project achieved significant results at the CCSS in: putting in place a budget to control costs; reducing the expenditures for purchases of supplies; increasing the return on investments; and creating a positive attitude towards administrative reform. However, the project had yet to achieve other goals such as computerizing the collection process in field offices; integrating the budget system with the accounting system; automating budget revisions; and streamlining the procurement and warehousing functions.

There have been significant financial and administrative system improvements made at the CCSS. A clear success story is in the Investments Department, where the rate of return on investments has substantially increased (from 14.33% in December 1984 to 17.8% in September 1985), cash flow management has been strengthened by reducing the amounts held in non-interest-bearing accounts, and the investment portfolio (of some 9,000 bonds at any given time) has been programmed on the microcomputer. In the area of supplies, purchases and inventory, there has been considerable (though unquantified) cost savings from the development of a revised, reduced materials catalogue plus a directed reduction of excess purchases worth an estimated $500,000, which were in the procurement pipeline. The implementation of an overall budgeting system has helped the CCSS considerably in the area of cost control.

PRIMARY DONOR AGENCY PROJECT OFFICER:
Richard Burke
AID Project Officer

Annex 10

EVALUATION METHODOLOGY FOR ACTIVITIES IN PUBLIC FINANCIAL MANAGEMENT

I. Evaluation Methodology

An evaluation is a process oriented towards verifying or establishing the level of results obtained; the degree of achievement of the objectives and goals of the plans, programs, and projects executed by an institution or administrative unit.

The first step in carrying out an evaluation is the preparation of a Work Plan. The Work Plan should include all the activities which can be evaluated in order to explain the reasons an institution or administrative unit has been successful, or alternatively, explain why it has not achieved its objectives in the field of financial management.

The Work Plan should provide the structure of the evaluation process. It includes the following stages:

- Planning of the evaluation
- Compiling documents, information, and a description of the situation
- Analysis, conclusions, and recommendations
- Preparation and discussion of the report

II. Areas of Evaluation

The following program includes those aspects which significantly affect the situation of financial management, and should be included or omitted based on the judgment or criteria of the evaluator at the time of the evaluation.

A. Legal and Normative Basis

1. Determine if the laws, decrees and regulations constitute an adequate normative framework for the accomplishment of the objectives of the institution or administrative unit.

2. Establish if the laws, decrees, and regulations are coherent and integrated, or without contradictions.

3. Identify if laws, decrees, or special regulations exist with different norms than those that govern the rest of the government institutions.

4. Examine the laws, decrees, and regulations in effect to determine if they are obsolete or up-to-date with the current focus of financial management.

5. Analyze the feasibility of carrying out needed legislative or legal reforms. The approach selected to modernize the financial management system is dependent upon the feasibility of making necessary changes.

6. Ascertain that the manuals or procedures are consistent with the regulations in order to orient activities and operations appropriately.

B. Planning

1. Define as short or medium term the plans, programs and projects of the planning system. Ascertain that upper management within the institution are aware of and approve of these plans.

2. Ensure that the objectives and goals of the plans, programs and projects are related to and in harmony with the long term goals of the institution or administrative unit.

3. Establish that managers at all levels, especially those responsible for implementation, participate in the process of development and approval of the plans, programs, and projects. Note if the planning function is carried out by only advisors and top executives.

4. Verify that policies are formulated to guide actions toward the goals and objectives of the organization. In particular those related to the assignment of human and financial resources, the quantity and quality needed and the timeliness.

5. Verify that plans clearly identify sources of financing and sources of personnel recruitment.

6. Compare the goals and objectives with the results to evaluate the control mechanisms and feedback.

C. Organization

1. Identify the type of organizational structure of the institution or administrative unit. Establish that is the most appropriate for accomplishment of the goals and objectives. Describe why its characteristics, specialization and degree of technical expertise is appropriate.

2. Analyze the organizational equilibrium between the division of labor and the assignment of personnel to identify any "organizational bottlenecks."

3. Review organizational charts and functional manuals to verify the clarity of assignment of functions, authority and responsibility. Compare the documents with the actual and note any differences.

4. Evaluate the "organizational climate" of the institution or administrative unit to identify positive and negative factors to favor organizational change or development actions.

D. Leadership

1. Identify the predominant leadership tendencies: authoritarian, liberal or democratic styles with respect to personnel matters and the characteristics of the functions and activities undertaken.

2. Describe the predominant leadership style and its relation to the "organizational climate" in order to define possible management development actions.

E. Control

1. Identify and describe the principal systems or mechanisms of administrative, financial, management and operational control to determine if they facilitate verification of the accomplishment of objectives, goals, policies and decisions.

2. Determine if the controls actually applied permit an evaluation of achievements or results obtained in relation to the materials, financial, technological and human effort deployed.

3. Define the information produced by the control system in terms of timeliness, level of confidence and accuracy. Determine if this information is used in the decision making process and if actions are implemented to readjust and update plans, programs, and projects.

F. Coordination

1. Identify the principal forms of coordination practiced by the institution or administrative unit: i.e. formal, informal, internal, external, horizontal, vertical. This will establish the level of institutional coordination in matters of policy, decisions and activities.

2. Analyze the degree of coordination between institutions or administrative units that make up or participate in, the financial management system. This will identify possible causes of contradictions and decisions and conflicting actions.

G. Human Resources

1. Verify the existence of general or specific policies and procedures for personnel or human resource administration.

2. Identify whether a merit-based system of recruitment or selection exists or whether political or similar mechanisms exist.

3. Describe how selection and appointment are made; i.e. with open or closed competition or other criteria.

4. Determine is a uniform personnel policy is applied, in general, in the government.

5. Compare the personnel and compensation systems of the private and public sectors to determine if it is possible to attract the highly qualified human resources into government.

6. Describe the position classification and personnel evaluation systems in use in the institution or administrative unit. Determine if they constitute favorable or unfavorable factors for efficient personnel administration.

7. Describe the principle characteristics of the current career tracks in order to establish the necessary conditions for promotions.

8. Locate and examine personnel training programs to determine the correlation with identified training and experience requirements as well as the relationship to career tracks.

9. Carry out a quantitative and qualitative analysis of personnel assigned to perform financial management functions. Identify the degree of professionalism and specialization and identify the concrete training needed to improve this area.

H. Information Systems

1. Describe the principal information systems functioning in the institution or administrative unit, and evaluate the reliability, consistency, timeliness and accuracy.

2. Identify the reports and information produced by the institution or administrative unit as well as the principle users. Include consideration of the frequency of the information.

3. Identify the type of information used by the institution or administrative unit, how it is received and the frequency with which it is received.

4. Determine if the available information is used as a principle tool for decision-making, verification, compliance and control in the implementation of plans, programs and projects.

5. Describe the current level of automation of the information systems. Is there a "Master Plan" and if so, at what stage of implementation is the current system? Identify the plan's role in supporting the financial management function.

I. Technical Policies and Procedures

For the evaluation to have a consistent and integrated character, the analysis should include a review of the technical policies and procedures used to support the substantive areas of government financial management.

An example of this can be shown using the budget system in the Government of Colombia at the end of 1989. The following were the principle technical tools used:

- General Implementation Plan
- Financial Plan
- Annual Investment Operational Plan
- Project Portfolio
- National Budget
- Annual Cash Flow Program
- Debt Agreements

The evaluation should take into consideration the objectives, scope, content and depth of the work when reviewing the subsystems.

III. CONCLUSION

The work consists of a methodological guide for the evaluator to identify the causes of a particular situation which can be improved. It should identify problems and solutions which can be achieved efficiently, effectively and with the least resistance possible.

Annex 11

LIST OF DOCUMENTS REVIEWED

Your Role in the Accountability Process
Agency for International Development

Concept Paper on The Accountability Initiatives
Leonard J. Horwitz, Price Waterhouse

Improving Financial Management of the Governments of the Americas
James P. Westberry, Jr.

The Need for Accountability to Sustain Democracy
Ambassador James H. Michel

The Perils of Kleptocracy
James P. Westberry, Jr.

Accountability Newsletter - Volume 5
Publication of LAC/RFMIP

Accountability Newsletter - Volume 6, No. 1
Publication of LAC/RFMIP

First Inter-American Conference on the Problems of Fraud and Corruption in Government - Final Report, December 1989.

Strategy for the Improvement of Financial Management and Control

Conceptual Model of an Integrated Financial Management and Control System For Latin America, Draft dated April 16, 1991

Improvements Needed in Managing Public Resources in Latin America
Report on Workshop held December 1988

Evaluation of the Assistance to the Controller General of the Republic of Honduras
Management Systems International

Country Assessment of Governmental Financial Management in Columbia
October 1989, Summary Report

Assessment of Governmental Financial Management in the Republic of Costa Rica
November 1989, Summary Report

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Proposal for Improving the Government Financial Management System of the Republic of Costa Rica

Assessment of Government Financial Management in the Republic of Panama (Final Report) June 1990

Design for a Technical Assistance Project to Improve Government Financial Management in Panama (Final Report) October 1990

Price Waterhouse - Project Document Books

- Overview
- Strategy
- Evaluation of Financial Management
- Assessments and Methodology
- Potential Financial Management Activities
- Donor Working Group
- Conferences
- Training
- Publications

First Caribbean Key Financial Managers Conference Report December 1989

Fifth Conference on New Developments in Governmental Financial Management April 1991

Recent Activities in Combatting Fraud and Corruption in Government April 1991

GAO Report
Financial Management Problems in Developing Countries Reduce the Impact of Assistance, November 1984

Project Paper - LAC/RFMIP

Price Waterhouse Contract for LAC/RFMIP and Amendments thereto

Agenda - Seventh LAC Region Donor Working Group Meeting on Improving Financial Management, April 1991

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Spanish

Report of CG to U.S. Congress

Training and Other Requirements for Improving Financial Management in Third World Countries, September 20, 1979

Integrated System Model for Financial Management, Control and Auditing (SIM AFAL) for Latin America, Exposure Draft, April 1991

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Annex 12

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