

Regional Inspector General for Audit
Nairobi, Kenya

Audit of
USAID/Namibia's Basic Education
Reform Program

Report No. 3-673-93-10
July 30, 1993



INSPECTOR
GENERAL

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

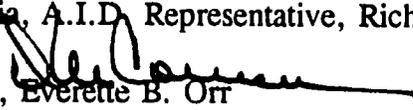


U.S. AGENCY FOR
INTERNATIONAL
DEVELOPMENT

July 30, 1993

MEMORANDUM

*Regional
Inspector General
for Audit/Nairobi*

TO: USAID/Namibia, A.I.D. Representative, Richard L. Shortlidge, Jr.
FROM: *For* RIG/A/Nairobi,  Everett B. Orr
SUBJECT: Audit of USAID/Namibia's Basic Education Reform Program

This memorandum is our report on the "Audit of USAID/Namibia's Basic Education Reform Program", Report No. 3-673-93-10. In preparing this report, we reviewed your comments on the draft report and included them as an appendix to this report. Your comments identified the issuance of Mission Order 7.4, which sets forth a monitoring and evaluation plan which adequately address our audit recommendation. Therefore, the recommendation is closed. I appreciate the cooperation and courtesies extended to my staff during the audit.

Summary of Audit Findings

The audit found that USAID/Namibia adhered to applicable A.I.D. policy and the terms of the Program Grant Agreement (No. 673-0003) in disbursing program funds, monitoring, assessing, and evaluating the progress of the Basic Education Reform Program except that USAID/Namibia did not prepare a formal plan for monitoring program activities.

Background

Upon gaining independence in March 1990, the new Government of Namibia inherited an apartheid educational system from South Africa, the former colonial Government. At the time of independence, the new Government committed itself to rapid, fundamental, and systemic equality in the way education was

provided to all Namibian children, regardless of race. To assist the Government in meeting its commitment, external assistance, including that from the United States, was targeted at restructuring the Namibian primary school system. Thus, the focus of A.I.D.'s assistance is to facilitate the process by which the Government of Namibia will consolidate its programs and institutionalize its policies necessary to sustain the basic education system in the country.

To facilitate the educational reform process, the Namibia Basic Education Reform Program was designed and approved by A.I.D./Washington to establish an effective, efficient, and sustainable basic education system accessible to all Namibian children.

The Program was approved for funding under the Development Fund for Africa Legislation¹ on March 21, 1991, with a project assistance completion date of September 30, 1996, using the Bureau for Africa's "Preliminary Non-Project Sector Assistance Guidance" which was issued July 12, 1988. The Bureau's preliminary guidance was developed to meet the requirements of the Development Fund for Africa because existing A.I.D. guidance on non-project assistance (A.I.D. Handbook 4 and A.I.D. Handbook 1, Part VII), at the time, did not.² In contrast, while sector project assistance under A.I.D. Handbook 3 finances specific project inputs, the basic precept of the Development Fund for Africa is that non-project sector assistance finances specific policy, institutional or other host country reforms. Thus, A.I.D. policy relative to the Development Fund for Africa Legislation is embodied in the Bureau for Africa's "Non-Project Sector Assistance Guidance".

Total funding for the Program, as amended, is \$44.5 million, consisting of \$35 million in untied, sector cash grants for policy reform, \$1 million in project assistance, and an \$8.5 million Government of Namibia contribution.

The \$35 million in sector cash grants will be disbursed in six annual tranches, after satisfaction of certain conditions precedent contained in the Program Grant Agreement. The first tranche of \$10 million was approved by the Africa Bureau for disbursement in the form of a cash transfer on March 21, 1991. Shortly after the cash transfer, the Government of Namibia let a \$15.4 million contract with Florida State University to provide technical services in the area of basic education.

¹ Legislative authority for the Development Fund for Africa (DFA) traces originally to the FY 1988 appropriations act. However, permanent status was given via an amendment to the Foreign Assistance Act (FAA), which was enacted on November 5, 1990. The DFA is embodied in Chapter 10 of the FAA.

² The Bureau for Africa issued its final "Non-Project Sector Assistance Guidance" in October, 1992. Relative to non-project sector assistance, this new guidance replaces A.I.D. Handbook 4, relevant parts of A.I.D. Handbook 1 and the July 1988 Preliminary Africa Bureau's "Non-Project Assistance Guidance" in its entirety.

For tranches two through six, USAID/Namibia was granted authority for approving and authorizing the cash grant disbursements. As of February 12, 1993, all conditions precedent for tranche two were met and the cash grant disbursement of \$6 million was disbursed. The Government of Namibia had also submitted for USAID/Namibia's approval, documentation supporting its position that it had met the conditions precedent for tranche three. No specific action has been initiated for tranches four through six.

In addition to falling outside the scope of A.I.D.'s Handbook guidelines, the Namibia Basic Education Reform Program is also unique in another programmatic aspect. Because Namibia is a member of the Rand Common Monetary Area,³ A.I.D.'s cash disbursements were exempted from the dollar separate account requirements which require governments to (1) place funds in a separate, non-commingled, interest bearing account; and (2) provide details on the planned use of and accountability for the dollars. In short, once the conditions precedent have been met and the cash disbursement has been made, the funds become "untied" in the sense that the Government of Namibia legally owns the funds and can take independent action in using these funds without approval or further recourse from A.I.D.

Audit Objectives

The audit was performed to assess disbursement and program vulnerabilities under the Development Fund for Africa funding and implementing mechanisms. Specifically, the audit program was designed to answer the following audit objectives:

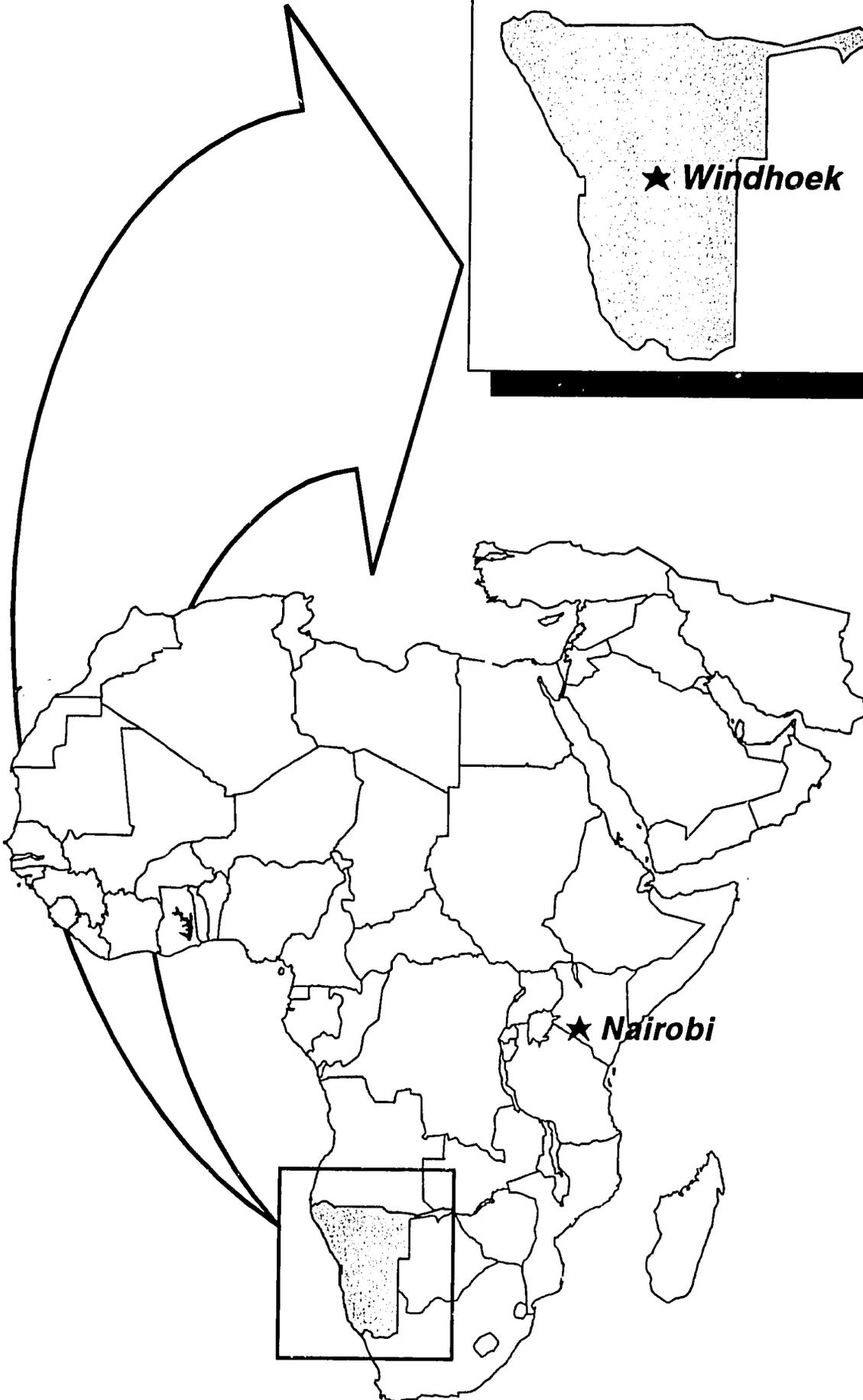
1. Did USAID/Namibia disburse funds in accordance with A.I.D.'s policy and the Program Grant Agreement?
2. Did USAID/Namibia monitor, assess, and evaluate program progress in accordance with A.I.D.'s policy and terms of the Program Grant Agreement?

In answering these audit objectives, we tested whether USAID/Namibia (1) followed applicable internal control procedures; and (2) complied with certain provisions of regulations and policies. When we found problem areas, we performed additional work to: (1) conclusively determine that the mission was not following a procedure; (2) identify the

³ Countries which are members of Monetary Unions share a common currency and are governed by a common, central monetary authority which pools foreign exchange. There are three prominent monetary unions in Africa: the West African Monetary Union (WAMU); the Central African Monetary Union (CAMU); and the Rand Common Monetary Area (CMA). In all of these unions the value of the local currency floats with an international standard and is freely convertible. However, because foreign exchange (including A.I.D. dollars disbursed as a cash transfer) is shared by all members of the union, tracking A.I.D. disbursements to specific activities or end uses is generally not possible.

cause and effect of the problem; and (3) make recommendations to correct the condition and cause of the problem. A discussion of the scope and methodology for this audit is in Appendix I.

Namibia



Audit Findings

Did USAID/Namibia Disburse Funds in Accordance with A.I.D.'s Policy and the Program Grant Agreement?

USAID/Namibia disbursed funds for tranche two in accordance with A.I.D.'s policy and the Program Grant Agreement.⁴

As previously discussed, A.I.D.'s policy regarding non-project sector assistance is embodied in the Bureau for Africa's "Non-Project Sector Assistance Guidance". Specifically, concerning the disbursement of funds under a sector cash grant mechanism, the Guidance only requires A.I.D. to disburse funds to a grantee after all conditions precedent in the Program Grant Agreement for a particular tranche are met. USAID/Namibia disbursed funds for tranche two after the grantee had met all conditions precedent, as discussed below.

The Program Grant Agreement for the Namibia Basic Education Reform Program, as amended, states that 46 conditions precedent must be met for tranche two before the \$6 million disbursement is made. The Agreement further states that after the satisfaction of the conditions precedent, the Government of Namibia may obtain disbursement of dollar funding by completing a Financing Request specifying the bank and the number of the Government of Namibia account into which the funds are to be deposited. A.I.D. then will advise the Government when the funds have been released, and in turn, the Government of Namibia will advise A.I.D. when the funds have been received.

We reviewed the 46 conditions precedent and determined that as of February 12, 1993, all 46 conditions precedent required by the Program Grant Agreement had been completed by the Government of Namibia and were approved by USAID/Namibia (see Appendix III). As a result of meeting all the conditions precedent, USAID/Namibia submitted supporting documentation showing that: (1) the Government of Namibia had completed a Financing Request specifying the bank and the number of the Namibian account into which the funds are to be deposited; (2) A.I.D. had advised the Government when the funds were released; and (3) the Government of Namibia had advised USAID/Namibia that the funds were received on March 16, 1993.

Did USAID/Namibia Monitor, Assess, and Evaluate Program Progress in Accordance with A.I.D.'s Policy and Terms of the Program Grant Agreement?

USAID/Namibia monitored, assessed, and evaluated program progress in accordance with

⁴ As previously noted in the Background section of this report, USAID/Namibia was granted authority to disburse funds only for tranches two through six of which only the disbursement for tranche two was completed at the time of the audit's fieldwork.

A.I.D.'s policy and terms of the Program Grant Agreement except that USAID/Namibia did not prepare a formal plan for systematically monitoring program activities.

A.I.D. considers information about the use and results of development assistance to be an integral and indispensable element of sound management by the Agency and its counterpart borrowers and grantees. Program information is required for (1) monitoring the progress and performance of development activities during their implementation; and (2) evaluating the benefits and effects of these activities. Further, A.I.D. requires this information for activities supported by all modes of development assistance for which A.I.D. has management responsibility. A.I.D.'s policy for monitoring is incorporated into A.I.D. Handbook No. 3 and by reference is included in the Africa Bureau's "Non-Project Assistance Guidance".

Relative to non-project sector assistance, the above policy for monitoring and evaluation is embodied in the Bureau for Africa's "Non-Project Sector Assistance Guidance" which states that monitoring, assessing and evaluating are intrinsic to the effective management to this form of assistance. Further, the Guidance states that final approval documents, such as the Program Grant Agreement, should present a comprehensive plan for monitoring, assessing, and evaluating and the mechanism for implementing it.

In line with the above, the Program Grant Agreement requires that A.I.D. (1) monitor program activities by conducting quarterly review meetings and periodic site visits with the Grantee; (2) independently assess whether actions by the Government of Namibia and progress achieved under the program are sufficient to justify future releases of A.I.D. funding by contracting for independent assessments; and (3) conduct program evaluations by planning for periodic evaluations of the program.

The Mission monitored the Program's progress on an ad-hoc basis. For example, USAID/Namibia staff has attended many meetings convened by the Ministry of Education and Culture (MEC), as well as by other international donors. Mission staff has also attended various MEC sponsored committee meetings as observers. The ad-hoc monitoring by USAID/Namibia included visits by staff from A.I.D. Washington for various technical reviews and discussions. Further, the Mission contracted for two independent assessments of progress achieved under the program. The first assessment was conducted in February, 1992, and identified 46 conditions precedent to be fulfilled by the Government prior to tranche two fund disbursement. The second assessment was being conducted concurrently with our audit fieldwork. Formal evaluations of the Program are planned for 1994 and 1996. However, relative to monitoring, the following problem was identified during the audit:

Need to Develop and Implement a Formal Plan for Monitoring Program Activities

USAID/Namibia lacked a formal plan for systematically monitoring program activities as required by the Bureau for Africa's "Non-Project Sector Assistance Guidance". According

to the A.I.D. Representative, this occurred because the Mission was understaffed and of higher priorities within the Mission. This led to misunderstandings between the Mission and the Government of Namibia concerning tranche two which, in part, delayed the disbursement of funds for this tranche.

Recommendation No. 1: We recommend that USAID/Namibia develop and implement a formal plan for program monitoring.

The Program Grant Agreement states that the primary role of A.I.D. will be to monitor the progress of the Government of Namibia in (1) achieving program objectives in the basic education sector; and (2) meeting the mutually agreed upon program and impact indicators. To this end, a formal plan which outlines how the Mission will monitor progress of the reform program's developmental objective, is required under the Africa Bureau's Guidance.

The Mission had no formal plan for systematically monitoring program activities, although as noted above, it was monitoring program progress on an ad-hoc basis. According to the A.I.D. Representative, the lack of a formal plan for systematic monitoring was caused, in part, by understaffing. Further, he stated that of five direct hire authorized positions, only non-program positions were filled as of February, 1992, nearly 11 months after the authorization of the Basic Education Reform Program. Also, during 1992, a Foreign Service National (FSN) was hired under a Personal Services Contract to assist in the program monitoring, but failed to perform as expected. To remedy this situation, the Mission has hired an expatriate replacement for the FSN position and is actively searching for another FSN or expatriate. Additionally, the A.I.D. Representative stated that during this period, the mission was involved in other operational priorities such as two project designs and related start-up activities.

The lack of a formal plan for systematically monitoring program activities contributed to misunderstandings between the Mission and the MEC as to what specific actions needed to be taken in meeting tranche two conditions precedent, and thus, delayed the disbursement of funds to the Government of Namibia. For example, the Program Grant Agreement called for disbursement of \$6 million for tranche two within 60 days from the date of signature, March 22, 1991. However, actual disbursement of the intended budget support was delayed until March 1993. According to comments from officials of the Ministry of Education and Culture, USAID/Namibia, and A.I.D./Washington, these misunderstandings were due to the lack of A.I.D.'s presence on a continuing and systematic basis.

The Mission's ability to monitor and evaluate the meeting of critical program milestone may be hampered in the future due to the lack of a formal monitoring and evaluation plan, which may prove to be politically damaging to the GON and the Program.

Because of the problem noted above, the Mission should place a high priority for developing and implementing a formal plan for systematically monitoring program activities.

Management Comments and Our Evaluation

USAID/Namibia found our report to be comprehensive and accurate. The Mission stated that a monitoring and evaluation plan for the program was issued under Mission Order 7.4, dated May 5, 1993. USAID/Namibia also stated they were in the process of amending the program grant agreement to include an updated monitoring and evaluation plan and to allow recruiting of additional staff to remedy identified monitoring problems.

RIG/A/N appreciates USAID/Namibia's expediency in taking the above actions and considers Recommendation No. 1 closed upon issuance of the report.

<p style="text-align: center;">SCOPE AND METHODOLOGY</p>

Scope

The audit was conducted in accordance with generally accepted government auditing standards. Specifically, we audited USAID/Namibia's approval and disbursement of funds, as well as the monitoring, assessment and evaluation of the Namibia Basic Education Program against A.I.D.'s policy for non-project sector assistance which are embodied in the Bureau for Africa's 1988 "Preliminary Non-Project Sector Assistance Guidance" and the Program Grant Agreement. The audit was conducted to assess disbursement and program vulnerabilities under the Development Fund for Africa funding and implementing mechanism at USAID/Namibia during the period November 9, 1992 through February 22, 1993.

Our audit included one cash sector grant disbursement of \$6 million which was approved by USAID/Namibia. This \$6 million constituted 17 percent of the \$35 million in cash sector grant disbursements contemplated over the life of the program.

Our audit was conducted in the offices of USAID/Namibia, the Government of Namibia (GON), and Florida State University (FSU) in Namibia. In performing the audit, we obtained documentary and testimonial evidence from USAID/Namibia, the GON and FSU; examined internal controls related to each audit objective; and verified evidence through testing, corroborative interviews and examination of supporting documentation. We also made site visits to the GON's Ministry of Education and Culture, the Ministry of Finance, the National Planning Commission, Office of the Attorney General, and the American Embassy. The site visits were made to verify the outputs related to the 46 policy reform conditions. However, we did not review any prior audit reports, as this is the first audit performed at USAID/Namibia.

Methodology

In addition to the specific methodology followed for each audit objective shown below, we

reviewed USAID/Namibia's Internal Control Assessments for 1991 and 1992 to determine whether the assessments disclosed any material weaknesses in the approval and disbursement of funds, or in the monitoring, assessment and evaluation of the program. We also negotiated with USAID/Namibia and obtained a representation letter which contained all essential assertions relating to our audit objectives. The methodology for each audit objective follows:

Audit Objective One

To answer the first audit objective we analyzed the Program Grant Agreement to determine the terms and conditions, policy reforms, and/or economic stabilization actions upon which the cash transfer was based. We then determined whether the Government of Namibia (GON) submitted necessary evidence to USAID/Namibia documenting that it had met the terms and conditions of the Program Grant Agreement and had undertaken the policy reforms and/or economic stabilization actions. We also obtained and reviewed documentation for the 46 conditions precedent for tranche two and verified that all of these conditions had been met prior to disbursement of A.I.D. funds. We also obtained documentation that shows that: (1) the Government of Namibia had completed a Financing Request specifying the bank and the number of the Namibian account into which the funds are to be deposited; (2) A.I.D. had advised the Government when the funds were released; and (3) the Government of Namibia had advised USAID/Namibia that the funds were received.

In addition, we obtained documentary and testimonial evidence from USAID/Namibia officials, regional officials with concurrence responsibilities for the fund disbursement, and Regional Legal Advisors assigned to the program.

Audit Objective Two

To answer the second audit objective, we determined whether USAID/Namibia monitored, assessed, and evaluated program activities in accordance with A.I.D.'s policy, as embodied in the Bureau for Africa's "Non-Project Sector Assistance Guidance", and the terms of the Program Grant Agreement. To accomplish this, we obtained A.I.D.'s policy on monitoring and evaluation and assessed whether the Bureau's Guidance and the Program Grant Agreement reflected A.I.D.'s policy. We then identified the terms and conditions contained in the Bureau's Guidance, the Program Grant Agreement, and the projectized component for monitoring, assessing and evaluating the program. Finally, we determined whether USAID/Namibia performed the required procedures for monitoring, assessments, and evaluations called for in the agreement. To this end, we tested whether the Mission monitored program activities; contracted for the required assessments; and planned for the evaluations as called for in the Program Grant Agreement.

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U.S. Agency For International Development

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DATE: 25 June 1993SEND TO:NAME: Everette B. Orr

ADDRESS: RIG/A/N - USAID/Nairobi
Nairobi, Kenya

FAX NO: 09254-2-337073SENDER'S NAME : Richard L. Shortridge, Jr. OFFICE SYMBOL : AIDREP

TOTAL NUMBER OF PAGES: 1
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MESSAGE:

Thank you for the opportunity to review and comment on draft Audit Report No 3-673-93-.

We have reviewed the report closely and find that it is comprehensive and accurate.

Regarding Recommendation No. 1, on page 10 of the draft, that "USAID/Namibia develop and implement a formal plan for program monitoring," I am pleased to report that such a plan (Mission Order 7.4, BERP Monitoring and Evaluation Plan) was issued on 5 May 1993. A copy of the plan (20 pages) is being sent to you under separate cover. I request that the final version of the Audit acknowledge this Mission Order.

Page 3 of the draft Audit Report refers to Africa Bureau NPA Guidance (of October 1992) which states that final approval documents, such as the Program Grant Agreement, should present a comprehensive plan for monitoring, assessing and evaluating and the mechanism for implementing it. The USAID/Namibia Mission is in the process of amending the BERP Grant Agreement. We plan to include an updated Monitoring and Evaluation Plan as an attachment to the amended agreement.

If you did not receive all pages please phone (264) 61-225-935 as soon as possible

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Page 10 of the draft Audit Report refers to Mission plans for recruiting additional staff to remedy problems related to monitoring. We are currently in the process of amending the BERP PAAD and recruitment of additional staff will occur as soon as an amended Program Agreement has been signed.

(Mission Order will be dispatched today via DHL/Sun Couriers - Airwaybill No. 31278094).

CLEARANCE: Donald Kaene/RLA DK DATE: 6/25/93

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APPENDIX III

CONDITIONS PRECEDENT TO TRANCHE TWO

CP#	Description of Condition Precedent	Condition Met ?
1	Evidence that the grantee has accomplished the measures contained in the Letter of Intent referred to in Section 4.1 (g) of this agreement.	Yes
2	Evidence that the grantee will budget adequate funds for the program during the grantee's 1992/1993 fiscal year.	Yes
3	A Letter of Intent, signed by the grantee's Designated Representative, which contains the measures that the grantee intends to take during the following year toward meeting the program for that year.	Yes
4	Submission of an overall reform strategy and targets (blueprint for basic education reform); content of progress report set; submitted to USAID.	Yes
5	Submission of format for progress report due in 1992-1993.	Yes
6	Definition of an initial statistical model and setting of targets for monitoring the basic education system.	Yes
7	Completion of plan to enhance teacher effectiveness.	Yes
8	MEC approval of a plan for teacher upgrading and setting of targets for teacher training.	Yes
9	Report of survey of textbooks in use by children in upper primary levels and where English is medium of instruction.	Yes
10	Broad-based textbook selection and procurement committee established.	Yes
11	Identification of potential textbook donors and distributors.	Yes
12	Development of spot curriculum improvement materials for upper primary testing.	Yes
13	GON education budget share at least equal to previous year's budget share.	Yes
14	GON undertakes study to assess sufficient resource base for sustainable primary education system.	Yes
15	Submit report on educational expenditures analysis.	Yes

CONDITIONS PRECEDENT TO TRANCHE TWO

CP#	Description of Condition Precedent	Condition Met ?
16	Set targets on allocation of basic education expenditures by teacher salaries, instructional materials, physical facilities, administrative expenses and more detailed procurement categories associated with the reform (i.e. technical assistance, training, commodities).	Yes
17	Develop report of educational expenditures for allocation areas above.	Yes
18	Setting of objectives for system wide administrative reform.	Yes
19	Reporting of progress towards administrative reform objectives.	Yes
20	Evidence that the MEC has established a consensus process involving national, regional and local ministry units and including liaison activities with PVOs, the private sector, and community organizations.	Yes
21	Establishment of School Boards.	Yes
22	Formalization within the MEC of a management coordinating committee to oversee on the technical level the smooth interaction of donor activities with MEC programs.	Yes
23	Development of an EMIS implementation plan and the initial implementation of the plan.	Yes
24	Establishment of NIED (all units identified, temporary technical experts recruited, plan for phasing in operations, evidence that language curriculum and teacher training units are operational).	Yes
25	Analysis of the report from the Commission on Higher Education for implications regarding education research activities at the University of Namibia.	Yes
26	Recommendation of measures for the development and strengthening of the Faculty of Education at the University.	Yes
27	Beginning of faculty training.	Yes
28	A national consultative conference on basic education reform.	Yes
29	The development of regional and area level resource centers for teachers.	Yes
30	Approval of provision for teacher accommodation facilities in rural primary need areas.	Yes

CONDITIONS PRECEDENT TO TRANCHE TWO

CP#	Description of Condition Precedent	Condition Met ?
31	Implementation of the School Boards concept.	Yes
32	Planning for the vertical integration of planning activities uniting planning staff from local, regional and national levels and incorporation of the planning system into administrative training programs.	Yes
33	Identification of, and programming for, needed non-formal education strategies for basic education focusing on community participation, local language literacy and juvenile literacy.	Yes
34	Identification of counterparts for all long term advisors in basic education.	Yes
35	A 50% decrease in underutilization (fewer than 23 learners) of classrooms in former white administration schools.	Yes
36	Delivery of 100 classroom library units to deprived primary and junior secondary schools throughout the nation.	Yes
37	Establishment of a Basic Education Reform Program for at least 3 regional learning centers, using Peace Corps trainers and book donations and initiating inservice training for teachers.	Yes
38	Implementation of at least 2 Namibian local language literacy development projects.	Yes
39	Development of at least 2 Namibian social science textbook trials.	Yes
40	Achievement of a consensus process at the regional level for basic education reform.	Yes
41	Beginning of construction of NIED facilities.	Yes
42	Beginning of language and curriculum development units of the NIED.	Yes
43	Equitable distribution of available inspectors and advisors through the new regions.	Yes
44	Initial implementation of the Educational Code of Conduct as it relates to management guidelines for democratic participation in school governance.	Yes
45	Establishment of the first components of baseline data on student attainment to serve as indicators of program impact.	Yes

CONDITIONS PRECEDENT TO TRANCHE TWO

CP#	Description of Condition Precedent	Condition Met ?
46	Beginning implementation of the EMIS.	Yes

Acronyms used:

- EMIS Educational Management Information System
- GON Government of Namibia
- MEC Ministry of Education and Culture
- NIED National Institute for Educational Development
- PVO Private Voluntary Organization

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