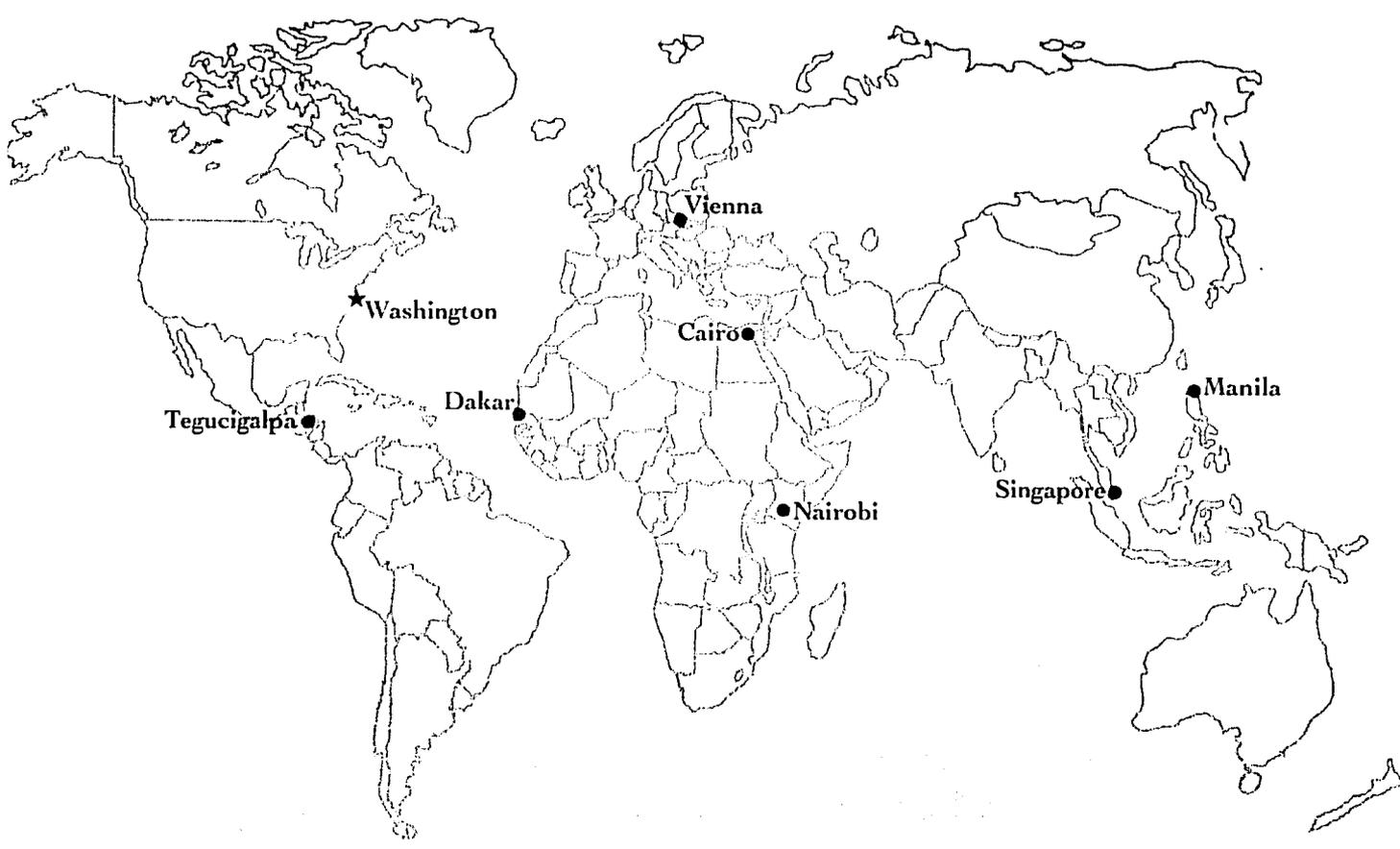


**Regional Inspector General for Audit
San José, Costa Rica**

**Audit of
USAID/El Salvador's
Closeout Practices for Expired Contracts**

**Audit Report No. 1-519-94-007
July 29, 1994**





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OFFICE OF THE REGIONAL INSPECTOR GENERAL
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July 29, 1994

MEMORANDUM

TO: USAID/El Salvador Director, Charles F. Costello

FROM: RIG/A/San José, *Coinage N. Gothard*
Coinage N. Gothard

SUBJECT: Audit of USAID/El Salvador's Closeout Practices For Expired Contracts

Enclosed are five copies of the subject report. Our audit work and written representations made by USAID/El Salvador confirmed that USAID/El Salvador had established an internal contract closeout system, but was not always closing out expired USAID-direct contracts as required and did not ensure the Government of El Salvador properly closed out expired host-country contracts.

USAID/El Salvador's controls could be strengthened in several ways including (1) reconciling the Mission's contract closeout system with USAID's Contract Information Management System, (2) developing a tracking system for expired host-country contracts, (3) ensuring that all contractors submit required annual and final property inventory reports, and (4) ensure that appropriate audits or desk reviews are conducted.

We made eight recommended actions to improve controls over contract closeouts. Your comments to these recommendations and the draft report were fully considered in finalizing this report. Based on these comments, five recommendations are closed upon report issuance and three are resolved and will be closed upon receipt of documentation evidencing that recommended actions have been fully implemented. Your comments to the draft report without the related attachments (mission orders and memoranda) showing implementation of individual recommendations are included in Appendix II. However, the attachments will be made available to interested parties upon request.

I appreciate the cooperation and courtesies extended to my staff during the audit.

**Regional Inspector General for Audit
San José, Costa Rica**

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EXECUTIVE SUMMARY

The U.S. Agency for International Development (USAID) office administering contracts (USAID-direct and host-country) is responsible for assuring that expired contracts are closed out in a timely manner. This procedure is the last phase of the contracting process and is to ensure, among other things, that: goods and services have been received, USAID-funded property in the possession of contractors is accounted for and properly disposed of, excess funds are decommitted, and audits are requested and/or performed. (See page 1).

Our audit found that USAID/El Salvador was not always closing out expired USAID-direct contracts (and grants and cooperative agreements) as required and had not ensured the Government of El Salvador had properly closed out expired host-country contracts. Available records show that as of March 1993, USAID/El Salvador had a total of 923 USAID-direct and host-country contracts with commitments of approximately \$311 million that needed to be closed out.

As a result of not closing out expired contracts, USAID/El Salvador lacked full assurances that: (1) all goods and services were received, (2) USAID-funded property held by contractors was properly accounted for and disposed of, (3) excess funds were promptly decommitted, and (4) required audits were requested and/or performed to assure the propriety of payments to contractors. (See page 3.)

Furthermore, our sample of 18 expired contracts with commitments totaling \$53.9 million showed that USAID/El Salvador:

- could not provide evidence to substantiate that contracted for goods and services were actually provided for one contract costing \$557,459 and did not ensure that required final performance reports under six contracts costing \$23.4 million were submitted to the USAID Center for Development Information and Evaluations (see page 9),
- did not have adequate records to determine how much USAID-funded property was held by contractors or that such property was properly disposed of at the expiration of the contracts, but two of six contractors identified as having property in their possession failed to submit required final property inventories and had in their

possession at least \$196,000 in property that had not been properly accounted for (see page 10),

- had an additional \$119,764 in potential decommits under four expired contracts (see page 13), and
- did not have evidence to show that required audits or desk reviews for 2 of 11 contracts valued at \$179,449 had been either requested or performed (see page 14).

The report includes eight recommended actions to correct the problems found during the audit and discussed in this report. Most of the recommendations are for USAID/El Salvador to take actions for monitoring the contract closeout process and to resolve the specific problems (e.g., property in the possession of contractors was accounted for, excess funds decommitted, and desk reviews or audits are requested or made) identified for the 18 contracts we selected for our sample.

A draft of this report was provided to USAID/El Salvador. Management concurred with the report recommendations and had already begun to implement actions to address them. The USAID/El Salvador's comments are included without the related attachments as Appendix II.

Office of the Inspector General

The Office of the Inspector General
July 29, 1994

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INTRODUCTION

Background

Federal regulations and U.S. Agency for International Development (USAID) procedures require that the USAID office administering contracts (USAID-direct and host-country) ensure that expired contracts are closed out in a timely manner.¹ The closeout process is the last phase of the contracting process and is to ensure, among other things, that: goods and services have been received, USAID-financed property in the possession of contractors is accounted for and properly disposed of, excess funds are decommitted, and audits are requested and/or performed.

USAID/El Salvador procedures assign the responsibility for closing out USAID-direct contracts to the contract/grant officer who is responsible for initiating closeout procedures within 90-days following the expiration date of the contract. While USAID/El Salvador has not established any formal procedures for closing out host-country contracts, such action has been initiated. USAID procedures prescribe that USAID/El Salvador's technical offices should be responsible for ensuring that these contracts are properly closed out.

As of March 1993, USAID's Contract Information Management System (CIMS) showed that USAID/El Salvador had 807 expired USAID-direct and host-country contracts with estimated obligations totaling \$214.4 million—including 588 USAID-direct contracts (including grants and cooperative agreements) with commitments of \$126.1 million and 219 host-country contracts with commitments of \$88.3 million. In addition, USAID/El Salvador had another 116 expired direct contracts with commitments of \$96.3 million not included in CIMS that also required closeout actions.

¹ For purposes of this report, we use the word contracts to include grants and cooperative agreements as well as other procurement instruments (e.g., purchase orders) that need to be closed out.

Audit Objective

We audited USAID/El Salvador to answer the following audit objective:

- Did USAID/El Salvador follow USAID policies and procedures and applicable Federal regulations to assure that expired USAID-direct contracts (including grants and cooperative agreements) and host-country contracts were being properly and promptly closed out?

Our discussion of the scope and methodology for this audit including scope limitations is included as Appendix I to this report.

REPORT OF AUDIT FINDINGS

Did USAID/El Salvador follow USAID policies and procedures and Federal regulations to assure that expired USAID-direct (including grants and cooperative agreements) and host-country contracts were being properly and promptly closed out?

USAID/El Salvador did not always follow USAID policies and procedures and Federal regulations to assure that expired USAID-direct contracts (including grants and cooperative agreements) and host-country contracts were being properly and promptly closed out.

On the positive side, USAID/El Salvador had established an internal Mission contract closeout system for direct contracts and assigned a full-time contract specialist to perform closeout activities. As of September 21, 1993, a total of 484 direct contracts had been entered into the closeout system of which 247, valued at \$25.7 million, had been closed. Moreover, discussions were taking place to establish a formal closeout system for host-country contracts. USAID/El Salvador had also taken action to deobligate \$624,510 in excess funds for 6 of the 18 expired contracts we reviewed which had unspent funds at their expiration dates.

However, as discussed below, our audit found that USAID/El Salvador needs to focus more attention to closing out expired USAID-direct contracts and ensuring that the Government of El Salvador properly closes out expired host-country contracts.

Contracts Need to be Properly Closed Out

Expired USAID-direct and host-country contracts with total commitments of approximately \$311 million had not been closed out as required by Federal regulations and USAID's prescribed procedures because responsible USAID/El Salvador officials had not focused sufficient attention on closing out expired contracts and had not developed procedures for ensuring that the Government of the El Salvador properly closed out expired host-country contracts. As a result of not properly and promptly closing out expired contracts, USAID/El Salvador lacked full assurances that: (1) all goods and services were received, (2) USAID-funded property held by contractors was properly accounted for, (3) excess funds were promptly decommitted, and (4) required audits were requested and/or performed.

Recommendation No. 1: We recommend that USAID/El Salvador:

- 1.1 develop a timeframe and take action to closeout the backlog of expired USAID-direct contracts as prescribed in Contract Information Bulletin 90-12;**
- 1.2 develop and implement procedures to assure host-country contracts are properly and promptly closed out (e.g., ensuring contracted for goods and services were received, accounting for property, decommitting excess funds, and ensuring that audits are performed when required);**
- 1.3 develop an information system to track expired host-country contracts through the closeout process;**
- 1.4 in coordination with the USAID Office of Procurement reconcile the data on expired contracts identified in the USAID Contract Information Management System with data maintained at USAID/El Salvador;**
- 1.5 ensure the contracted for goods and services costing \$557,459 identified in this report were actually received and that the reports required under the six contracts reviewed were appropriately sent to the USAID Center for Development Information and Evaluations;**
- 1.6 develop a tracking system to ensure all contractors submit the required annual and final inventory reports on USAID-financed nonexpendable property in their possession and that such property is properly disposed of at the completion of the contract;**
- 1.7 decommit or otherwise resolve the \$119,764 in unliquidated commitments identified in this report; and**
- 1.8 perform appropriate audit or desk reviews for the two cost-type contracts with estimated costs of \$179,449 for which no audit or desk reviews had been requested or performed.**

The Federal Acquisition Regulation (Section 4.804) and Office of Management and Budget (OMB) Circular A-110 (Attachment K) require that USAID/El Salvador take actions to closeout expired USAID-direct contracts. USAID's implementing guidance, which is contained in USAID Handbooks 13 and 14 and in Contract Information Bulletin 90-12 (which was issued by USAID's Office of Procurement in June 1990), require USAID

missions to establish closeout systems and the Bulletin specifically states: "The Contracting Officer should take the lead role in ensuring that closeouts are accomplished." Although specific procedures are not prescribed for closing out host-country contracts, USAID Handbook 3 (Supplement B) requires USAID technical officers to assure that host-country contracts are properly and promptly closed out by the host government.

Among other things, the closeout function is to ensure that:

- contracted for goods and services were received,
- USAID-financed property in the possession of contractors is accounted for and properly disposed of,
- excess funds are decommitted, and
- audits are required and/or performed to assure the propriety of payments to contractors.

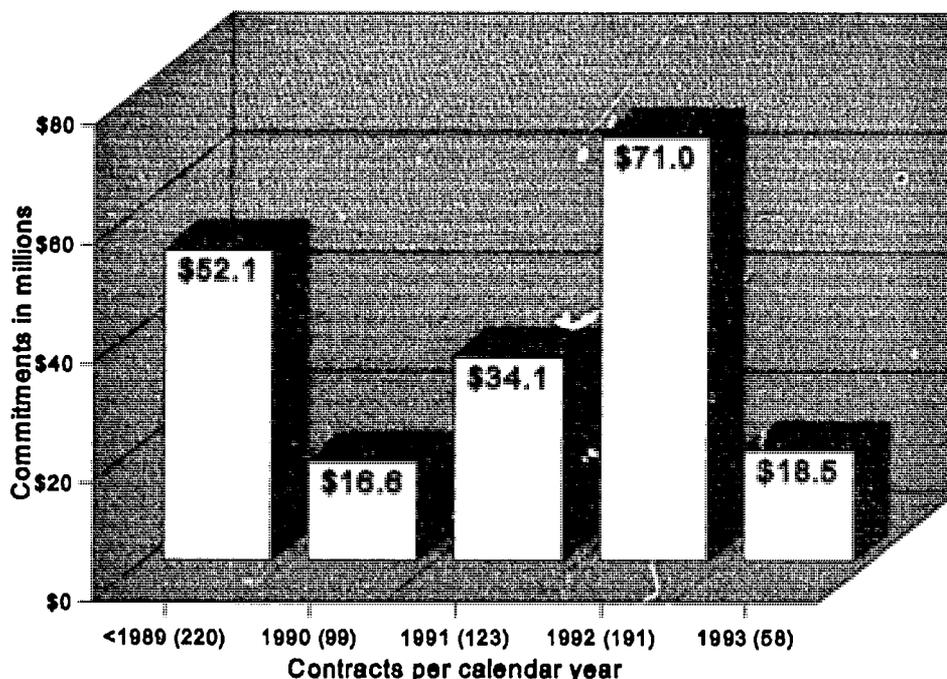
In line with the above requirements, USAID/El Salvador issued a Mission Operations Manual titled "Closeout of Contracts, Grants, and Cooperative Agreements" dated November 27, 1989 establishing the Director of the Office of Contracts as the responsible official for ensuring the formal closeout of all USAID-direct contracts, cooperative agreements and grants administered by the USAID/El Salvador Office of Contracts. The Manual also assigned the contractor/grant officer the responsibility for initiating the closeout function for USAID-direct contracts within 90-days following the established expiration date. This Manual was being revised and as of September 1993 was still in the draft stage.

For the 12 USAID-direct contracts, excluding grants and cooperative agreements, reviewed during the audit we found that the time required to initiate the contract closeout process ranged from 6 months to 28 months—or an average of 17.3 months for initiating the closeout process. This far exceeds the three month requirement for initiating closeout action as noted in USAID Handbook 3 and USAID/El Salvador's operations manual.

Our audit found that although USAID/El Salvador assigned responsibilities for ensuring the proper closeout of expired USAID-direct contracts, it had not taken action to identify all USAID-direct contracts to be closed out and had not promptly closed out those expired USAID-direct contracts already identified for closeout. Nor has USAID/El Salvador established procedures to ensure that expired host-country contracts were properly closed out. The number and reported dollar commitments under expired USAID-direct and host-country contracts—923 contracts with commitments of approximately

\$311 million—which have not been closed out by the year of expiration is illustrated below²:

**USAID/EL SALVADOR
EXPIRED CONTRACTS
NOT CLOSED OUT
as of March 31, 1993**



Why is there such a large backlog of expired contracts needing to be closed out? One reason for the large backlog of expired contracts needing to be closed out according to the USAID/El Salvador Contracting Officer is that more emphasis is given to issuing contracts than closing them because contracts are issued to start projects which is more time sensitive than closing contracts.

In August 1992 USAID's Office of the Inspector General issued Audit Report No. 1-519-92-009 noting that USAID/El Salvador had a backlog of more than 1,000 completed contracts awaiting closeout and recommended that USAID/El Salvador assign sufficient staff to close out procurement instruments within the deadlines mandated by USAID policy. As a result,

² USAID/El Salvador had an additional 232 expired direct contracts with commitments of \$118.7 million that we could not break out by calendar year because an exact contract expiration date was not included in USAID/El Salvador's system.

USAID/El Salvador assigned a full-time contract specialist and as of March 1993 had closed out 247 of the 484 contracts identified in the Mission's closeout system and anticipated closing out the remainder within the next six months. However, when we reviewed this closeout system in September 1993 (six months later) we found that no additional contracts had been fully closed out. USAID/El Salvador stated that although no additional contracts had been completely closed out, a number of additional contracts were in the process of being closed out.

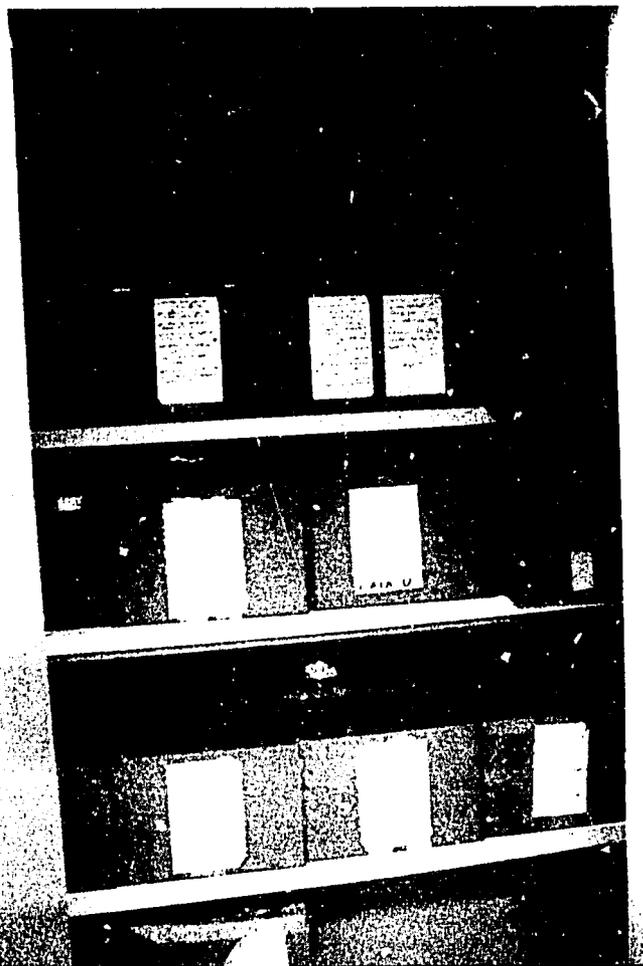
USAID/El Salvador did, however, disclose contract closeouts as a problem in its internal control assessment performed in October 1993 as required by the Federal Managers Financial Integrity Act and the revised Office of Management and Budget (OMB) Circular A-123. USAID/El Salvador reported unsatisfactory controls for both the recording and execution of contract closeouts for USAID-direct contracts and unsatisfactory controls for the execution of contract closeouts for host-country contracts.

Our audit identified 923 USAID-direct contracts (including grants and cooperative agreements) and host-country contracts that had expired but had not been closed out. Although USAID/El Salvador had 484 USAID-direct contracts listed in its internal contract closeout system of which 247 had been closed out, USAID/Washington's Contract Management Information System (CIMS) showed USAID/El Salvador, as of March 31, 1993, as having 567 USAID-direct contracts, all requiring closeout actions. Through a computer match of the two files we identified 366 direct contracts with commitments of \$114.2 million listed in the Mission's closeout system but not in the CIMS. Conversely, we found 449 direct contracts with commitments of \$51.3 million listed in the CIMS but not recorded in USAID/El Salvador's system.

In addition, the CIMS reported another 219 host-country contracts with commitments of \$88.3 million requiring closeout actions. USAID/El Salvador, on the other hand, did not have a system in place to determine the number or value of host-country contracts requiring closeout. Our review found that even the CIMS figure may be extremely understated. For example, while reviewing host-country contracts issued under one USAID/El Salvador project, we found that 21 separate contracts had been issued to three contractors and only 6 of the 21 contracts were recorded in the CIMS.

USAID/El Salvador is aware of the problem of host-country contract closeouts as indicated by the recommendation made in its FY 1993 Management Control Assessment requiring a simple but formal contract closeout system for all host-country agencies certified to issue host-country contracts. As of March 1994, this system had not been established.

Regardless of the Mission's intentions, the fact remains that many contracts remain open when they should be closed. Combining the remaining balance of USAID-direct contracts to be closed in USAID/El Salvador's system with the USAID-direct contracts recorded in the CIMS, including 219 host-country contracts and 23 grants and cooperative agreements, USAID/El Salvador has at least 923 contracts with commitments of approximately \$311 million to be closed.



Storage boxes containing some of the 923 expired contract files awaiting closeout action. (March 1994, USAID/El Salvador)

In addition to the fact that there is a large backlog of contracts needing to be closed out, our review of 18 expired contracts found some problems in the following areas of the closeout process:

- receipt of goods and services,
- USAID-funded property in the possession of contractors,

- decommitting excess funds, and
- requiring final audits to assure propriety of payments to contractors.

Examples of problems disclosed in our sample of contracts are discussed below.

Receipt of Goods and Services - The Federal Acquisition Regulation (Section 4.804) states that the office administering an USAID-direct contract (does not include grants and cooperative agreements) is responsible for initiating the closeout of the contract after receiving evidence that the contractor has completed the required deliveries of goods or performed all services and that the responsible U.S. Government agency has accepted the goods and services. This section further states that the "contracting officer" is the official who is responsible for receiving evidence that the contractor provided all goods and services. For grants and cooperative agreements, Office of Management and Budget (OMB) Circular A-110 (Attachment K) states that the closeout of a grant is the process by which a Federal sponsoring agency determines that all required work of the agreement have been completed by the recipient and the sponsoring agency. This same section also states that the sponsoring agency shall obtain from the recipient all required financial and performance reports within 90-calendar days after the date of expiration date of the agreement.

USAID's implementing guidance (Contract Information Bulletin 90-12) for the above regulations require that the responsible technical officer prepare a statement that the contracted for goods and services have all been received and meet the requirements of the contract. This guidance also states that the responsible USAID contracting officer must ensure that contracts are properly closed out. While neither USAID nor USAID/El Salvador have established specific procedures for closing out host-country contracts, USAID Handbook 3 (Appendix B) requires USAID project officers to ensure that expired host-country contracts are properly closed out.

Our review of 18 expired contracts disclosed that USAID/El Salvador could not provide evidence to substantiate that the contracted for goods and services were actually received for one USAID-direct contract costing \$557,459 and final performance reports were not being submitted to the USAID Center for Development Information and Evaluations. These problems are discussed below:

- The contractors for 8 USAID-direct contracts including a cooperative agreement we reviewed were required to provide USAID/El Salvador final performance reports identifying what was accomplished in achieving the specific contract objectives. However, USAID/El

Salvador officials could not provide the auditors with a copy of the required final report for one of these contracts—for which USAID has paid a total of \$557,459. A USAID/El Salvador official said they did not request the final report from the contractor because of many difficulties encountered as a result of the on-going war and changes in the El Salvador Government.

- The contractors for seven of the contracts referred to above—for which USAID has paid \$23.5 million—were also required under the terms of the contracts to submit the final performance reports to the USAID Center for Development Information and Evaluations which is responsible for maintaining copies of reports from USAID contractors and other sources. However, USAID/El Salvador officials could not provide any evidence that the reports were sent to the Center and the Center's records identified only one final report being received for these contracts and nothing for the other six contracts costing \$23.4 million. Center officials said that its records ensure that the institutional knowledge of USAID activities is preserved and can be used in designing new USAID projects or identifying achievements or problems with current and completed projects. These officials stressed the importance of obtaining copies of contractors' performance reports in accordance with USAID's policy (USAID Handbook 18, Part IV) and the contract's standard provisions to enable others to know about the results of such work and use it in furthering USAID's development goals.

Government-Funded Property - The lack of adequate records precluded a complete accounting of USAID-financed property in the possession of contractors under expired contracts. Of the 18 contracts reviewed, 11 were cost-reimbursement type contracts where USAID-financed property may have been provided to the contractors; however, we could only identify 6 where USAID-financed property was in the possession of the contractors. Two of the six contractors failed to submit required final inventory reports and had in their possession property costing approximately \$196,000 that had not been adequately accounted for and disposed of as required.

For USAID-direct contracts, USAID Handbooks 13 (Chapter 1Q3e) and 14 (Reporting Clause 752.245-70) require that at the expiration of their contracts each contractor account for USAID-funded property provided them or bought by them for their use. Contract Information Bulletin 90-12 requires that when contracts expire the contracting officers obtain a final inventory from contractors on all nonexpendable property funded or furnished by the U.S. Government under the contract. The Bulletin also states that the contracting officer should confirm that inventory records furnished by the contractor are complete and up-to-date and ensure the

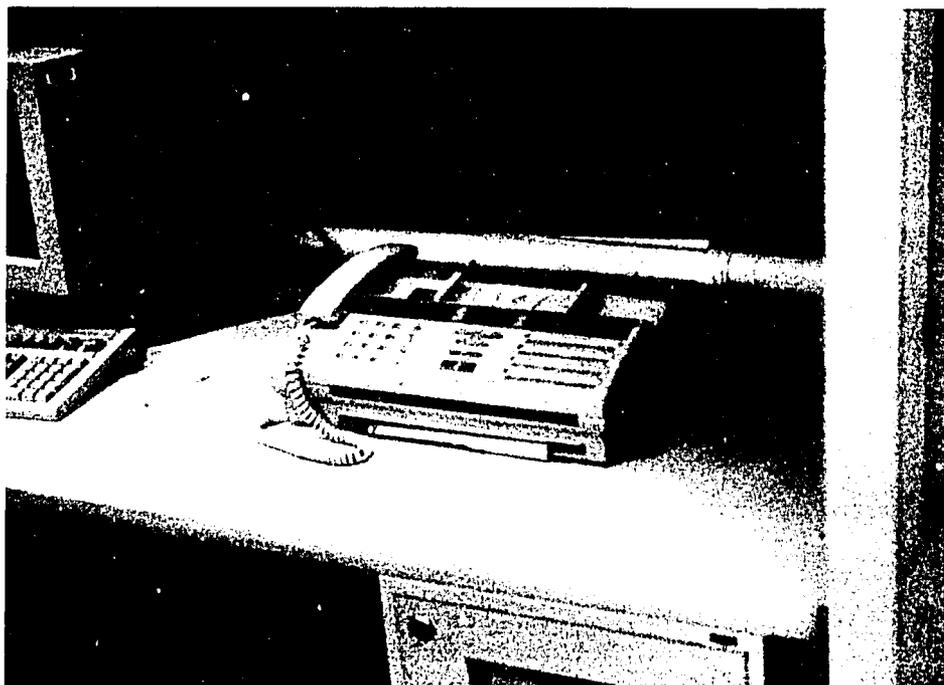
proper disposition has been made. For host-country contracts, USAID Handbook 3 (Supplement B) states that project officers are responsible for assuring that termination or closeout of contracts are promptly effected in accordance with the terms of the contract, and that all USAID rights and obligations have been properly satisfied.

We could not determine the number of expired contracts under which USAID-funded property was in the possession of the contractors or the value of this property because USAID/El Salvador officials did not have records to identify USAID-funded property provided to or purchased by contractors. One reason for the lack of records was because these officials did not ensure that the contractors submitted the required annual and final reports on nonexpendable property.

Some examples where available documentation indicates contractors had USAID-funded property in their possession at the end of the contract for which USAID/El Salvador officials had not ensured the property was properly accounted for and disposed of include the following:

- The contractor for one USAID-direct contract that expired in June 1992 failed to submit a final inventory on the \$254,000 of USAID-funded property purchased under the contract. In July 1992 USAID/El Salvador officially transferred property valued at \$189,000 in the possession of the contractor to a Salvadoran Government agency. However, according to the project officer, much of the property included in this transfer had come from previous projects and was not necessarily purchased by the contractor. We were able to identify four vehicles valued at \$67,000 in this transfer that the contractor had purchased and we identified another five vehicles valued at \$84,000 purchased by the contractor and transferred directly to another Salvadoran Government agency. Since no detailed inventories existed as to what the contractor had actually purchased and what was provided by other projects there was not an accurate accounting for the remaining \$103,000 in purchases made by the contractor under the contract.
- Although USAID/El Salvador received a final inventory from one USAID-direct contractor for property valued at \$142,000, it failed to confirm that all property was disposed of properly. For example, a facsimile machine valued at \$1,275 remained in the possession of the contractor after the expiration of the contract when this property should have been returned to USAID or transferred to the Government of El Salvador (see photograph on page 12); an IBM typewriter valued at \$601 that was supposed to be transferred to the Government of El Salvador was never received and USAID/El

Salvador did not know the location of this property; and a computer valued at \$2,282 that was actually received by the Government of El Salvador but was not listed in the contractor's final inventory. During our field work the USAID/El Salvador contract officer had written the contractor inquiring about the above problems.



Facsimile machine remaining with contractor after expiration of contract. (March 1994, USAID/El Salvador)

- One USAID-direct contractor submitted an inventory list to USAID/El Salvador identifying property valued at \$23,965 in its possession, however, the inventory did not have a value for all items listed. The majority of items listed without values was property from other USAID/El Salvador projects including typewriters, air conditioners, computers, printers, and furniture. It is the responsibility of the contractor to submit inventory reports that meet reporting requirements which includes the value of all nonexpendable property in their possession.

Although Contract Information Bulletin 90-12 states that the contract officer should confirm that inventory records furnished by the contractor are complete and up-to-date, the USAID/El Salvador contract officers said

they relied upon the project officers to ensure that the final inventories were received and correct. As part of the closeout process the contract officer sends a memorandum to the project officer requesting whether or not the contractor has fully complied with all the applicable terms and conditions of the subject contract including the delivery of all required reports. There is no mention specifically for final inventory reports. However, the closeout letter sent to the contractor by the contract officer does request the contractor submit a final inventory of all residual nonexpendable property titled in the U.S. Government which was acquired or furnished under the contract, if any. The contract officer does not know if the contractor has non-expendable property or not and must rely on the contractor himself or the project officer to provide this information. In fact, we were told USAID/El Salvador did not have a system to track nonexpendable property provided to projects and the project officers were the best sources for this information.

The above examples of final inventory problems would indicate that more emphasis is needed in this area especially if contract officers are relying on others to meet their contract closeout responsibilities.

Decommitment of Excess Funds - Although funds had been decommitted under some expired contracts, the potential to decommit another \$119,764 which had not yet been liquidated at the time of the audit in 4 of 18 contracts included in our audit sample also existed. However, \$71,007 of the \$119,764 in unliquidated commitments was for one USAID-direct contract that was awaiting the determination of final overhead rates. Appendix III identifies the four contracts with unliquidated balances.

USAID Handbook 19 (Chapter 2 and Appendix 1A) and the USAID Controller Guidebook prescribe that controllers in coordination with other USAID offices should continuously review unliquidated obligations to determine if the obligations exceed the requirements for which the funds were obligated. The USAID Office of Financial Management issued additional guidance in October 1989 to overseas controllers emphasizing that it was incumbent upon the controllers in coordination with other USAID offices (e.g., procurement and program offices) to perform continuous reviews of unliquidated obligations and commitments under expired documents to verify that the documents had expired and to deobligate and/or decommit any excess funds.

As part of the contract closeout process for USAID-direct contracts, Contract Information Bulletin 90-12 requires that the controller, in coordination with the USAID Contracting Officer, make certain that all final vouchers are received from the contractor and all unused funds are

decommitted. Similar directions have not been established regarding host-country contracts.

While USAID/El Salvador had taken action to decommit \$624,510 in unused funds under 6 of the 18 expired contracts we reviewed, we found that following prescribed closeout procedures would have identified the potential to decommit additional funds under four other contracts we reviewed. Two of these cases are discussed below:

- One USAID-direct contract expired on December 31, 1992 and had an outstanding commitment of \$71,007. USAID/El Salvador did not initiate closeout actions until December 1993 and as of the end of our audit fieldwork in March 1994 a final financial status report (final voucher) had not been submitted by the contractor. The contractor stated that the final voucher could not be submitted because the 1992 overhead rates had not been finalized by USAID/Washington and it was out of their control.
- A second USAID-direct contract also expiring on December 31, 1992 had an outstanding commitment of \$40,588. USAID/El Salvador did not initiate closeout procedures until a year later, in January 1994 and the contractor had submitted the final invoice in April 1994.

Final Audits - Of the 11 expired cost-type contracts examined, USAID/El Salvador had assured that audits (or desk reviews) were requested or performed for 9 of these contracts, two of which were requested during audit fieldwork. Two contracts required desk reviews, but no evidence was available to show that these reviews were conducted. Appendix III identifies these contracts and their respective costs. Based on the USAID's Contract Information Management System data, USAID/El Salvador had 186 cost-type contracts (USAID-direct and host-country) that had expired before March 31, 1993 with total commitments of \$80.9 million that have to be closed out. Thirty of these contracts are valued over \$500,000 and thus require final audits.

For USAID-direct contracts, Contract Information Bulletin 90-12 requires that USAID-direct contracts with cost-reimbursable provisions be audited prior to closeout for compliance with all contract provisions (including whether costs claimed were allowable, allocable, and reasonable). The Bulletin prescribes that a final audit be performed of costs incurred under all USAID-direct contracts (including grants and cooperative agreements) with cost-reimbursable provisions and a total estimated cost in excess of \$500,000. For contracts having a total estimated cost not in excess \$500,000, the grant or contracting officer should perform a desk review/audit to confirm that amounts claimed as direct costs appear

acceptable under the contract, conform with the applicable costs principles; and the final amounts for indirect costs have been determined. Notwithstanding the audit threshold amount, contracting officers may request final audits when they feel it is appropriate.

For host-country contracts, USAID Handbook 3 (Supplement B) requires that project officers or controllers maintain records, particularly for cost-reimbursable contracts, indicating when audits for host-country contracts should be made and when the audits were actually completed. If a mission determines that the host government does not have suitable audit capability, project officers should make arrangements through the USAID Office of Inspector General for the required audits.

USAID/El Salvador's Mission Operations Manual Chapter 6000 dated November 6, 1992, requires the Audit Management Officer to develop the Mission's audit inventory data base system. This system was to serve as the basis for assuring that all required audits for which the Mission was responsible for were performed in a timely manner. The system does not, however, identify the requirement for audits of foreign contractors for cost-reimbursement contracts under \$500,000.

For the two direct cost-reimbursement contracts we reviewed with total estimated costs not in excess of \$500,000, desk reviews/audits should have been conducted by the contract officer and identified as such. However, we found no evidence that these contracts had undergone the type of desk review envisioned by Contract Information Bulletin 90-12.

Conclusion - USAID/El Salvador officials need to assure expired contracts are properly and promptly closed out. Special attention should be given to increase controls in the areas covered in this audit: contracted for goods and services, USAID-funded property in the possession of contractors, decommitments of excess funds, and requirements for final audits. Action also needs to be taken to resolve the specific problems discussed in this report and presented in Appendix III for the 18 contracts reviewed.

Management Comments and Our Evaluation

USAID/El Salvador concurred with the findings and recommendation.

In response to Recommendation Nos. 1.1, 1.3, and 1.4, USAID/El Salvador stated that it will contract short-term, temporary assistance to work on reducing the current backlog of expired contracts and to prevent future backlogs. The contract specialist responsible for awarding a contract will also be given the responsibility for closing the contract when it is completed. A computer applications specialist will develop a system for tracking

closeout actions for expired host-country contracts and the short-term assistance contractor will reconcile USAID/El Salvador's data on expired USAID-direct and host-country contracts with USAID's Contract Information Management System. Regarding Recommendation No. 1.2, USAID/El Salvador stated it will revise its Mission Operations Manual Order on Country Contracting Procedures to include a section on the closeout of host-country contracts. For Recommendation No. 1.5, USAID/El Salvador has confirmed that \$557,459 in goods and services were satisfactorily provided and will forward appropriate reports to USAID's Center for Development Information and Evaluations. Regarding Recommendation No. 1.6, USAID/El Salvador's Office of the Controller has added the tracking of contractor inventory reports to its commodity monitoring activities and has added steps to confirm the accuracy of inventory reports annually. Regarding Recommendation No. 1.7, USAID/El Salvador has taken appropriate steps to resolve \$119,764 in unliquidated commitments identified in the audit report. In response to Recommendation No. 1.8, USAID/El Salvador has developed a memorandum format to document the desk review process and has made it part of the closeout process for any contract under \$500,000. On concluding its comments, USAID/El Salvador requested Recommendation Nos. 1.1 and 1.5 through 1.8 be closed based on its actions to date and Recommendation Nos. 1.2 through 1.4 be resolved.

RIG/A/San José considers Recommendation Nos. 1.1 and 1.5 through 1.8 closed upon issuance of this report based on evidence USAID/El Salvador submitted with its response to the draft audit report. Also, based on USAID/El Salvador's actions already taken or planned to implement Recommendation Nos. 1.2 through 1.4, these three recommended actions are considered resolved and can be closed upon our receipt of documentation that the recommended actions have been fully implemented.

SCOPE AND METHODOLOGY

Scope

We audited USAID/El Salvador's practices for closing out expired contracts in accordance with generally accepted government auditing standards. We conducted the audit from September 16 through April 19, 1994, and covered the systems and procedures relating to the closeout of expired contracts. As noted below, we conducted our field work in the offices of USAID/El Salvador and visited several project sites where contracted for goods and services were suppose to be.

The audit covered four major areas of the closeout process: accounting for goods and services which were to be received, accounting for USAID-funded property in the possession of contractors, decommitting excess funds, and requesting and performing final audits (including desk reviews) to assure propriety of payments to contractors. The audit did not cover other specific areas (e.g., patent) in the closeout process.

The audit was subject to the following limitations:

- Due to the lack of documentation (e.g., contract documents and financial records) coupled by the fact that the responsible USAID project officers were no longer at USAID/El Salvador, we could not for all contracts selected for review determine what was actually contracted for, what was received, and what was paid. For example, USAID/El Salvador officials could not locate the contract document for 3 of the 21 contracts selected for review.
- We did not attempt to verify (1) the overall reliability of the data generated from USAID's Contract Information Management System (CIMS) or the listing of contracts provided by USAID/El Salvador to identify expired contracts nor (2) the amount of actual disbursements under those contracts. The audit only tested available source documents located at USAID/El Salvador to verify that the reported expiration dates were correct for the contracts selected for review.

Also, there was a significant difference in the data in the CIMS compared to the list of contracts identified by USAID/El Salvador—i.e., 807 contracts (including direct, host country, and grants and cooperative agreements) with commitments totaling \$214.4 million identified in the CIMS compared to 484 direct contracts (USAID/El Salvador did not maintain a list of host-country contracts) with commitments totaling \$144.4 million identified by USAID/El Salvador. We did not attempt to reconcile the differences or determine the underlying cause for the discrepancies.

- We did not attempt to conclusively determine what property was in the possession of contractors when their contracts expired or to reconcile the property data furnished by contractors reviewed with USAID/El Salvador records. In our opinion, such reconciliations are the responsibility of USAID/El Salvador officials.

Methodology

To accomplish the objective, we downloaded data from USAID's Contract Information Management System (CIMS), which is maintained by USAID's Office of Procurement, to identify expired USAID-direct and host-country contracts administered by USAID/El Salvador that had expired as of April 1, 1993. We also requested USAID/El Salvador to identify all USAID-direct and host-country contracts that it had responsibility for administering and which had expired by the same date. We selected a sample of 14 USAID-direct and 4 host-country contracts with reported commitments totaling \$51.1 million and \$2.8 million, respectively. These samples were judgmentally selected from the 807 expired contracts (588 USAID-direct and 219 host-country) and represent 25 percent of the total commitments of the expired contracts at that time. USAID/El Salvador had closed out 7 of 14 USAID-direct contracts in our sample; however, there was no evidence that the required desk reviews were conducted for two of these contracts. Our review focused on four major areas of the closeout process: accounting for goods and services which were to be received under the expired contracts, accounting for USAID-funded property in the possession of contractors, decommitting excess funds, and requesting and performing final audits (including desk reviews) to assure propriety of payments to contractors. We reviewed documents (e.g., internal procedures, contract files, and financial records) and met with officials at USAID/El Salvador and implementing host government agencies.

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AGENCY FOR INTERNATIONAL DEVELOPMENT
UNITED STATES A.I.D. MISSION TO EL SALVADOR

July 7, 1994

MEMORANDUM

TO: *Coinage Gothard, Regional Inspector General
San Jose, Costa Rica*

FROM: *Henry Reynolds, Acting Director*

RE: *Management Comments for Draft Audit Report on USAID/El
Salvador's Closeout Practices for Expired Contracts*

Provided below are management comments which address the nine part recommendation contained in the subject audit report:

1.1 *develop a time frame and take action to closeout the backlog of expired USAID-direct contract as prescribed in Contract Information Bulletin 90-12;*

As noted in the draft report, action has already begun and considerable progress has been made toward reducing this backlog; however, because permanent staffing in the USAID/El Salvador Contracts Office recently declined by 30% (due to "rightsizing" exercise plus delays in Embassy approval of a newly created administrative position), it will be necessary for the Mission to contract short-term temporary assistance to enable CO to continue this progress. A copy of the recruitment notice is attached for your information (see attachment 1). Mission estimates that twelve months will be required to clear currently outstanding closeout actions. However, personnel ceilings restrict recruitment for temporary assistance to six months. An additional six months will be requested at a later date. The twelve month time frame will begin when the selected individual reports to work. In an effort to prevent the development of another backlog in the future, contract specialists responsible for award of a contract will also be assigned responsibility for closing the contract when it is completed. This will require an automated closeout system (ACS) similar to the one which CO now uses but with enhanced capabilities which are accessible to all CO staff through the LAN. The software in the current system is not compatible with the LAN and therefore entries can only be updated in a single PC. This issue is addressed further below in responses to Sections 1.3 and 1.4 of the recommendation.

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RIG/A/SJ Action Requested

USAID/El Salvador requests closure of the above recommendation based on the fact that the implementing actions are in process within the time frame developed for this purpose as stated above.

- 1.2. *develop and implement procedures to assure host-country contracts are properly and promptly closed out (e.g., ensuring contracted for goods and services were received, accounting for property, decommitting excess funds, and ensuring that audits are performed when required);***

Mission will revise MOM 8041, Country Contracting Procedures, Section VI to amplify procedures and to assign responsibilities taking into account RIG's specific concerns. The revised Section will be as follows:

VI. AUDIT AND CLOSEOUT OF HOST COUNTRY CONTRACTS

Audits are not required for fixed price contracts and for personal services contracts. These are the only types of contracts which have been done by Host Country Agencies (HCA) in El Salvador. CO has developed closeout procedures for host country contracts. These procedures are annexed to this MOM (see attachment 2). Project Officers will assure that these closeout procedures are properly performed, and that the Host Country Contracting Agency sends a certification to that effect to the CO. CO will assure that the closeouts have been completed, by comparing certifications received to their list of host country contracts. CONT will assure that scopes of work for audits of governmental recipients who do host country contracting require the auditor to verify that the recipient has followed proper contract closeout procedures as prescribed in MOM 8041.

RIG/A/SJ Action Requested

USAID/El Salvador requests resolution of the above recommendation based on the actions in process. Closure of the recommendation will be requested upon reissuance of MOM 8041.

- 1.3** *develop an information system to track expired host country contracts through the closeout system;*

One computer applications specialist is expected to be available within the next sixty days to develop the software system. One short-term contracts closeout advisor will work with the cognizant technical office to reconcile data on host country contracts in CIMS and in the technical office data base and to create a system for tracking the status of close out actions for these contracts as indicated in the statement of duties of the recruitment announcement (see attachment 1).

RIG/A/SJ Action Requested

USAID/El Salvador requests resolution of the above recommendation based on the planned implementing actions within the time frame. Closure will be requested upon development of the system as planned and supported with an updated printout.

- 1.4.** *in coordination with the USAID Office of Procurement reconcile the data on expired contracts identified in the USAID Contract Information Management System with data maintained at USAID/El Salvador;*

The latest status report from IRM indicates that the Contract Information Management System will be replaced by a new system during the Oct/Dec 94 time frame. The individual selected for temporary assistance will be required to make every effort to complete the coordination and reconciliation prior to that time as indicated in the attached recruitment notice (see attachment 1). Copies of reports used by RIG during the subject audit would be extremely helpful in identifying areas in which data maintained in CIMS diverges from that maintained at the Mission and vice versa.

RIG/A/SJ Action Requested

USAID/El Salvador requests resolution of the above recommendation based on the planned implementing actions as stated above. Closure will be requested upon issuance of the reconciled lists which will be forwarded to RIG/A/SJ.

- 1.5.** *ensure the contracted for goods and services costing \$557,459 identified in this report were actually received and that the reports required under the six contracts reviewed were appropriately sent to the USAID Center for Development Information and Evaluations;*

The cited contract for which \$557,459 was paid for services, and submittal of a final report waived, involved a unique situation in which the contractor provided services as required (i.e., upon specific request from the Ministry of the Economy) and as

approved by USAID. End-of-activity reports were submitted following each trip or activity. The project manager has confirmed in writing that all requested services were provided to the satisfaction of both USAID and MINEC. The cognizant technical office is in the process of putting together a consolidated package for CDIE which contains copies of all end-of-activity reports. This package will contain all information required for a final report under the AIDAR clause normally incorporated in all USAID contracts by reference. Under the other five contracts identified in the report, the Mission received the required final reports and copies of all five have or will be forwarded to CDIE. CO will prepare a transmittal memo when project managers provide copies of the reports as required by E-Mail dated 06/29/94 (see attachment 3). To resolve the more generic problem that was identified in the recommendation (i.e., failure to take note that copies of final reports must be sent to CDIE), CO has changed its standard contract format to include the full text of the AIDAR clause in a more prominent location (Section F) in the contract (see attachment 4).

RIG/A/SJ Action Requested

USAID/EI Salvador requests closure of the above recommendation based on the fact that the implementing actions are final.

- I.ó.** *develop a tracking system to ensure all contractors submit the required annual and final inventory reports on USAID-financed nonexpendable property in their possession and that such property is properly disposed of at the completion of the contract;*

The USAID/EI Salvador Office of the Controller has added the tracking of contractor inventory reports to its commodity monitoring activities (see attachment 5).

USAID/EI Salvador Controller's Office plans to evaluate the contractor's commodity management systems. Therefore, specific checklist steps will be added to the Basic Standard for Evaluating Contractor's Commodity Management System (see attachment 6), to confirm accuracy of the inventory reports received on an annual basis. CO has also included a new provision in its standard contract format which highlights the requirement for annual reports and final inventory lists. (See Section F.4 at attachment 4).

RIG/A/SJ Action Requested

USAID/EI Salvador requests closure of the above recommendation based on the fact that the implementing actions are final.

1.7. decommit or otherwise resolve the \$119,764 in unliquidated commitments identified in this report;

This amount of \$119,764 is the total of amounts retained in four (4) separate contracts for legitimate reasons. There was a problem on the Irwin Seating contract which has now been resolved and the funds (\$599) decommitted (see attachment 7). Correspondence with RONCO regarding the \$7,570 in dispute is also attached (see attachment 8). The final voucher for Arizona State University has been received and the contract amendment which decommits the remainder of the \$40,588 has been prepared (see attachment 9). Upon receipt of a copy of the Negotiated Indirect Cost Rate Agreement signed 05/24/94 between National Partners (NAPA) and M/OP/PS finalizing rates for calendar year 1992, CO has requested NAPA to expedite the final adjustment to their letter of credit (see attachment 10). When the final voucher (SF 269) is received and reviewed by Controller staff, any portion of the outstanding \$71,007 which remains unliquidated will then be decommitted. These procedures are appropriate under the circumstances and CO anticipates final closure of this contract in considerably less than the 36 months within which FAR 4.804-1(a)(4) indicates the file "should be" closed.

RIG/A/SJ Action Requested

USAID/El Salvador requests closure of the above recommendation based on the fact that the implementing actions are final.

1.8. perform appropriate audit or desk reviews for the two cost-type contracts with estimated costs of \$179,449 for which no audit or desk reviews had been requested or performed; and

Confirmation of the audits was obtained from OP.OCC AID/W (see attachment 11). Since USAID contract closeout procedures (CIB 90-12) require audit only on contracts which exceed \$500,000, only a desk review is required for contracts below that threshold. In the past USAID/El Salvador has not had a formal procedure entitled "desk review" and there has been no documentation in the contract file which specifically addresses whether or not CO had performed these desk reviews. Payment documentation is closely scrutinized by both project managers and voucher examiners and, frequently, costs are disallowed until the contractor/grantee provides additional documentation. Any disagreements between Mission staff and contractor/grantee are brought to the attention of the Contracts or Grant Officer for resolution. If there are no outstanding issues pending resolution at the time of contract closeout, the Contracting Officer closes the contract without additional "review". A memorandum format has recently been developed to document this process and has been made a part of the closeout process for any contract under \$500,000 (see attachment 12).

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RIG/A/SJ Action Requested

USAID/El Salvador requests closure of the above recommendation based on the fact that the implementing actions are final.

- 1.9** *report the area of contract closeout as a material weakness in the next internal control assessment as required by the Federal Managers Financial Integrity Act if this area still has material internal control weaknesses.*

RIG/A/SJ decided to delete this recommendation (see attachment 13).

Based on the foregoing response, Mission requests that recommendations 1.1 and 1.5 through 1.8 contained in the subject audit be closed upon issuance of the report. Mission requests recommendations 1.2 through 1.4 be resolved upon issuance of the report.

- Attachments:*
- 1) *Recruitment notice for a short-term temporary assistant (dated June 7, 1994)*
 - 2) *Procedures for Closing Out Host Country Contracts Funded with US Dollars to be Attached to MOM 8041 Country Contracting Procedures*
 - 3) *Mission's transmittal memo to the Center for Development Information and Evaluations for final reports under six contracts*
 - 4) *AIDAR clause in a more prominent location (Section F) in the contract*
 - 5) *Commodity Management System Certification Schedule*
 - 6) *Basic Standard for Evaluating Recipient's Commodity Management System*
 - 7) *Memo requesting decommitment of \$ 599 under Irwin Seating Co. contract*
 - 8) *Letter to RONCO regarding the \$7,570 dispute resolution*
 - 9) *Final voucher for Arizona State University and contract amendment which decommits the remainder of the \$40,588*
 - 10) *Negotiated Indirect Cost Rate Agreement signed 05/24/94 between National Partners (NAPA) and M/OP/PS finalizing rates for calendar year 1992 and letter from CO to NAPA*
 - 11) *OP.OCC AID/W E-Mail confirming performance of audits for Cambridge Consulting Corp. and for the University of New Mexico*
 - 12) *Memorandum format recently developed to document desk review process for contracts under \$500,000*
 - 13) *RIG/A/SJ E-Mail Notifying Decision to Delete Recommendation N^o 1.9 of the Audit Report*

**ANALYSIS OF SELECTED
EXPIRED CONTRACTS
AS OF MARCH 31, 1993**

APPENDIX III

USAID Direct Contracts

| Contractor | Contract # | Completion Date | Commitment Amount 1/ | Reported Expenditures 1/ | Discommitted Amount | Unliquidated Commitments 2/ | Estimate of Government Property 3/ | Receipt of Goods & Services Supported | Closeout Audit Required and Requested 4/ |
|-------------------------------|-----------------|-----------------|----------------------|--------------------------|---------------------|-----------------------------|------------------------------------|---------------------------------------|--|
| Ronco | 519-0281-C-9490 | 6/30/92 | \$2,231,734 | \$2,224,164 | 0 | \$7,570 | \$253,980 | Yes 7/ | Yes/Yes |
| National Partners | 519-0337-C-8491 | 12/31/92 | 11,896,590 | 11,825,583 | 0 | 71,007 | 92,693 | Yes 7/ | Yes/Yes |
| Arizona State Univ. | 519-0307-C-7576 | 12/31/92 | 3,889,652 | 3,849,064 | 0 | 40,588 | 141,518 | Yes 7/ | Yes/Yes |
| Banner Industries 5/ | 519-0308-C-0149 | 5/2/90 | 801,990 | 801,990 | 0 | 0 | 0 | Yes | Not Required |
| Irwing Seating Co. | 519-0333-C-2125 | 1/10/93 | 1,250,034 | 1,249,435 | 0 | 599 | 0 | Yes | Not Required |
| Carana Corp. | 519-0287-C-9025 | 3/31/92 | 612,900 | 557,459 | 55,441 | 0 | 0 | No 7/ | Yes/Yes |
| Univ. New Mexico 5/ | 519-0279-C-8400 | 6/30/89 | 111,852 | 110,591 | 1,261 | 0 | 0 | Yes 7/ | Yes/No 6/ |
| Cambridge Corp. 5/ | 519-0308-C-0256 | 7/27/90 | 67,597 | 64,624 | 2,973 | 0 | 0 | Yes | Yes/No 6/ |
| Medical Services 5/ | 519-0308-C-7651 | 10/18/91 | 5,304,405 | 4,853,891 | 450,514 | 0 | 23965 | Yes 7/ | Yes/Yes |
| Jeep Corp. 5/ | 519-0308-C-8087 | 7/31/88 | 1,644,209 | 1,644,209 | 0 | 0 | 0 | Yes | Not Required |
| Tech. Intl' Corp. 5/ | 519-0333-C-9174 | 5/30/89 | 429,298 | 429,298 | 0 | 0 | 0 | Yes | Not Required |
| Crew Concepts Inc. 5/ | 519-0279-C-7579 | 8/25/89 | 2,541,466 | 2,436,135 | 105,331 | 0 | 0 | Yes | Not Required |
| Fusades | 519-0303-A-5510 | 9/30/91 | 13,450,900 | 13,441,910 | 8,990 | 0 | 155631 | Yes | Yes/Yes |
| Habitat Foundation | 519-0333-A-0074 | 3/25/93 | 6,877,050 | 6,877,050 | 0 | 0 | 10829 | Yes | Yes/Yes |
| Direct Contract Total | | | \$51,109,677 | \$50,365,403 | \$624,510 | \$119,764 | \$678,616 | | |
| Host Country Contracts | | | | | | | | | |
| Novoa Hernandez | 519-0333 | 1/31/93 | 1,876,002 | 1,876,002 | 0 | 0 | 0 | Yes | Yes/Yes |
| Consultora Tecnica | 519-0333 | 2/16/93 | 190,379 | 190,379 | 0 | 0 | 0 | Yes | Yes/Yes |
| Edison-Hubbard | 519-0320 | 5/19/92 | 295,513 | 295,513 | 0 | 0 | 0 | Yes | Not Required |
| Am & Caribbean Intl' | 519-0320 | 11/12/91 | 397,120 | 397,120 | 0 | 0 | 0 | Yes | Not Required |
| Host Country Total | | | \$2,759,014 | \$2,759,014 | \$0 | \$0 | \$0 | | |
| EXPIRED CONTRACT TOTAL | | | \$53,868,691 | \$53,124,417 | \$624,510 | \$119,764 | \$678,616 | | |

1/ Used USAID/EI Salvador's financial records when available or data reported in the CIMS.

2/ We did not identify any outstanding advances.

3/ We could not identify all USAID-funded property in the possession of contractors. However, according to USAID/EI Salvador's financial records, we determined that 6 of the 18 contractors reviewed had in their possession property with an estimated cost to USAID of \$678,616.

While USAID/EI Salvador received final inventories to account for the property held by 4 of the 6 contractors, it did not receive final inventories to account for the property held by the other two (Ronco and National Partners).

Some contractors may have had USAID-funded property in their possession but this could not be determined due to the lack of adequate records.

4/ According to available records, closeout audits were requested or performed for 9 of the 11 cost-type contracts requiring final audits.

5/ Contracts closed out by USAID/EI Salvador

6/ Contract under \$500,000 requires a desk review or audit.

7/ Final performance reports not submitted to the USAID Center for Development Information and Evaluations as required.

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REPORT DISTRIBUTION

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