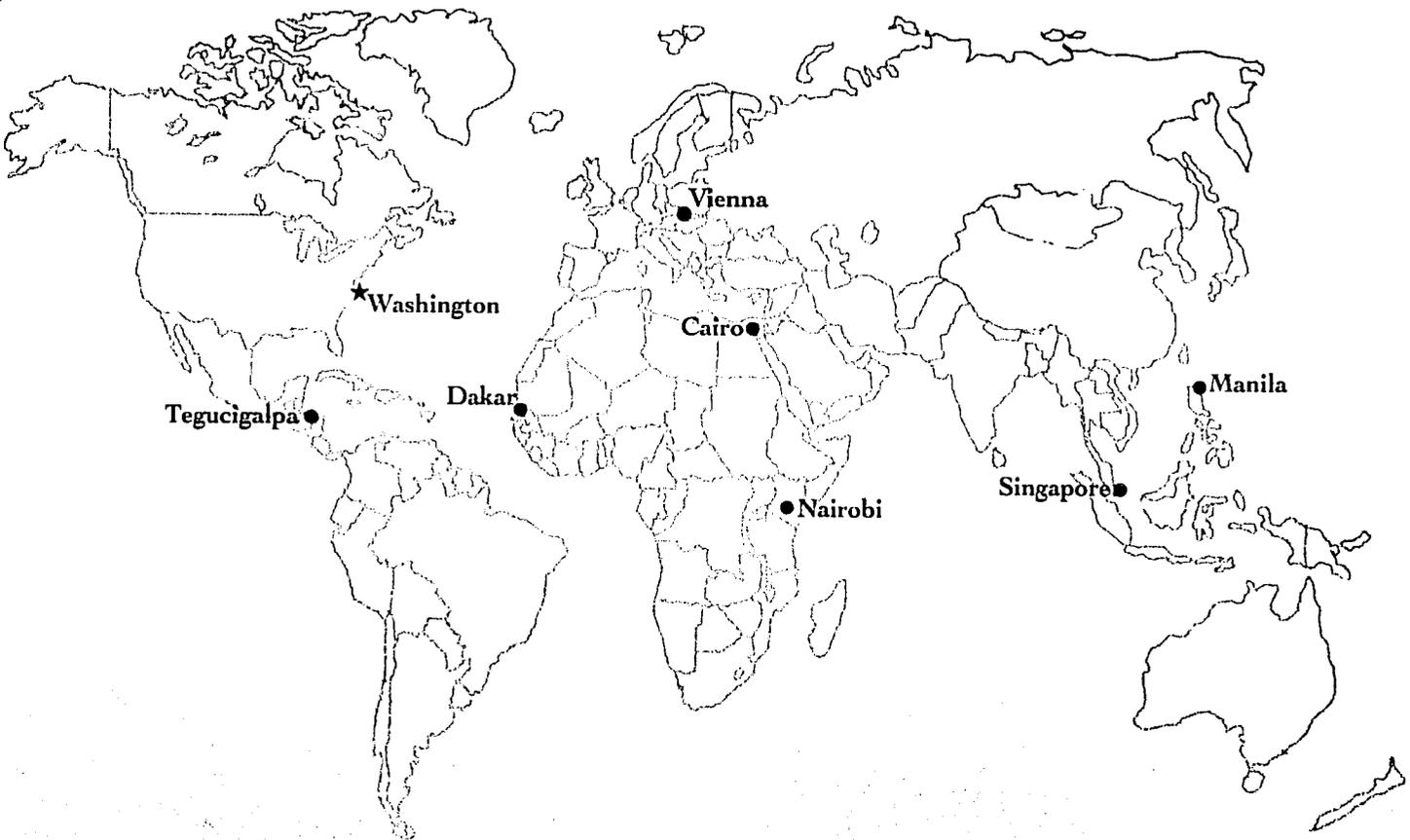


**Regional Inspector General for Audit
Singapore**

**AUDIT OF USAID/THAILAND RSM/EA
CONTRACTOR & SUBCONTRACTOR
STAFFING AND SALARY AWARDS**

**Audit Report No. 5-493-94-016
August 25, 1994**



INSPECTOR
GENERAL

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



U.S. AGENCY FOR
INTERNATIONAL
DEVELOPMENT

August 25, 1994

MEMORANDUM

TO: Linda Lion, Mission Director, USAID/Thailand Regional Support Mission For East Asia

FROM: Richard C. Thabet, RIG/A/Singapore 

SUBJECT: Audit of USAID/Thailand's RSM/EA Contractor and Subcontractor Staffing and Salary Awards (Audit Report No. 5-493-94-016)

Enclosed are five copies of the subject audit report. Our audit work and the written representations made by your office confirmed that controls over its contractor and subcontractor staffing and salary awards were adequate, except for the few weak internal controls discussed in our report.

Mission comments to the Draft Report are summarized after each finding and presented in their entirety in Appendix II. Based on USAID/Thailand Regional Support Mission East Asia's response to the draft report, we consider Recommendations No. 5 to be resolved and will be closed upon receiving evidence that the action proposed in the response has been accomplished. Recommendations Nos. 1, 2, 3, 4 and 6 are unresolved pending agreement upon actions to be taken.

Please provide us information within 30 days documenting actions taken to implement the recommendations. I sincerely appreciate the cooperation and courtesies extended to my staff during the audit.

Attachments: a/s

EXECUTIVE SUMMARY

Background

The FY 1994 USAID IG Audit Plan includes certain topics or themes which were identified for priority consideration from Congressional and other external reports of A.I.D. operations. The Contractor and Subcontractor Staffing and Salary awards audit resulted from Congressional concern that successful bidders for A.I.D. contracts may provide personnel different from those whose resumes were included in their bid proposals. In addition, past audits have shown that contract personnel are often paid in excess of levels their salary histories, experience or educational backgrounds would command. The purpose of this audit was to follow-up these concerns. The lead office for this theme audit is Cairo. We performed this audit of USAID/Thailand Regional Support Mission/East Asia (RSM/EA) in Bangkok which covers the ASEAN program, Cambodia, Mongolia, Thailand, Nepal and several other programs also managed by RSM/EA.

Audit Objectives

The Office of the Regional Inspector General for Audit/Singapore conducted an audit of RSM/EA's controls over its contractor and subcontractor staffing and salary awards to answer the following audit objectives:

- For all institutional contracts let or approved by the USAID mission over the past three years, were the personnel fielded by the contractor the same as those proposed in its bid? If not, were the substitutes of comparable quality and experience? Are they producing the outputs expected of them?
- Did the USAID mission ensure that contract personnel salaries are justified in each case by the employee's salary history, educational background, and work experience, and adhered to existing regulations?

Summary of Audit

The audit concluded that RSM/EA followed USAID policies and procedures in controlling contractor and subcontractor salaries and staffing levels except for a few significant exceptions. Substitutes of key personnel proposed by contractors in their bids have been of comparable quality and experience, and have produced the output expected of them.

We found, however, that RSM/EA needs to:

- (1) review, approve and document all replacements of key personnel; and
 - (2) ensure that contractor salaries requiring USAID concurrence are submitted for approval and the justifications for such approvals are fully documented.
-

Summary of Recommendations

The audit report contains 6 recommendations. We recommend that RSM/EA :

- ensure that all substitutions of key personnel are reviewed, and approvals documented (see page 4);
- obtain historical salary information for contractor salaries requiring USAID concurrence and fully document the justification for contractor salaries approved (see page 7);
- ensure that biographical data sheets are prepared in accordance with USAID guidance (see page 15);
- ensure that limitations on housing costs at its client missions are included in all contracts (see page 17);
- perform a special review of one contractor's travel to determine if unallowable travel claims were reimbursed (see page 20); and
- review the payment of post differential to a Third Country National (see page 21).

Management Comments and Our Evaluation

The Mission did not generally concur with the findings and recommendations. They felt that inferences of weak internal controls and high vulnerability were drawn based upon lack of documentation, rather than whether or not reviews were completed and approvals obtained. They further believe that the few instances of inappropriate staffing or excessive salary awards found contradict our statements about weak controls and high vulnerability. However, GAO's Government Auditing Standards identify documentation of transactions and significant events as being an integral part of internal control systems. Failure to document required staffing and salary award decisions dilutes the effectiveness of internal controls, resulting in higher vulnerability.

We made six recommendations to improve the Mission's controls over the staffing and salary award process. The Mission's responses to several findings are included at appropriate locations throughout the report and in their entirety at Appendix II.

Office of the Inspector General

Office of the Inspector General
August 25, 1994

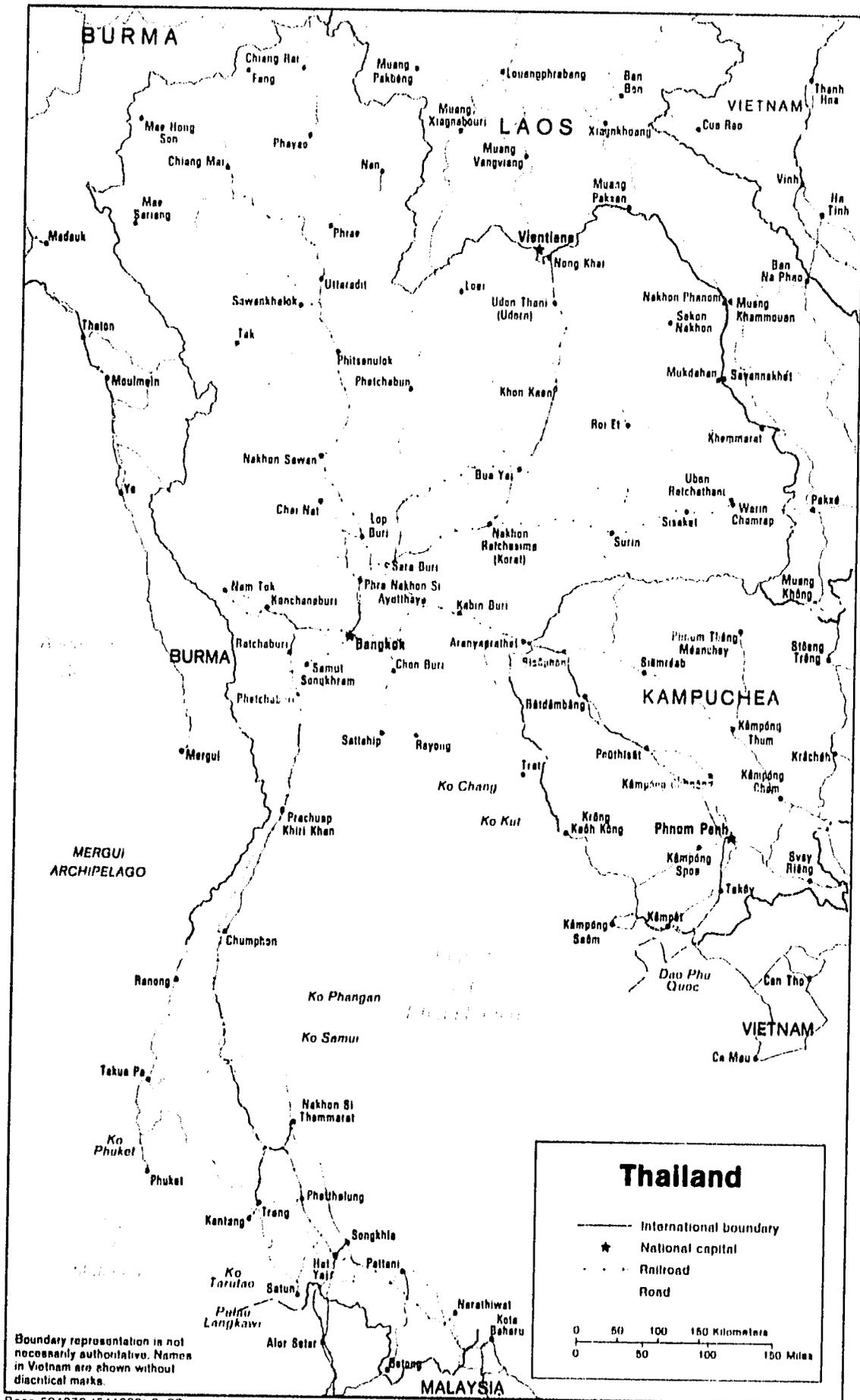


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INTRODUCTION

Background

The FY 1994 USAID/IG Audit Plan includes certain topics or themes which were identified for priority consideration from Congressional and other external reports of A.I.D. operations. The Contractor and Subcontractor Staffing and Salary awards audit resulted from Congressional concern that successful bidders for A.I.D. contracts may provide personnel different from those whose resumes were included in their bid proposals. In addition, past audits have brought out another problem: contract personnel are often paid in excess of those levels that their salary histories, experience or educational backgrounds would command. The purpose of this audit was to follow-up these two concerns. The lead office for this theme audit is Cairo. We performed this audit of USAID/Thailand Regional Support Mission (RSM/EA) in Bangkok which covers the ASEAN program, Cambodia, Mongolia, Thailand and several other programs also managed by RSM/EA.

Nine active contracts, totaling \$68.7 million, were approved by the RSM/EA Contracts Office from 1 January 1990 to September 30, 1993. We reviewed all 26 key personnel positions and 52 compensation packages provided for in these 9 contracts.

Audit Objectives

The Office of the Regional Inspector General for Audit/Singapore conducted an audit of USAID/Thailand Regional Support Mission's controls over its contractor and subcontractor staffing and salary awards to answer the following audit objectives:

- For all institutional contracts let or approved by the Regional Support Mission over the past three years, were the personnel fielded by the contractor the same as those proposed in its bid? If not, were the substitutes of comparable quality and

experience? Are they producing the outputs expected of them?

- Did the Regional Support Mission ensure that contract personnel salaries are justified in each case by the employee's salary history, educational background, and work experience, and adhered to existing regulations?

In answering the audit objectives, we tested whether RSM/EA followed applicable internal control procedures and complied with certain provisions of law, regulations, and agreements. RSM/EA management officials, who we believed to be the most knowledgeable and responsible, provided written representations that we considered essential for confirming our conclusions on the audit objectives and for assessing internal controls and compliance. These written representations have been included as part of the Mission comments attached to this report as Appendix II.

REPORT OF AUDIT FINDINGS

For all institutional contracts let or approved by the Regional Support Mission over the past three years, were the personnel fielded by the contractor the same as those proposed in its bid? If not, were the substitutes of comparable quality and experience? Are they producing the outputs expected of them?

Substitutes of personnel proposed by contractors in their proposals were of comparable quality and experience, and produced the outputs expected of them. Of the nine contracts awarded during the audit period, six key personnel were replaced. We reviewed the qualifications of the six replacements and found that the credentials and experience of the substitutes were of comparable quality to the personnel proposed by the contractors in their bids. However, USAID/Thailand Regional Support Mission/East Asia (RSM/EA) should review, approve (when warranted), and document such substitutions.

Replacements of Key Personnel Should be Reviewed, Approved and Documented

We could not determine if RSM/EA consistently approved replacements of key personnel. Because internal controls were weak, reviews and approvals were not always documented. Mission personnel apparently considered their verbal discussions sufficient and did not place a high priority on recording such actions. However, USAID guidance requires the written consent of the Contracting Officer when key people are replaced. Reviews of a replacement's qualifications form the basis for determining if approvals are warranted. Without documenting these approvals and reviews, there is little evidence to show that RSM/EA

officials considered the qualifications of substitutes. Consequently, USAID left itself vulnerable to replacement of key personnel with less qualified individuals.

Recommendation No. 1: We recommend that RSM/EA Contracting Officer ensure that all substitutions of key personnel are reviewed, and approvals documented.

USAID identifies key personnel as individuals whose services are crucial to the success of the contractor's performance due to their responsibility for major aspects of the contract. During USAID's selection of contractors, the key personnel proposed by the latter is one of the various elements considered and rated. Often the key people proposed by a contractor can weigh heavily in favor of that contractor's selection. Thus USAID Handbook 11, 4.3.7 stipulates that:

"...since the contractor was selected based, in part, on the personnel specified in the technical proposal, care must be exercised to ensure that those personnel (or others equally qualified) actually are employed under the contract."

USAID's Special Contract Requirements which are incorporated in contracts with key personnel stipulate that:

"The staff specified ... are considered to be essential to the work being performed hereunder. Prior to diverting any of the specified individuals to other programs, the Contractor shall notify the Contracting Officer reasonably in advance and shall submit justification (including proposed substitutions) in sufficient detail to permit evaluation of the impact on the program. No diversion shall be made by the Contractor without the written consent of the Contracting Officer..."

We could not determine if Mission Contracting Officers provided written consent for four of six replacements of key individuals made by contractors. In addition, little evidence was found to show that the replacements' qualifications were scrutinized and found acceptable.

In one contract, the project officer provided a trip approval document as support that USAID had approved the replacement. However, the trip request does not constitute evidence that the Contracting Officer consented to the replacement for the key person. The project officer

further explained that the substitute was very well-qualified, and that his qualifications for this effort were evaluated and discussed with the Contracting Officer. However, the contract files did not contain data substantiating the replacement's qualifications. A biographical data sheet, which is required for key personnel, was not in the contract files. A copy provided by the project officer was dated several months after the employee had commenced work on the contract. We were told that this was the only biographical data sheet in the project management files. Consequently, we could not identify the information RSM/EA officials used in their evaluation.

In this case, the contractor cannot be faulted for replacing a key person without RSM/EA's consent because the Contracting Officer did not incorporate a requirement for written consent in the contract. Only one of nine contracts reviewed had this omission.

RSM/EA's written consent was also not provided for the replacement of three other key persons in another contract.

- In the first case, personnel from the contracting office searched their files fruitlessly for evidence of USAID consent to the replacement. They later requested the contractor to search his records. This also yielded no evidence of USAID consent.
- In another case, a Contracting Officer's letter requesting a visa was cited as evidence of USAID concurrence. While this letter does identify the named individual as the pending Project Manager on a USAID contract, it is clear that the letter was a request for a visa, and not to inform the Thai Government of USAID's consent to the replacement of a key person.

Even though the USAID Contracting Officer's written consent was not found in the cases cited above, project officers were adamant that the qualifications of the replacement personnel were reviewed and substitutions were consented to. Furthermore, these project officers emphasized that suitable replacements were being hired, and that the substitutes in question were performing satisfactorily.

The fact that these replacements were performing satisfactorily does not relieve RSM/EA officials from documenting approvals of replacements. USAID consent to replace key personnel serves a valid purpose, that is to focus on a replacement's qualifications to ensure suitability of replacement and enhance prospects for the successful accomplishment of the contractual effort. If USAID does not follow its own prescribed

procedures for staff substitutions, its position in any subsequent dispute over non-performance will be compromised.

Management Comments and Our Evaluation

USAID/Thailand Regional Support Mission was not in complete agreement with the finding and recommendation. They agreed that documentation could be better, but felt that we overemphasized the internal controls and vulnerability issues given that the substitute personnel were found to be suitable. We acknowledge that we did not uncover cases of inferior contractor employees being substituted. However, this may not always be the case, and we feel that this positive finding does not obviate the need for such controls. **Written approvals of substitutions of key personnel were required.** The Contracting Officers' responsibility for complying with this requirement is unequivocal. For one contract, the Mission pointed out that they were unsure if there was a requirement to incorporate language requiring concurrence. Therefore, such language may have been left out intentionally. We believe that in cases where the Agency feels it crucial enough to designate certain contract personnel as "key" (as they did in this contract), it would seem inconsistent not to have the means to ensure compliance (i.e., to reserve the right to approve substitutions of key personnel). This recommendation is unresolved pending agreement upon action to be taken.

Did the Regional Support Mission ensure that contract personnel salaries are justified in each case by the employee's salary history, educational background, and work experience, and adhered to existing regulations?

With the exception of some key personnel discussed in the preceding section, USAID/Thailand Regional Support Mission/East Asia (RSM/EA) did ensure that contractor personnel had the educational background and work experience to perform satisfactorily. In all six contracts reviewed, we found that all the key personnel employed under the contract had relevant educational background and work experience to perform the scope of work stipulated in the contracts. However, the following problems were noted: salaries were not always justified by an employee's salary history; biographical data sheets were not always complete, accurate or timely; one contractor's employees were being provided excessive housing benefits; and a third country national was receiving an unwarranted post differential.

Salaries for contractor personnel were not always approved

Contrary to USAID guidance, RSM/EA did not always review and approve salaries which exceeded their salaries histories for newly-hired contractor personnel. Our review of 52 salaries disclosed that 18 were not approved by the Mission. RSM/EA focused on the review of the key personnel salaries but did not always expand that review to include other contractor and subcontractor employees' salaries requiring USAID approval. Because of weak internal controls, salary costs were paid without USAID approval. Consequently, in the absence of such approvals there is insufficient assurance that excessive contractor salary costs are not being incurred.

Recommendation No.2: We recommend that the RSM/EA Contracting Officer:

- 2.1 Obtain historical salary information for contractor salaries that require concurrence from USAID;**
- 2.2 Document the review and consent process for salaries which require USAID concurrence; and**

2.3 Fully document the justification for contractor salaries approved.

Federal Acquisition Regulation Part 752.7001 requires the following clause in all AID contracts:

"The contractor agrees to furnish to the Contracting Officer on AID Forms 1420-17, "Contractor Employee Biographical Data Sheet", biographical information on the following individuals to be employed in the performance of the contract: (1) All individuals to be sent outside of the United States, (2) any employees designated as "key personnel". Biographical data in the form usually maintained by the Contractor on the other individuals employed under the contract shall be available for review by A.I.D. at the Contractor's headquarters".

The special contract requirements, which were included in the contracts we reviewed, also state that:

"Salaries and wages may not exceed the Contractor's established policy and practice, including the Contractor's established pay scale for equivalent classifications of employees, which will be certified to by the Contractor, nor may any individual salary or wage, without approval of the Contracting Officer, exceed the employee's current salary or wage or the highest rate of annual salary or wage received during any full year of the immediately preceding three years".

In addition, USAID Handbook 14, Appendix G provides guidelines for the use of prudent judgement when considering salaries, and establishes procedures for justification of salary approvals. In accordance with subsections 731.205-6, 731.371, and section 731.772, contracting officer approvals of salaries exceeding the FS-1 rate are to be based upon a memorandum from the technical office approved by the Assistant Administrator or Mission Director having program responsibility for the contract. However, it is the Contracting Officer's responsibility to scrutinize increases as a matter of business acumen whenever AID negotiations deal with any salaries payable under contracts. Salaries below the FS-1 maximum level should also be fully justified even though formal approval procedures may not be involved. Personnel compensation negotiated and payable under USAID contracts should be

at the minimum levels necessary to attract needed technical services in a competitive market.

In two of the six contracts reviewed, RSM/EA did not seek the contractor's compliance with the contract provisions cited above for all employee salaries requiring approval.

For example, one subcontractor's salary far exceeded his previous salary and thus required USAID approval. Nonetheless, USAID approval was not provided. The contractor's Negotiation Memorandum states:

"The contractor [ie. the subcontractor] submitted biographical and salary history which supports his proposed rate of Singapore dollars 400/day [U.S. \$250/day]".

If this assertion was correct, USAID approval would not be required. However, this statement was erroneous. The biographical data sheet specified the subcontractor's salary as \$45,000 per annum or \$173/day, and not the \$250/day awarded. The subcontractor's salary of \$250/day was not approved by the Contracting Officer. Also, we could not determine why the Contracting Officer did not identify the 45 percent increase from the past salary provided since the biographical data sheet had been provided to USAID and was in the contract files.

Another employee was provided a 52 percent increase from her previous salary. Again, USAID approval was neither sought nor provided.

On this same contract, we also found that USAID approval for local employee salaries was not obtained when required. Since the mission did not have salary histories for these employees in its files, the contracting office was unaware that USAID review and approval was required. At the contractor's office, we reviewed the local support staff's personnel folders and found no information on their previous salaries. Thus, we could not determine whether the salaries provided were supported by past salaries. The contractor's Chief-of-party indicated that he established salaries for new employees based on the position and not salary histories. He also said that the contractor had a compensation plan which established amounts for certain categories.

As a result of our inquiry, the contractor apparently questioned his employees and prepared Biographical data sheets which included their salary histories. An analysis of this data revealed that employees hired for this project received salary increases which ranged from 15 percent to 115 percent. When asked why USAID approval was not obtained, the

contractor's Chief-of-party said that they were not aware of the contract provision which required USAID approval for providing a salary in excess of the previous salary. In any case, the contractor would not have been able to identify which employees required USAID approval without salary histories. The contracting specialist also cited a Contracting Officer letter which exempted them from obtaining USAID's approval for employment of local staff. However, this letter was dated October 13, 1993 when all of the employees had already been hired. It appears to be an ex post facto approval.

On a second contract, one subcontractor employee was provided a salary 34 percent greater than his previous salary, once again without USAID review or approval. This local employee's salary history was not provided to USAID by the contractor. This unapproved increased salary did not become known until we requested for the employee's salary history.

In summary, salary costs are being paid which have not been approved by USAID. Consequently, USAID leaves itself vulnerable to imposition of excessive salary costs by contractors.

**Provisional Approval of Salary
Not Rescinded When Conditions
Precedent Remained Outstanding**

We also noted other lapses of internal control. For example, the USAID Contracting Officer approved a consultant's salary of \$128/day based on his previous salary. Dissatisfied, the contractor petitioned that the employee be provided a salary of \$185/day, claiming that the consultant had previously worked for USAID at that rate. After re-evaluating this request, the Contracting Officer approved the daily rate at \$185. However, he made his approval contingent upon the consultant's later furnishing USAID with copies of the USAID direct contracts substantiating the \$185 daily rate. The Contracting Officer was skeptical because USAID work was not listed in the Biographical data sheet. The Contracting Officer also requested the consultant to provide the total number of days he consulted in 1987, 1988, and 1989 at that rate. Although the consultant failed to provide USAID such supporting documentation, the \$185 daily rate was still paid. We believe it would have been more prudent to have approved \$128 and consider the higher rate only following the receipt of supporting documents.

In addition, the Contracting Officer did not always document justifications for salaries in sufficient detail to provide a basis for approval. Without

justification, it is difficult to determine whether salaries awarded were reasonable and at the minimum levels necessary to attract needed services.

In one contract for example, an employee was given a raise of over 250 percent from his previous salary (a Foreign Service National at a USAID Mission). The rate of \$150 per day was proposed by the employee. He stated that the figure was based on the computed U.S. Government General Schedule (GS) pay grade of 11 Step 8, equivalent to the USAID Foreign Service National (FSN) compensation plan pay grade of FSN 10 Step 9. He further stated that job descriptions and statements of duties and responsibilities of USAID FSN's were prepared according to the job descriptions set forth in the U.S. Government General Schedule pay series.

The employee reasoned that since the job description for his position (as an FSN) was derived using the GS Schedule, he could justify receiving the equivalent GS wage. Apparently, RSM/EA officials did not question this reason contained in the Biographical data sheet. They accepted the salary as proposed without attempting to negotiate the amount. Given the sizable increase provided, we did not find any justification for the Contracting Officer's approval, other than the following statement from the Memorandum of Negotiations:

"The "prospective employee" is proposed higher than he is currently earning. The Project Officer felt that this person is valuable to the contract and recommended to the RCO for acceptance at this rate (\$150/day)".

The Contracting Officer accepted the salary proposed based on the pay he felt the position warranted and did not consider the employee's previous salary. This rationale is contrary to USAID policy which focuses on salary histories as an important gauge to minimize salary costs. Since no attempt was made to negotiate the salary in this case, there is no assurance that the personnel compensation paid was at the minimum levels necessary to attract the technical services of this individual. While factors other than an employee's previous salary are relevant, the Contracting Officer's decisions may appear unreasonable and not in the U.S. Government's best interests in the absence of adequate justification.

Subsequent Salary Increases were also not Well Scrutinized

In another contract, we questioned incremental salary increases that we found. This employee, whose salary was increased several times, was provided waivers because his salary was above the FS-1 level. Although the waivers were approved by the mission director, the Contracting Officer should have scrutinized the incremental increases in salary before approving them. The standard contract provisions state that:

"With respect to employees performing work overseas under this contract, one annual salary increase of not more than 5 percent of the employee's base salary may, subject to the Contractor's established policy and practice, be granted after the employee's completion of each twelve month period of satisfactory services under the contract. Reimbursable annual salary increases of any kind exceeding these limitations or exceeding the maximum salary of FS-1 may be granted only with the advance written approval of the contracting officer". (Emphasis added).

In the proposal submitted in June 1989, the employee was proposed at his then current salary of \$66,120 per year. In the best and final offer however, the contractor said that since the submission of the proposal, the employee had received two salary adjustments, the first due to a promotion. The contractor theorized that the employee's services would be lost if USAID did not provide the \$80,000 salary. Subsequent incremental increases were provided as follows:

	<u>Date</u>	<u>Salary</u>	<u>FS-1 Salary</u>	<u>Justification</u>
Proposal	6/89	\$66,120		current wage
Contract Signed	1/16/90	\$80,000 raise	\$76,982	Promotion/
Waiver authorized	2/1/90	\$80,600	\$76,982	uniquely qualified
2nd Waiver	9/1/90	\$85,600	\$76,982	Raises given July 1
3rd waiver	7/1/91	\$91,592	\$80,138	Raises given

In the case cited above, the employee's salary increase was more than the annual five percent stipulated in the contract and also before the employee served under the contract for a one year period. Two increases were awarded prior to the completion of a full year's service. One of these increases was awarded in conjunction with the contractor's practice of awarding salary increases in July. We do not agree that due to this contractor's practice, it was USAID's duty to fund such raises which are contrary to contract provisions. The contract provision limiting increases in salaries is to safeguard the government from entering into contracts wherein increased salaries are provided to employees who have worked under the contract for less than a year. The contracting officer is given the latitude to approve increases which fall outside the boundaries of the contract limits. Given the high salary already provided this employee (above the FS-1 ceiling), raises should have been limited to the ceiling contained within the contract, i.e. five percent per year of service.

In conclusion, RSM/EA's scrutiny of salaries needs to be intensified to assure adherence to provisions incorporated into contracts intended to protect against excessive salary amounts. Such salary reviews should also be fully documented to provide evidence that personnel compensation negotiated and payable under AID contracts is at the minimum levels necessary to attract the required technical services.

Management Comments and Our Evaluation

USAID/Thailand Regional Support Mission was not in complete agreement with recommendation No. 2.1 and did not address recommendations 2.2 and 2.3.

For recommendation 2.1, they cited that it is difficult to ensure that contractor salaries requiring USAID concurrence are submitted for approval with historical salary information. Nonetheless, it is in the contracts and therefore, the responsibility of Contracting Officers to ensure compliance. If the Contracting Officer considers the requirement difficult to ensure, he should modify the clause to one which is both reasonable and enforceable.

The Mission also disagreed with our comment that USAID lacks assurance that excessive contractor salary costs were not being incurred. They stated that the contract puts the burden on the contractor to comply with terms, and that periodic audits and FAR cost principles will also act to limit excessive salary costs. However, we believe that it is in the Government's interest to identify excessive salaries at the earliest time possible. Such an opportunity is provided to contracting officials by the contract provision cited above. We also feel that reliance on audit is not sufficient.

The Mission further disagreed with one case cited, where the employee received a salary increase of over 250 percent from his previous salary, believing that the position warranted it. The salary agreed to was actually the amount unilaterally established by the applicant. We saw no evidence that the Contracting Officer considered the applicant's previous salary, or whether the amount proposed was at the minimum level necessary to attract these needed services. An attempt to negotiate the salary would have revealed whether the salary proposed by the applicant was an inflated amount. We contend that the 250 percent salary increase was questionable since factors discussed above (such as the previous salary amount) were not considered.

This recommendation is therefore unresolved pending agreement upon action to be taken.

Incomplete/Inaccurate Biographical Data Sheets were Accepted

Although most biographical data sheets were properly filled out, in accordance with guidance provided on the forms, some that were

submitted were either not timely or complete, and in one case, inaccurate. This occurred because USAID/Thailand Regional Support Mission/East Asia (RSM/EA) did not evaluate biographical data sheets in all cases and return the flawed ones to the contractors for resubmission. Failure to submit biographical data sheets in a timely fashion also hinders USAID officials in their evaluation of the propriety of salaries because reviews cannot be fully accomplished without the information contained in the forms.

Recommendation No. 3: We recommend that RSM/EA Contracting Officer ensure that biographical data sheets are prepared in accordance with USAID guidance.

Information contained in biographical data sheets is used as the basis for decisions made by USAID regarding the appropriateness of the qualifications and salary requirements of the prospective contractor's employees. The Federal Acquisition Regulations require the contractor to furnish Contractor Employee Biographical Data Sheets on (1) all individuals to be sent out of the U.S.; and (2) any employees designated as "key personnel".

Our review of 65 biographical data sheets disclosed that 13 of the forms submitted were either not timely, incomplete, or inaccurate (in one case).

For example, we found inaccurate information on one employee's biographical data sheet which specified the employee's previous salary as \$21,000. Based on this, the contractor negotiated a salary of \$32,000, an increase of 52 percent from the previous salary. (USAID approval was not provided as previously discussed on page nine.)

When we verified the salary however, we found that the data presented in the biographical data sheet was incorrect. Instead of \$21,000 the previous salary was \$16,000 - \$5,000 less than that certified in the biographical data sheet. The employee, therefore, actually received an unjustified increase in salary of 100 percent.

When we asked the contractor to justify the salary increase given the employee, the contractor explained that the negotiated salary was based on employee's salary history, qualifications and experience, and the equivalent salary rate in the open market.

When questioned about the salary misinformation certified on the biographical data sheet, the contractor explained that certain benefits provided by the previous employer and not by the present contractor were monetized and used to increase the base salary. Inflating the salary by monetizing benefits foregone in accepting a new job is not an acceptable practice. Such an exercise is contrary to the stipulated instructions contained in the biographical data sheets which define and limit salary as:

" - basic periodic payment for services rendered. Exclude bonuses, profit-sharing arrangements, commissions, consultant fees, extra or overtime work payments, overseas differentials, or quarters, cost of living or dependent education allowances". (Emphasis added)

It appears that the contractor either did not read or failed to understand the definition of salary to be provided on the biographical data sheet. The contractor further explained that the benefits monetized included bonuses, dental/medical benefits, and an annuity which provided the employee the equivalent of one month compensation for each year of service. The employee's salary was further inflated by adding a projected annual step salary increase and an across-the-board salary increase not yet realized.

Obviously, the methodology used in arriving at the previous salary was flawed and contrary to the direction provided on the biographical data sheet. The previous salary should be the basic compensation received and not include other incidental benefits/payments.

The contractor's calculations had an additional defect. The benefits "monetized" were in fact also provided by the new contractor! Thus, changing employers did not result in loss of benefits provided to the employee, ie. annual bonus, health insurance and provision for termination (one month's salary for each year of service).

This employee's salary was not approved by RSM/EA officials (see page nine); nor was there any evidence found to indicate that the biographical data sheet was reviewed. As a result of RSM/EA's omission and the contractor's miscalculations, this employee was provided an overly generous salary that is not in keeping with USAID policy to minimize salaries.

We noted other anomalies in 12 other biographical data sheets. Ten of the biographical data sheets were not certified by the contractor as required. The other two were submitted six months after the employees had commenced working under the USAID contract. Failure to certify biographical data sheets introduces an element of uncertainty to the validity of the information provided. Uncertified biographical data sheets should not be accepted. The contractor should be required to resubmit properly certified forms. Biographical data sheets should also be submitted in a timely fashion to permit USAID officials the opportunity to use them in establishing the qualifications of applicants and the propriety of salaries to be awarded.

We also observed some practices, which were not strictly salary issues, but formed part of the total compensation package. These are discussed below.

Management Comments and Our Evaluation

USAID/Thailand Regional Support Mission did not address Recommendation No. 3. This recommendation is unresolved, pending agreement upon action to be taken.

Excessive Housing Benefits Are Being Paid To One Contractor's Employees

One USAID/Thailand Regional Support Mission/East Asia (RSM/EA) contractor has U.S. personnel posted in Manila whose housing costs are above those established by the USAID Mission at that location. This occurred because RSM/EA officials were not knowledgeable about housing costs in Manila and thus they did not know that such costs were excessive. As a result, RSM/EA is reimbursing the contractor for excessive housing costs of about \$16,300 annually.

Recommendation No. 4: We recommend that RSM/EA Contracting Officer ensure that limitations on housing costs at its client missions are included in all contracts.

FAR 31-204 states that costs shall be allowed to the extent they are reasonable, allocable, and determined to be allowable.

One RSM/EA contractor has three employees posted in Manila with unreasonable housing costs. RSM/EA officials were not knowledgeable of the Manila housing market. Consequently, they were unaware that housing expenditures were excessive.

In order to ensure that housing costs reimbursed are reasonable, USAID/Philippines established the following policy:

"The Contractor may provide its expat offshore hire regular employees a quarters allowance in accordance with USAID/Philippines policy which is currently as follows: with one or more dependents -\$26,000 per year, with no dependents - \$24,000 per year."

Three of the contractor personnel are living in quarters with rentals in excess of the maximum USAID/Philippines established. Two of the employees are housed in a luxury village which USAID/Philippines has considered too expensive for any current USAID direct-hire personnel (other than the Mission and Deputy Director). When we drove by one of the residences, we were unable to see the house clearly because of the high seven foot walls surrounding the property but found at least two of the three residences have swimming pools.

RSM/EA officials did not check on the maximum housing allowance established for Manila. RSM/EA officials explained that initially, the contractor employees were to be posted in another country and the housing costs were budgeted and approved for that market. When the employees were posted in Manila however, no additional review was conducted.

As a result of RSM/EA's failure to incorporate the limitation imposed by USAID/Philippines, excessive housing costs totaling \$16,300 are being incurred annually.

Management Comments and Our Evaluation

The Mission response stated that the RCO (Regional Contracting Officer) did not agree with the wording of Recommendation No. 4. Since the FAR cost principles and the AIDAR clause on allowances already set cost standards for contractors, the Mission believes that our recommendation will limit the Contracting Officers.

FAR cost principles establish that costs shall be allowed to the extent that they are reasonable, allocable, and determined to be allowable. Because USAID/Thailand Regional Support Mission provides contracting support to various countries, its Regional Contracting Officer is at a disadvantage when determining the reasonableness of housing costs in other countries. To avoid reimbursement of excessive housing costs, we feel that limitations on housing costs at its client missions should be included in all contracts.

The Contracting Officer also stated that he is uncertain if the housing costs cited in the report could be considered unreasonable. We do not share his uncertainty because **the housing costs exceeded the ceiling established by USAID/Philippines for contractor housing.**

This recommendation is unresolved, pending agreement of action to be taken.

Lodging costs not actually incurred may have been reimbursed

Two other matters which came to our attention warrant action. RSM/EA reimbursed the lodgings portion of per diem to one contractor who used the flat rate for a period of TDY. Also, a third country national is being provided post differential using justification which is not in accordance with the purpose and intent of the authority to grant post differential.

RSM/EA did not ensure that reimbursements to one contractor for hotel lodgings were based on actual expenditures as provided by that company's policy and USAID guidance. For over a year and a half, RSM/EA officials were unaware that the contractor was providing its employees a flat rate per diem ¹. This could have resulted in reimbursement of some non-incurred costs and a windfall to contractor personnel. On December 7, 1993, RSM/EA's Contracting Officer informed the contractor of concern over the use of the flat rate and stipulated that only actual expenses (lodgings plus system) would be reimbursed up to the maximum allowed under U.S. Government travel regulations.

¹ U.S. Government travel regulations provide that a traveller can be reimbursed for expenses up to a certain amount per day (per diem). Worldwide per diem rates include a maximum amount for lodging expense and a fixed amount for meals and incidental expenses (M&IE). Receipts for lodging are required, however, and if no hotel costs are incurred, the traveller is not entitled to reimbursement.

Recommendation No. 5: We recommend that the RSM/EA Controller review this contractor's travel to determine if unallowable travel claims were reimbursed.

AID Handbook 22, Appendix 9A states that:

"For travel commencing on or after December 1, 1990, a uniform worldwide lodgings-plus per diem computation system became effective for all official travel within and outside the continental United States".

Under the lodgings-plus system, reimbursements are limited to actual lodging expenses (up to a maximum lodging amount) plus an amount for meals and incidental expenses.

FAR 31-205-46 also states "(a)(1) Costs for transportation, lodging, meals and incidental expenses incurred by contractor personnel on official company business are allowable subject to the limitations contained in this subsection...." Therefore, costs **not incurred** by contractor personnel are unallowable. Thus, if per diem costs for lodging are reimbursed in excess of actual costs incurred, that portion in excess of actual costs is an unallowable cost and should be recovered.

For one contract, the project officer found that since inception of the project (in August 1992) the contractor had reimbursed employees at the maximum per diem rate for lodging costs without requiring supporting documents for lodging expenses as required by the company's policy. To prevent further reimbursement of unallowable costs, the Contracting Officer directed the contractor to use the lodgings plus system.

We asked the contractor for supporting documentation, such as hotel receipts which would identify actual lodging costs incurred. However, we were informed that hotel receipts for travel prior to December 1993 were not available. Therefore, there was no way to determine whether the contractor's personnel were reimbursed per diem for lodging costs in excess of their actual costs, potentially resulting in windfall profits.

We had inquired whether other contractors were being reimbursed on a flat rate per diem basis, with a view toward recovery of any reimbursement of costs not actually incurred. The RSM/EA Controller disagreed with our interpretation of FAR 31-205-46, stating that the costs were actually incurred by the contractor when the contractor reimbursed his employees. We have requested a ruling from IG/Legal Counsel on this issue.

Management Comments and Our Evaluation

The Mission agreed that the contractor may have mischarged on some travel costs and will further review these charges. However, the Mission does not consider it likely that documentation exists for review. This recommendation is resolved and will be closed upon completion of review.

Post Differential Paid to One Third Country National is Questionable

One Third Country National (TCN) contractor employee was provided a post differential based on a justification which was not in accordance with the purpose and intent of the authority to grant post differential. This occurred because USAID/Thailand Regional Support Mission/East Asia (RSM/EA) considered payment of the differential automatic, and did not consider the basis for this allowance. As a result, unwarranted post differential, totaling \$3,900 annually, is being incurred.

Recommendation No. 6: We recommend that RSM/EA Controller review the payment of post differential to the Third Country National.

Standardized Regulation 512 specifies "post differential is designed to provide additional compensation to employees for service at places in foreign areas where conditions of environment differ substantially from conditions of environment in the continental United States and warrant additional compensation as a recruitment and retention incentive".

With regard to TCNs, USAID Handbook 14, 722.170 (c) specifies that TCNs and CCNs, hired abroad for work in a cooperating country, are not eligible for allowances or differentials under USAID-direct contracts, unless authorized by the Mission Director or the Assistant Administrator having program responsibility for the project.

While mission directors and assistant administrators, have the discretionary authority to grant TCNs allowances and differentials, the authorization for waivers should be justified whenever an exception to USAID policy is granted.

In this case, post differential was granted to an employee when he was transferred from his domicile in Manila (where he was a cooperating country national) to Bangkok where he became a third country national. In essence, the TCN was transferred to a city with better environmental conditions than the city where he resided. Consequently, no basis exists for the payment of this additional compensation. The use of post differential under these circumstances is not in accordance with the purpose and intent of the authority to grant post differential. In our opinion, such compensation is unjustified.

USAID policy (HB 11, Appendix 4A, 3b) regarding post differential for TCNs is defined in even greater detail for Borrower/Grantee Contracts. It specifies:

"Post differential is an additional compensation for service at places in foreign areas where conditions of environment differ substantially from conditions of environment in the contractor's home country and warrant additional compensation as a recruitment retention incentive."

The justification used by the USAID for granting post differential to the TCN was as follows:

"In order for him (TCN) to be a participating and equal member of this team responsible for project activities ..., benefits must be equivalent to those of the other team members. To provide less would mean the loss of the services of (the employee)".

Whether other team members receive or do not receive post differential should not be a consideration. A determination of the appropriateness of providing post differential should be based on the intent and purpose of such a benefit, and not on factors unrelated to this issue. There are some areas where it is USAID policy to establish "equal" treatment of all contractor employees such as in travel, where travel and transportation benefits shall be provided TCN and CCN employees on the same basis as for all other employees of the contractor, or in the Equal Opportunity area. However, advocating an equality of benefits or compensation to employees on the grounds that all participate equally on the team is unreasonable, particularly if the concept were extended to salaries as well.

Comments made by the previous contracting officer indicate the decision was made rather routinely. The Contracting Officer admitted he did not think about the basis for post differential. The authorization to provide allowances and post differential was initiated by the TCN who sent an e-mail indicating "he wanted all the benefits when he moved overseas relating to allowances".

In conclusion, the payment of post differential under the circumstances cited above is unwarranted and not in accordance with the purpose and intent of the provision for post differential. A separate memorandum will be sent to the State Department's Office of Allowances (A/ALS). We feel that considerable savings could be effected worldwide by not automatically granting post differential to TCNs without consideration of conditions at the post from which they were hired.

Management Comments and Our Evaluation

The Mission did not agree with recommendation number six. They felt no further action was necessary since the authorized personnel approved the differential. The Mission also felt that the section on differential should not be in the final report.

We continue to contend that the post differential provided to the Third Country National was based on a justification which was not in accordance with the purpose and intent of S.R. 512 and the authority to grant post differential. Thus, it should not have been provided. This recommendation is unresolved pending agreement of action to be taken.

SCOPE AND METHODOLOGY

The Office of the Regional Inspector General for Audit/Singapore, audited selected systems and procedures related to Regional Support Mission/East Asia's (RSM/EA) controls over its Contractors and Subcontractor staffing and salary awards. The audit covered 9 active contracts with a estimated total award of \$68.7 million. The fieldwork took place from November 29, 1993 through March 11, 1994, and included work at the RSM/EA office in Bangkok, USAID/Philippines and at several contractors' and subcontractors' offices in Manila and Bangkok. The audit was performed in accordance with generally accepted government auditing standards.

The Mission Director made various representations concerning the management of the contractor and subcontractor salary and staffing levels in a management representation letter signed July 8, 1994. This written representations have been included as part of the Mission comments attached to this report as Appendix II.

The audit methodology included reviewing contract files for the 9 active contracts that were awarded by RSM/EA. For objective one, we reviewed all 9 contracts to determine whether replacements of key personnel were properly approved and whether the replacements were of comparable quality and experience.

For audit objective 2, we reviewed 6 contract files in detail including biographical data sheets of key personnel, technical and cost proposals. We held interviews with RSM/EA and USAID/Philippines officials and visited two subcontractors' offices located in Manila and Bangkok. These 6 contracts accounted for about 61 percent (\$41.6 million) of the total audit universe. Our tests were to determine whether contract personnel salaries were justified in each case by the employee's salary history, educational background and work experience.



U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT, THAILAND
REGIONAL SUPPORT MISSION FOR EAST ASIA

MEMORANDUM

DATE: July 8, 1994

TO: Mr. Richard Thabet, RIG/A/Singapore

FROM: Eugene Morris, Director (Acting), RSM/EA, Thailand
J.C. Stanford, AID Representative (Acting), ASEAN

SUBJECT: Comments on RIG/A/S draft audit report on Contractor and Subcontractor Staffing and Salary Awards.

General Comment: The draft seems to draw inferences of weak internal controls and high vulnerability based upon lack of documentation, rather than on the fact that reviews were completed and approvals obtained. We believe the fact that few if any instances of inappropriate staffing or salary awards were found contradicts the statements about weak controls and high vulnerability.

1. Page i, Background, last sentence; the sentence needs to be rewritten to be more accurate. It now seems to indicate that programs are managed by the contracts office. Similar language appears in one or two places elsewhere in the draft report.
2. Page 3;
 - a. Rather than use the word "bid", the Regional Contracting Officer (RCO) thinks that "proposal" would be better.
 - b. Last section refers to "because internal controls were weak" and at the top of page 4, "left itself vulnerable". However, at the beginning on page 3 the report states all substitutes were of comparable credentials and performing satisfactorily. Thus, the basis for the audit - are personnel being replaced shortly after award and of not comparable experience - seems to be unfounded. The only weakness is documentation in some instances. We agree the documentation should be better but think the internal controls and vulnerability issues are overemphasized given the findings on the substance.
3. Page 4; There is reference to Handbook 11, which is host country contracting, while the audit focused on AID direct contracts. However, the intent of the italicized statement is appropriate in any case.

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4. Page 5, second paragraph refers to the CO's "failure" to incorporate the requirement. Although this language is found in most contracts with key personnel, the RCO is not sure it is required and the fact that it is not in this contract may be due to an oversight or may be intentionally left out. We are not sure on what basis the audit finds this a failure.
5. Page 6, last sentence; We are not sure the fact that a written approval is not in the file AID "will" compromise its position in a dispute over non-performance. This seems like a very debatable statement and we don't really see the relevance to this audit.
6. Page 7; second paragraph states that there is "little assurance" excessive contractor salary costs are not being incurred. The RCO disagrees. The contract puts the burden on the contractor to comply with terms and there are contractual protections i.e. FAR cost principles, contractor personnel policies, periodic audit. Is this saying we can not rely on the FAR?
7. Page 7; Recommendation 2.1 is difficult to "ensure".
8. Page 8; second to last paragraph states salaries below the FS-1 max. need to also be fully justified even though formal approval not required. Who justifies and in what form? This seems to be saying that the CO needs to have justifications in his file for every salary regardless of whether approvals are required or not. The RCO think this places an unnecessary administrative burden on the whole process which is not necessary.
9. Page 9 refers to several examples but without reference to the contract or individual we can't tell what the circumstances are.
10. Page 10 and 11; this discusses the one case where the employee received a salary increase over 250 percent from previous salary. The Contracting Officer believed the position warranted it. On page 8 and again on page 10 the auditors state that salary should be at the minimum levels necessary to attract needed services in a competitive situation. This is following market value as a means of establishing salary (which is in line with current AID guidance and not salary history as stated in the middle of page 11) and this is what the CO did in this case. Thus the CO seems to be in line with the auditors approach not out of line. The RCO agrees there could be better explanation in the file but thinks the CO's judgement was sound and not "arbitrary". We suggest the word "arbitrary" be deleted as this claim is unsubstantiated by the substance of the audit findings.

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11. Page 13; The first paragraph states the provision limiting salaries to one year to protect the government from entering into contracts where the salaries are increased after less than a year. This is basically correct but a new contract which uses an ongoing employee with the firm may provide the individual a increase based on his time with the firm not necessarily under this contract.
12. Page 15; The RCO does not agree with the wording in recommendation 4. The FAR cost principles and the AIDAR clause on allowances already set cost standards. He thinks the decision on whether additional cost limitations on housing costs are necessary is for the CO and Mission management to determine. This recommendation seems to be limiting the CO's ability to write contracts and is requiring additional clauses beyond those in the FAR and AIDAR. This particular case did not impose Philippine Mission policy on housing costs when it was competed and the contractor is not bound by it but is bound by the cost principles. While we should review these costs and may want to make some changes we are not sure the costs are unreasonable (other official Americans live in this compound) under the terms of the contract. What does the seven foot wall have to do with anything? Are pools unallowable or unreasonable under this contract?
13. Page 18; LBI may have mischarged on some travel costs prior to our Dec. 7, 1993 letter. However, as a general matter, the RCO does not completely agree with the auditor's interpretation of the FAR cost principles and think this general discussion should be removed. (for example the last para. on page 18.) USAID will attempt to review these costs. However, given that the contractor policy did not require documentation of lodging costs, it is unlikely that documentation currently exists for review.
14. Page 19; Post Differential. The ASEAN Representative authorized post differential in a Action Memorandum dated October 26, 1992. It is reasonable and done properly so we don't think this section should be in the final report. Moreover, the contractor has actually minimized the allowances that could have been reimbursed based on the AID Representative authorization.
15. Page 21; Conflict of interest - We think this issue should be pursued by the auditors separately. There is no recommendation, it does not relate to the basis for this audit and thus we think should be left out of the final report. A separate report and handling through the normal channels that deal with possible conflicts of interest would seem to be the way to go on this.

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U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT, THAILAND
REGIONAL SUPPORT MISSION FOR EAST ASIA

REPRESENTATION LETTER

July 8, 1994

Mr. Richard C. Thabet
Regional Inspector General/Audit
Regional Inspector General, East Asia
Singapore

Dear Mr. Thabet:

This is in regard to the audit which your staff conducted in May, 1994 on "USAID/Thailand RSM/EA Contractor and Subcontractor Staffing and Salary Awards."

We asked the most knowledgeable, responsible members of the staff, particularly those in the Office of Regional Procurement and the Office of the AID Representative to ASEAN (OAR/ASEAN), to make available to you all records in our possession for the purpose of this audit. Based on the representations made to us, we believe that those records are accurate and complete, and that they constitute a fair representation as to the status of contractor/subcontractor staffing and salary awards.

Specifically, we confirm that:

- A. RSM/EA and OAR/ASEAN are responsible for the internal control system, for compliance with applicable U.S. laws and AID regulations, and for the fairness and accuracy of the accounting and management information;
- B. To the best of our knowledge and belief, RSM/EA and OAR/ASEAN have made available to you all the management information related to the audit objectives;
- C. To the best of our knowledge and belief, RSM/EA and OAR/ASEAN have disclosed any known irregularities which we consider substantive involving Mission management and employees with internal control responsibilities;
- D. To the best of our knowledge and belief, as laymen and not as lawyers, RSM/EA and OAR/ASEAN have not withheld information about material noncompliance with AID policies and procedures or violation of U.S. laws and regulations;

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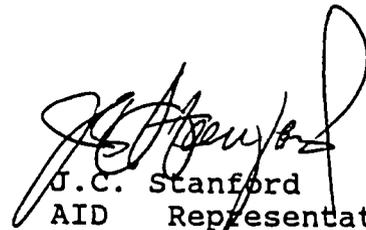
- E. To the best of our knowledge and belief, RSM/EA and OAR/ASEAN are not aware of any material instances attributable to contractor/subcontractor staffing and salary awards where financial or management information has not been properly and accurately recorded or reported, other than the findings in the audit report; and
- F. To the best of our knowledge and belief, RSM/EA and OAR/ASEAN have no information about other organizations which would affect the integrity of the contractor/subcontractor staffing and salary awards.

Following our review of your draft audit report and further consultations with our staff, we know of no other facts as of the date of this letter (other than those expressed in our enclosed comments on the draft report) which, to the best of our knowledge and belief, would materially alter the conclusions reached in the draft report.

We request that this Representation Letter be included as a part of the official Management Comments on the draft report and that it be published therewith as an annex to the report.

Sincerely,


Eugene Morris
Mission Director RSM/EA
(Acting)


J.C. Stanford
AID Representative
ASEAN (Acting)

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