

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 16-61 Financial Audit

U.S. Department of the Army's Support for the
Afghan Ministries of Defense and Interior: Audit
of Costs Incurred by DynCorp International, LLC

**In accordance with legal requirements, SIGAR has redacted certain information deemed
proprietary or otherwise sensitive from this report.**



SEPTEMBER
2016

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT THE AUDIT REVIEWED

In 2010, the Army Contracting Command (ACC) awarded two contracts to DynCorp International, LLC (DynCorp). These contracts were intended to assist the Afghan government in assuming full responsibility for its security needs and to support efforts to build and sustain an effective and professional army and police force. On February 12, 2010, ACC awarded a \$232 million contract to support the Afghan Ministry of Defense. As of April 29, 2014, the contract had been modified 26 times, and project funding had increased to \$285 million. On December 20, 2010, ACC awarded a \$718 million contract to support the Afghan Ministry of Interior. As of April 29, 2014, the contract had undergone 33 modifications, and project funding had increased to \$1.1 billion.

SIGAR's financial audit, performed by Crowe Horwath LLP (Crowe), covered \$813,090,406 charged to the Ministry of Defense contract, and \$230,684,001 charged to the Ministry of Interior contract between February 12, 2010, and April 29, 2014. The audit objectives were to (1) identify and report on significant deficiencies or material weaknesses in DynCorp's internal controls related to the contracts; (2) identify and report on instances of material noncompliance with the terms of the contracts and applicable laws and regulations, including any potential fraud or abuse; (3) determine and report on whether DynCorp has taken corrective action on prior findings and recommendations; and (4) express an opinion on the fair presentation of DynCorp's Special Purpose Financial Statement. See Crowe's report for the precise audit objectives.

In contracting with an independent audit firm and drawing from the results of the audit, SIGAR is required by auditing standards to review the audit work performed. Accordingly, SIGAR oversaw the audit and reviewed its results. Our review disclosed no instances where Crowe did not comply, in all material respects, with U.S. generally accepted government auditing standards.

September 2016

U.S. Department of the Army's Support for the Afghan Ministries of Defense and Interior: Audit of Costs Incurred by DynCorp International, LLC

SIGAR 16-61-FA

WHAT THE AUDIT FOUND

Crowe identified four material weaknesses and one significant deficiency in DynCorp's internal controls, and four instances of noncompliance with terms of the contracts. Specifically, Crowe found that DynCorp was unable to provide adequate documentation to support the reasonableness of costs incurred under a competitive subcontract awarded to Alpha Omega Services (Alpha Omega) for support services at the Afghan National Police Training Facility at the Adraskan National Training Camp. Additionally, neither DynCorp nor Alpha Omega could provide the required receiving reports or inventory listings for six invoices for consumable goods, such as food, cleaning supplies, repair materials, and water deliveries. Crowe also noted that DynCorp failed to adequately support and document contract prices before awarding the subcontract to Alpha Omega.

As a result of these internal control weaknesses and instances of noncompliance, Crowe identified \$17,747,226 in unsupported costs—costs not supported with adequate documentation or that did not have the required prior approval. Crowe did not identify any ineligible costs—costs prohibited by the contracts, applicable laws, or regulations.

Category	Unsupported	Ineligible	Total Questioned Costs
Direct Costs	\$16,901,354	\$0	\$16,901,354
Indirect Costs	\$845,872	\$0	\$845,872
Totals	\$17,747,226	\$0	\$17,747,226

Crowe did not identify any prior reviews or assessments relevant to the contracts under audit or material to the Special Purpose Financial Statement.

Crowe issued an unmodified opinion on DynCorp's Special Purpose Financial Statement, noting that it presents fairly, in all material aspects, revenues earned, costs incurred, and the balance for the indicated period audited.

WHAT SIGAR RECOMMENDS

Based on the results of the audit, SIGAR recommends that the responsible contracting officer at ACC:

- Determine the allowability of and recover, as appropriate, \$17,747,226 in questioned costs identified in the report.**
- Advise DynCorp to address the report's five internal control findings.**
- Advise DynCorp to address the report's four noncompliance findings.**



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

September 30, 2016

The Honorable Ashton B. Carter
Secretary of Defense

General Joseph L. Votel
Commander, U.S. Central Command

General John W. Nicholson, Jr.
Commander, U.S. Forces–Afghanistan and
Commander, Resolute Support

General Dennis L. Via
Commanding General, U.S. Army Materiel Command

Major General James E. Simpson
Commanding General, U.S. Army Contracting Command

We contracted with Crowe Horwath LLP (Crowe) to audit the costs incurred by DynCorp International, LLC (DynCorp) under two Army Contracting Command contracts to support the Afghan Ministries of Defense and Interior.¹ Crowe's audit covered \$813,090,406 charged to the Afghan Ministry of Defense contract, and \$230,684,001 charged to the Afghan Ministry of Interior contract from February 12, 2010, through April 29, 2014. SIGAR's contract with Crowe required that the audit be performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Army Contracting Command:

- 1. Determine the allowability of and recover, as appropriate, \$17,747,226 in questioned costs identified in the report.**
- 2. Advise DynCorp to address the report's five internal control findings.**
- 3. Advise DynCorp to address the report's four noncompliance findings.**

The results of Crowe's audit are further detailed in the attached report. We reviewed Crowe's report and related documentation. Our review, as differentiated from an audit in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on DynCorp's Special Purpose Financial Statement. We also express no opinion on the effectiveness of DynCorp's internal control or compliance with the contracts, laws, and regulations. Crowe is responsible for the attached auditor's report and the conclusions expressed in the report. However, our review disclosed no instances where Crowe did not comply, in all material respects, with generally accepted government auditing standards issued by the Comptroller General of the United States.

¹ The Army Contracting Command awarded contracts W91CRB-10-C-0030 and W91CRB-11-C0053 to DynCorp to assist the Afghan government in assuming full responsibility for its security needs, and to support efforts to build and sustain an effective and professional army and police force.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

We will be following up with your agency to obtain information on the corrective actions taken in response to our recommendations.

A handwritten signature in black ink, appearing to read "John F. Sopko". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

(F-061)



DynCorp International, LLC

Special Purpose Financial Statement

Combined Security Transition Command-Afghanistan (CSTC-A) Afghanistan Ministry of Defense (MoD) and Afghan National Army (ANA) Program Support

NATO Training Mission – Afghanistan / Combined Security Transition Command - Afghanistan (NTM-A/CSTC-A) Afghanistan Ministry of Interior (MoI) and Afghan National Police (ANP) Mentoring/Training & Logistics Support Requirement

For the Period February 12, 2010 – April 29, 2014

(With Independent Auditor's Report Thereon)

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Transmittal Letter

August 29, 2016

To the Board of Directors and Management of DynCorp International, LLC
13500 Heritage Parkway
Fort Worth, Texas 76177

To the Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

We appreciate the opportunity to provide to you our report regarding the procedures that we have completed during the course of our audit of DynCorp International, LLC's ("DynCorp") contract numbers W91CRB-10-C-0030 and W91CRB-11-C-0053 for the period February 12, 2010, through April 29, 2014.

Within the pages that follow, we have provided a brief summary of the work performed. Following the summary, we have incorporated our report on the Special Purpose Financial Statement, report on internal control, and report on compliance. Accordingly, we do not express an opinion on the summary and any information preceding our reports.

When preparing our report, we considered comments, feedback, and interpretations of DynCorp, SIGAR, and the United States Army's Army Contracting Command provided both in writing and orally throughout the audit planning, fieldwork, and reporting phases. Management's responses to the findings have been incorporated herein as an appendix and are followed by the auditor's rebuttal.

Thank you for providing us the opportunity to work with you and to conduct the audit of DynCorp's contracts.

Sincerely,

A handwritten signature in black ink, appearing to read "Bert Nuehring".

Bert Nuehring, CPA, Partner
Crowe Horwath LLP

Summary

Background

DynCorp International, LLC (“DynCorp”) was awarded two contracts by the United States Army Contracting Command that are within the scope of this audit. The first contract, W91CRB-10-C-0030, funded the Combined Security Transition Command-Afghanistan, Afghanistan Ministry of Defense, and Afghan National Army Program Support, or the “CSTC-A” project. The second contract, W91CRB-11-C-0053, funded the NATO Training Mission – Afghanistan/Combined Security Transition Command – Afghanistan, Afghanistan Ministry of Interior, and Afghan National Police Mentoring/Training & Logistics Support Requirement, or the “AMDP” project.

The CSTC-A project’s original contract task order was issued effective February 12, 2010, and included both a base year and one option year. When awarded, the total estimated cost of the work under the contract, inclusive of the fixed fee, was \$232,425,687. As of April 29, 2014, the contract had been modified twenty-six (26) times. Through the modifications, the Government exercised the option year and increased the total obligated funds on the contract to \$285,340,579. DynCorp reported \$242,017,237 in total allowable costs incurred and fixed fee payments earned under the contract as of April 29, 2014. The project remains active.

With respect to the AMDP project, the original contract provided funding at the level of \$718,091,474. The contract was issued on December 20, 2010, and included an initial performance completion date of April 2013 plus an option year that the Government could elect to exercise. As of April 29, 2014, the Government had issued thirty-three modifications and exercised the option year reflected in the contract. The modifications increased the obligated amount to \$1,170,438,568. DynCorp reported \$834,305,588 in actual costs incurred and fixed fee payments earned under the contract as of April 29, 2014. As of the date of this report, DynCorp was continuing to execute work under this contract.

Throughout the projects’ periods of performance, DynCorp reported having accomplished the following key results (unaudited by Crowe):

CSTC-A

- Transitioned the Parwan Detention Facility in Bagram to Afghan control on September 9, 2012;
- Conducted mentoring of Afghan National Army officers and staff at the Afghan National Detention Facility/Pul-e-Charki, a 500-inmate facility ten miles east of Kabul; and
- Beginning in January 2013, initiated three courses of instruction that trained more than 450 Afghan commandos and rangers: Train the Trainer (T3), Basic Intelligence, and Advanced Intelligence.

AMDP

- Embedded Police Mentors and conducted more than 400 classes of 4,300 Afghan National Police (“ANP”) personnel, including coverage of more than 20 different course subjects.
- Executed complex demobilizations of five of the largest training sites while transferring over \$32,352,273 worth of property.
- Trained and certified 71 ANP Training & General Command staff officers as “mission capable”, which included completing 1,884 individual assessments, measuring 52,572 data points.
- At the end of the option period, DI certified 364 Afghan instructors as “mission capable”, which included conducting 1,090 instructor assessments, measuring 34,381 individual data points.
- Provided medical support, assisted in clearing biologically hazardous debris, and assisted in setting up defensive positions and coordinating personnel following various attacks in-country.

Work Performed

Crowe Horwath LLP (“Crowe”) was engaged by the Office of the Special Inspector General for Afghanistan Reconstruction (“SIGAR”) to conduct a financial audit of DynCorp International, LLC’s contracts W91CRB-10-C-0030 and W91CRB-11-C-0053 for the period February 12, 2010, through April 29, 2014.

Crowe completed the audit engagement in June 2015 and released its reports on the Special Purpose Financial Statement, internal control, and compliance dated June 24, 2015. Within the reports, Crowe reported an unmodified opinion on the Special Purpose Financial Statement, reported one material weakness and one significant deficiency in internal control, reported two instances of noncompliance, and questioned \$6,310,426.

Subsequent to the reports being released, DynCorp’s management expressed certain concerns to SIGAR regarding the audit findings and submitted documentation to SIGAR in support of its concerns. In response to the concerns raised by DynCorp and after reviewing documentation provided by DynCorp, SIGAR requested that Crowe conduct additional procedures pertaining specifically to the subcontractor identified in finding 2015-01 and the items reported as lost, stolen, damaged, or destroyed in finding 2015-02 of the initial audit report. Accordingly, Crowe withdrew the previously released reports on October 1, 2015.

Crowe completed its expanded procedures in January 2016, and released the corresponding reports dated July 11, 2016. As a result of the additional procedures performed, Crowe is reporting an additional three audit findings and an additional \$11,436,800 in questioned costs. Audit results are further detailed within the “Summary of Results” section.

Objectives Defined by SIGAR

The following audit objectives were defined within the *Performance Work Statement for Financial Audits of Costs Incurred by Organizations Contracted by the U.S. Government for Reconstruction Activities in Afghanistan*:

Audit Objective 1 – Special Purpose Financial Statement

Express an opinion on whether the Special Purpose Financial Statement for the task orders presents fairly, in all material respects, revenues received, costs incurred, items directly procured by the U.S. Government and balance for the period audited in conformity with the terms of the award and accounting principles generally accepted in the United States of America or other comprehensive basis of accounting.

Audit Objective 2 – Internal Controls

Evaluate and obtain a sufficient understanding of DynCorp’s internal controls related to the task orders; assess control risk; and identify and report on significant deficiencies including material internal control weaknesses.

Audit Objective 3 – Compliance

Perform tests to determine whether DynCorp complied, in all material respects, with the task orders’ requirements and applicable laws and regulations; and identify and report on instances of material noncompliance with terms of the award and applicable laws and regulations, including potential fraud or abuse that may have occurred.

Audit Objective 4 – Corrective Action on Prior Findings and Recommendations

Determine and report on whether the audited entity has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect on the special purpose financial statement.

Scope

The scope of the audit included the period February 12, 2010, through April 29, 2014, for the two contracts. The audit was limited to those matters and procedures pertinent to the contracts that have a direct and material effect on the Special Purpose Financial Statement (“SPFS”) and evaluation of the presentation, content, and underlying records of the SPFS. The audit included reviewing the financial records that support

the SPFS to determine if there were material misstatements and if the SPFS was presented in the format required by SIGAR. In addition, the following areas were determined to be direct and material and, as a result, were included within the audit program for detailed evaluation:

- Allowable Costs;
- Allowable Activities;
- Cash Management;
- Equipment and Property Management; and
- Procurement.

Methodology

To meet the aforementioned objectives, Crowe completed a series of tests and procedures to audit the SPFS, tested compliance and considered the auditee's internal controls over compliance and financial reporting, and determined if adequate corrective action was taken in response to prior audit, assessment, and findings and review comments, as applicable.

For purposes of meeting Audit Objective 1 pertaining to the SPFS, transactions were selected from the financial records underlying the SPFS and were tested to determine if the transactions were recorded in accordance with the basis of accounting identified by the auditee; were incurred within the period covered by the SPFS and in alignment with specified cutoff dates; and were adequately supported.

With regard to Audit Objective 2 regarding internal control, Crowe requested and the auditee provided copies of policies and procedures to provide Crowe with an understanding of the system of internal control established by DynCorp. The system of internal control is intended to provide reasonable assurance of achieving reliable financial and performance reporting and compliance with applicable laws and regulations. Crowe corroborated internal controls identified by the auditee and conducted testing of select key controls to understand if they were implemented as designed.

Audit Objective 3 requires that tests be performed to obtain an understanding of the auditee's compliance with requirements applicable to the contracts. Crowe identified – through review and evaluation of the contracts executed by and between DynCorp and the U.S. Army and the Code of Federal Regulations (“CFR”) - the criteria against which to test the SPFS and supporting financial records and documentation. Using sampling techniques, Crowe selected expenditures, payment requests submitted by DynCorp to the Government, procurements, and property and equipment inventories and dispositions for audit. Supporting documentation was provided by the auditee and subsequently evaluated to assess DynCorp's compliance. Testing of indirect costs was limited to determining whether indirect costs were charged to the U.S. Government in accordance with the rate limitations established within the contracts.

Regarding Audit Objective 4, Crowe inquired of both DynCorp and the U.S. Army regarding prior audits and reviews to obtain an understanding of the nature of audit reports and other assessments that were completed and that required corrective action. The purpose of the request was to identify any findings from prior engagements that may be direct and material to the Special Purpose Financial Statement and to determine if adequate corrective action had been taken with respect to the findings. Both DynCorp and the U.S. Army responded that there were no prior audits, reviews, or assessments performed that are pertinent to the contracts under audit. Accordingly, no procedures to follow-up on prior audit recommendations and/or findings were required.

Due to the location and nature of the project work, certain vendors and individuals who supported the project still residing in Afghanistan, physical structures that were maintained under the awards, and assets purchased with the Federal funds still being physically located in-country, certain audit procedures were performed on-site in Afghanistan, as deemed necessary.

Summary of Results

Upon completion of Crowe's audit procedures, Crowe issued its report on the Special Purpose Financial Statement, which contained an unmodified opinion on the SPFS.

With regard to matters of internal control and compliance, Crowe identified five findings because they met one or more of the following criteria: (1) significant deficiencies in internal control, (2) material weaknesses in internal control, (3) noncompliance with rules, laws, regulations, or the terms and conditions of the contracts; and/or (4) questioned costs resulting from identified instances of noncompliance. Other matters that did not meet the aforementioned criteria were communicated verbally to DynCorp.

Crowe also reported on both DynCorp's compliance with the applicable laws, rules, regulations, and the terms and conditions of the contracts, and on the internal controls over compliance. Four material weaknesses in internal control, one significant deficiency in internal control, and four instances of noncompliance were reported. Where internal control and compliance findings pertained to the same matter, they were consolidated within a single finding. A total of \$17,747,226 in costs was questioned as presented in **TABLE A** contained herein. The table presents costs questioned for each finding. Certain costs are questioned within multiple findings; therefore, a tally of unique questioned costs that excludes duplicated costs is also provided.

Crowe also requested copies of prior audits, reviews, and evaluations pertinent to DynCorp's financial performance under the contracts. Per communications with DynCorp and the U.S. Army, there were no such reports issued that were relevant to the contracts under audit.

This summary is intended to present an overview of the results of procedures completed for the purposes described herein and is not intended to be a representation of the audit's results in their entirety.

TABLE A: Summary of Findings and Questioned Costs

Finding Number	Matter	Questioned Costs	Cumulative Unique Questioned Costs
2015-01	Competitive Procurement and Reasonableness of Costs	\$17,747,226	\$17,747,226
2015-02	Missing items due to Lost Property Containers	\$0	\$17,747,226
2015-03	Certified Cost and Pricing Data	\$0	\$17,747,226
2015-04	Inadequately Supported Purchases of Consumables	\$6,535,403	\$17,747,226
2015-05	Accuracy of Information DynCorp Provided for the Consent to Subcontract	\$17,747,226	\$17,747,226
Total Questioned Costs			\$17,747,226

Summary of Management Comments

Management disagreed with each of Crowe's findings as follows:

- 2015-01: DynCorp believes that the competition was adequate, that a new price analysis completed in June 2016 supports the reasonableness of the costs, and that the administrative contracting officer's having directed DynCorp to expand AOS's services to additional zones indicates that the costs should not be questioned;
- 2015-02: DynCorp disagrees with the conclusion that the finding is a significant deficiency due to the containers having been allegedly moved by the U.S. Army without DynCorp's knowledge;



- 2015-03: Management believes that the AOS procurement reflected adequate price competition and that the goods and services are commercially available and, therefore, certified cost or pricing data is not required;
- 2015-04: Management contends that the allowability of costs recorded by DynCorp that pertain to a subcontractor is not governed by the terms and conditions of the prime contract, documentation provided was adequate to demonstrate that the goods were received; the contracting officer's representative acknowledged that services were performed by AOS; and DynCorp contends that the term "consumables" has been misconstrued; and
- 2015-05: The Government consented to the subcontracts and, per management's analysis, certified cost or pricing data was not required.

References to Appendices

The auditor's reports are supplemented by four appendices – **Appendix A** containing the Views of Responsible Officials, **Appendix B** containing the auditor's rebuttal to management's responses, **Appendix C** containing a lost, theft, damaged, destroyed report pertaining to finding 2015-02, and **Appendix D** containing a copy of the documentation that DynCorp provided in response to a request for the Alpha Omega Services subcontract, in its entirety.

INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT

To the Board of Directors and Management of DynCorp International, LLC
13500 Heritage Parkway
Fort Worth, Texas 76177

To the Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

Report on the Special Purpose Financial Statement

We have audited the Special Purpose Financial Statement ("the Statement") of DynCorp International, LLC ("DynCorp"), and related notes to the Statement, for the period February 12, 2010, through April 29, 2014, with respect to contract numbers W91CRB-10-C-0030 and W91CRB-11-C-0053.

Management's Responsibility for the Special Purpose Financial Statement

Management is responsible for the preparation and fair presentation of the Statement in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction ("SIGAR") in Appendix IV of Solicitation ID11140014 ("the Contract"). Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Special Purpose Financial Statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the Statement referred to above presents fairly, in all material respects, the revenues earned, costs incurred, and balance for the indicated period in accordance with the requirements established by the Office of the Special Inspector General for Afghanistan Reconstruction in Appendix IV of the Contract and on the basis of accounting described in Note 1.

Basis of Presentation

We draw attention to Note 1 to the Statement, which describes the basis of presentation. The Statement was prepared by DynCorp in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction in Appendix IV of the Contract and presents those expenditures as permitted under the terms of contracts W91CRB-10-C-0030 and W91CRB-11-C-0053, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the financial reporting provisions of the contract task orders referred to above. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended for the information of DynCorp International, LLC, the United States Army, and the Office of the Special Inspector General for Afghanistan Reconstruction. Financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued reports dated July 11, 2016, on our consideration of DynCorp's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of those reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DynCorp's internal control over financial reporting and compliance.



Crowe Horwath LLP

July 11, 2016
Washington, D.C.

Afghan Ministry of Defense Program Support Contract (CSTCA) & ANP-MOI Development Program (AMDP)
Special Purpose Financial Statement
W91CRB-11-C-0030 & W91CRB-11-C-0053
For the Period February 12, 2010, through April 29, 2014

	Questioned Costs				
	<u>Funding</u>	<u>Actual</u>	<u>Ineligible</u>	<u>Unsupported</u>	<u>Notes</u>
<i>Revenues</i>					
CSTCA-W91CRB-11-C-0030					
CLIN 0004-Phase In	\$ 5,141,864	\$ ██████████			4
CLIN 0001 - Services	140,601,785	██████████			
CLIN 0002 - Other Direct Costs (ODCs)	23,464,768	██████████			
CLIN 0001 - Services	70,000,000	██████████			
CLIN 0002 - Other Direct Costs (ODCs)	10,000,000	██████████			
CLIN 0001 - Services	32,628,654	██████████			
CLIN 0002 - Other Direct Costs (ODCs)	3,503,508	██████████			
Sub-Total: Revenue - CSTCA	\$ 285,340,579	\$ 230,684,001			
AMDP-W91CRB-11-C-0053					
Transition Clin-Labor & ODC	\$ 18,144,348	\$ ██████████			
CLIN 2-PMO-Labor	16,186,312	██████████			
CLIN 3-M&T-Labor	245,491,189	██████████			
CLIN 4-LSS-Labor	122,295,824	██████████			
CLIN 5-ODCs	396,014,543	██████████			
CLIN 7-IQ-Labor & ODCs	12,497,026	██████████			
CLIN 8-DoS Support	3,600,000	██████████			
CLIN 9-CF Support	8,516,784	██████████			
CLIN 10 - ANA Shouz Support	1,729,241	██████████			
CLIN 2-PMO-Labor	7,500,000	██████████			
CLIN 3-M&T-Labor	113,194,310	██████████			
CLIN 4-LSS-Labor	32,533,331	██████████			
CLIN 5-ODCs	186,042,534	██████████			
CLIN 7-IQ-Labor & ODCs	4,709,909	██████████			
CLIN 8-DoS Support	400,000	-			
CLIN 9-CF Support	1,583,216	██████████			
Sub-Total: Revenue - AMDP	1,170,438,567	813,090,406			
Total Revenues	\$ 1,455,779,146	\$ 1,043,774,407			

(Continued)

Costs Incurred

CSTCA-W91CRB-11-C-0030

CLIN 0004-Phase In	\$	5,141,864	\$	██████████
CLIN 0001 - Services		140,601,785		██████████
CLIN 0002 - Other Direct Costs (ODCs)		23,464,768		██████████
CLIN 0001 - Services		70,000,000		██████████
CLIN 0002 - Other Direct Costs (ODCs)		10,000,000		██████████
CLIN 0001 - Services		32,628,654		██████████
CLIN 0002 - Other Direct Costs (ODCs)		3,503,508		██████████
Sub-Total: Costs Incurred - CSTCA Project	\$	285,340,579	\$	230,759,455

AMDP-W91CRB-11-C-0053

Transition Clin-Labor & ODC	\$	18,144,348	\$	██████████
CLIN 2-PMO-Labor		16,186,312		██████████
CLIN 3-M&T-Labor		245,491,189		██████████
CLIN 4-LSS-Labor		122,295,824		██████████
CLIN 5-ODCs		396,014,543		██████████
CLIN 7-IQ-Labor & ODCs		12,497,026		██████████
CLIN 8-DoS Support		3,600,000		██████████
CLIN 9-CF Support		8,516,784		██████████
CLIN 10 - ANA Shouz Support		1,729,241		██████████
CLIN 2-PMO-Labor		7,500,000		██████████
CLIN 3-M&T-Labor		113,194,310		██████████
CLIN 4-LSS-Labor		32,533,331		██████████
CLIN 5-ODCs		186,042,534		██████████
CLIN 7-IQ-Labor & ODCs		4,709,909		██████████
CLIN 8-DoS Support		400,000		-
CLIN 9-CF Support		1,583,216		██████████

Sub-Total: Costs Incurred - AMDP	\$	1,170,438,567	\$	822,717,181	\$17,747,226	A, B, C, D
Total Costs Incurred	\$	1,455,779,146	\$	1,053,476,636		

Balance		\$	██████████	\$	17,747,226	6
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The accompanying notes to the Special Purpose Financial Statement are an integral part of this Statement.

**ANP-MOI Development Program (AMDP) and Afghan Ministry of Defense Program Support
Contract (CSTC-A)**

**Notes to the Special Purpose Financial Statement
For the Period February 12, 2010, through April 29, 2014**

Note 1. Basis of Presentation

The accompanying Special Purpose Financial Statement (the "Statement") includes costs incurred under ANP-MOI Development Program (AMDP) Contract Number W91CRB-11-C-0053 and Afghan Ministry of Defense Program Support Contract (CSTC-A) Contract Number W91CRB-11-C-0030 for the period February 12, 2010, through April 29, 2014. Because the Statement presents only a selected portion of the operations of DynCorp International, it is not intended to and does not present the financial position, changes in net assets, or cash flows of DynCorp International. The information in this Statement is presented in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction ("SIGAR") and is specific to the aforementioned Federal contracts. Therefore, some amounts presented in this Statement may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Basis of Accounting

Expenditures reported on the Statement are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 48 CFR Part 31, *Contract Cost Principles and Procedures*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Foreign Currency Conversion Method

For purposes of preparing the Statement, conversions from local currency to United States dollars were not required.

Note 4. Revenues

Revenues on the Statement represent the amount of funds to which DynCorp is entitled to receive from the United States Army Contracting Command for allowable, eligible costs incurred under the AMDP and CSTC-A contracts during the period of performance, inclusive of the fixed fee authorized by the U.S. Government.

Note 5. Costs Incurred by Funding Category

The AMDP funding categories presented and associated amounts reflect the element of cost line items presented within the following modifications: W91CRB11C0053-P00031 and W91CRB11C0053-P00032

The CSTC-A funding categories presented and associated amounts reflect the element of cost line items presented within the following modifications: W91CRB10C0030-P00021, W91CRB10C0030-P00023, and W91CRB10C0030-P00024.

Note 6. Balance

The balance of ██████████ presented on the Statement represents actual indirect costs incurred, but that are not currently reimbursable under the contracts as a result of the contracts' including a ceiling on indirect cost rates. The costs have neither been invoiced by DynCorp nor reimbursed by the United States Army Contracting Command. The costs represent amounts that may or may not be recovered by DynCorp pending the results of future indirect cost rate audits.

(Continued)

Note 7. Currency

All amounts presented are shown in U.S. dollars.

Note 8. Fixed Fee

The Government authorized a total of [REDACTED] in fixed fee for the two contracts, combined. Authorizations are as of MOD 34 for AMDP & MOD 24 for CSTC-A. As of April 29, 2014, [REDACTED] had been invoiced to the Government. The following table summarizes the status of the fixed fee billings.

Award Number	Total Authorized Fixed Fee	Fixed Fee Invoiced as of 4/29/2014	Remaining Fixed Fee Amount to Invoice
W91CRB-11-C-0030	[REDACTED]	[REDACTED]	[REDACTED]
W91CRB-11-C-0053	[REDACTED]	[REDACTED]	[REDACTED]
TOTALS:	[REDACTED]	[REDACTED]	[REDACTED]

Note 9. Program Statuses and Potential Future Adjustments

The AMDP and CSTC-A contracts remain open. DynCorp utilizes provisional rates for billing purposes and, therefore, future adjustments to the amounts presented on the Statement may be required as revised provisional rates or final rates are approved.

Note 10. Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to the April 29, 2014, period of performance. Management has performed their analysis through July 11, 2016.

Notes to the Questioned Costs Presented on the Special Purpose Financial Statement ¹

Note A. Questioned Costs – Competitive Procurement and Reasonableness of Costs

Finding 2015-01 identified \$17,747,226 in questioned costs, inclusive of \$16,901,354 in direct costs and \$845,872 in associated indirect costs, due to inadequate supporting documentation provided to support the reasonableness of costs incurred by Alpha Omega Services (“AOS”).

Note B. Questioned Costs – Inadequately Supported Purchases of Consumables

Finding 2015-04 identified \$6,535,403 in questioned costs in the AMDP contract, inclusive of \$6,223,839 in direct charges for AOS consumables and \$311,565 in associated indirect costs. DynCorp did not provide adequate supporting documentation to identify the nature and verify the amount of consumables that were purchased and whether the consumables were provided for and used on the projects.

Note C. Questioned Costs – Accuracy of Information DynCorp Provided for the Consent to Subcontract

Finding 2015-05 identified \$17,747,226 in questioned costs, inclusive of \$16,901,354 in direct costs and \$845,872 in associated indirect costs, due to inadequately supported assertions and representations made during the process of DynCorp’s obtaining the Administrative Contracting Officer’s consent to subcontract with AOS.

Note D. Presentation of Questioned Costs on the SPFS

Due to AOS’s costs, including the associated indirect costs, submitted to the Government for reimbursement being associated with various contract line items (CLINs) and there not being a specified CLIN for indirect costs, the total questioned cost amount of \$17,747,226 has been presented on the AMDP total costs incurred line of the SPFS.

¹ Notes to the Questioned Costs Presented on the Special Purpose Financial Statement were prepared by the auditor for informational purposes only and as such are not part of the audited Statement.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

To the Board of Directors and Management of DynCorp International, LLC
13500 Heritage Parkway
Fort Worth, Texas 76177

To the Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

We have audited the Special Purpose Financial Statement ("the Statement") of DynCorp International, LLC ("DynCorp"), and related notes to the Statement, for the period February 12, 2010, through April 29, 2014, with respect to contract numbers W91CRB-10-C-0030 and W91CRB-11-C-0053. We have issued our report thereon dated July 11, 2016.

Internal Control over Financial Reporting

DynCorp's management is responsible for establishing and maintaining effective internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management's authorization and in accordance with the terms of the contract; and transactions are recorded properly to permit the preparation of the Statement in conformity with the basis of presentation described in Note 1 to the Statement. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the Statement for the period February 12, 2010, through April 29, 2014, we considered DynCorp's internal controls to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of DynCorp's internal control. Accordingly, we do not express an opinion on the effectiveness of DynCorp's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

(Continued)

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies noted in Findings 2015-01, 2015-03, 2015-04, and 2015-05 in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency noted in Finding 2015-02 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

DynCorp International, LLC's Response to the Finding

DynCorp International, LLC's responses to the findings were not subject to the auditing procedures applied in the audit of the special purpose financial statement and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.

Restriction on Use

This report is intended for the information of DynCorp International, LLC, the United States Army, and the Office of the Special Inspector General for Afghanistan Reconstruction. Financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public.


Crowe Horwath LLP

July 11, 2016
Washington, D.C.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To the Board of Directors and Management of DynCorp International, LLC
13500 Heritage Parkway
Fort Worth, Texas 76177

To the Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

We have audited the Special Purpose Financial Statement ("the Statement") of DynCorp International, LLC ("DynCorp"), and related notes to the Statement, for the period February 12, 2010, through April 29, 2014, with respect to contract numbers W91CRB-10-C-0030 and W91CRB-11-C-0053. We have issued our report thereon dated July 11, 2016.

Management's Responsibility for Compliance

Compliance with Federal rules, laws, regulations, and the terms and conditions applicable to the contract task orders is the responsibility of the management of DynCorp International, LLC.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Statement is free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Findings 2015-01, 2015-03, 2015-04, and 2015-05 in the accompanying Schedule of Findings and Questioned Costs.

DynCorp International, LLC's Response to the Findings

DynCorp International, LLC's responses to the findings were not subjected to the auditing procedures applied in the audit of the special purpose financial statement and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

(Continued)

Restriction on Use

This report is intended for the information of DynCorp International, LLC, the United States Army, and the Office of the Special Inspector General for Afghanistan Reconstruction. Financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public.

Crowe Horwath LLP

Crowe Horwath LLP

July 11, 2016
Washington, D.C.

SECTION I - SCHEDULE OF FINDINGS AND QUESTIONED COSTS

2015-01: Competitive Procurement and Reasonableness of Costs

Material Weakness and Noncompliance

Condition: DynCorp issued a subcontract to Alpha Omega Services ("Alpha Omega") valued at \$6,906,093, which it stated was competitively awarded. The subcontract was subsequently modified three times, increasing the overall value by \$11,227,555 and arriving at a final subcontract amount of \$18,133,648. ██████████ in costs were recorded by DynCorp for Alpha Omega and submitted for reimbursement. DynCorp also recorded ██████████ in associated indirect costs by assessing indirect cost rates against the Alpha Omega charges.

With respect to the initial award, DynCorp requested proposals from "(2) subcontractors who specialize in these services and could meet the Mobilizing Schedule." The two hand-selected offerors were ACCL International ("ACCL") and Alpha Omega. However, DynCorp subsequently excluded ACCL from consideration for award because of DynCorp's understanding that ACCL could not fully mobilize by May 1, 2011. DynCorp apparently considered mobilization by May 1, 2011, to be a requirement of the subcontract. However, the May 1, 2011, mobilization date was not referenced as a requirement within the solicitation document and DynCorp did not obtain written documentation from ACCL to confirm DynCorp's assumption that ACCL could not mobilize by the aforementioned date.

When reviewing the procurement file support, we also noted that DynCorp met with Alpha Omega prior to issuing the solicitation and provided instruction to Alpha Omega regarding the price to be proposed and details regarding the solicitation. The documentation provided did not indicate whether the May 1, 2011, mobilization date was discussed at that time. In contrast, DynCorp did not provide similar documentation showing that ACCL was afforded the same opportunity and pricing guidance.

Based on our review of the source justification, price analysis, solicitation, purchase order, and email correspondence documentation provided, there were no other alleged deficiencies identified with respect to ACCL's proposal. DynCorp's price analysis for the initial award indicated that the Alpha Omega quote was ██████████ higher than ACCL's. However, the price analysis did not include an assessment of cost/price reasonableness, price comparisons, or additional support to indicate that the price proposed by Alpha Omega was reasonable. Further, DynCorp did not competitively bid the three subsequent modifications, which totaled \$11,227,555, and did not obtain cost and pricing data needed to support the reasonableness of the cost modifications.

Based on the above noted matters, there is insufficient supporting documentation to conclude that the subcontract between DynCorp and Alpha Omega was competitively awarded. Accordingly, the reasonableness of the resultant costs may not be assumed as a result of Alpha Omega's having been selected through a request for quotation process.

Criteria: As noted above, the competitiveness of the procurement is in question. In the absence of a fair, competitive procurement, one may not assume that the costs incurred are reasonable and, therefore, allowable. The following contract clause and excerpt from DynCorp's procedures address requirements to which DynCorp was subject with respect to its selection of Alpha Omega and costs incurred under the award to Alpha Omega.

FAR 52.244-5, *Competition in Subcontracting*, states:

(a) The Contractor shall select subcontractors (including suppliers) on a competitive basis to the maximum practical extent consistent with the objectives and requirements of the contract.

Pursuant to FAR 31.201-2 (d), a contractor is responsible for accounting for costs appropriately and for maintaining adequate supporting documentation to demonstrate compliance with the applicable federal cost principles.

(Continued)

With respect to reasonableness of costs, the commercial cost principles at FAR 31.201-3, *Determining Reasonableness*, state:

(a) A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person in the conduct of competitive business. Reasonableness of specific costs must be examined with particular care in connection with firms or their separate divisions that may not be subject to effective competitive restraints. No presumption of reasonableness shall be attached to the incurrence of costs by a contractor. If an initial review of the facts results in a challenge of a specific cost by the contracting officer or the contracting officer's representative, the burden of proof shall be upon the contractor to establish that such cost is reasonable.

Effect: The Government may have been overcharged as a result of improper procurement practices and Federal funding may have been improperly directed to a subcontractor as a result of inadequate competitive procurement procedures having been executed. In addition, in instances where subcontractor costs may be considered unreasonable (in whole or in part) and the prime contractor assesses indirect cost rates against the subcontractor costs, the prime contract may be reimbursed greater amounts of Federal funds than would otherwise be appropriate or necessary.

Questioned Costs: \$17,747,226, inclusive of [REDACTED] in direct costs plus [REDACTED] in indirect costs. The full amount of costs incurred for AOS are in question due to the absence of adequate supporting documentation to identify the portion of the subcontract amount and/or actual costs that may be considered reasonable or would otherwise have been incurred had the procurement been executed in accordance with the FAR requirements.

Cause: Per DynCorp, due to the passage of time and employee turnover, the circumstances specific to this procurement are unclear such that additional information, beyond what is in the procurement file, is unavailable. DynCorp considered the issuance of the solicitation to two potential offerors to be adequate irrespective of whether or not an offeror was subsequently excluded from consideration for award.

Recommendation: We recommend that DynCorp reimburse the Government \$17,747,226 or otherwise produce adequate supporting documentation to support the reasonableness of the costs charged for AOS.

Finding 2015-02: Missing Items due to Lost Property Containers

Significant Deficiency

Condition: We selected a sample of 50 out of 79,405 total equipment and property items for testing, including 25 for physical inspection in-country. Of the 25 items selected for in-country inspection, DynCorp was unable to locate seven items. The total acquisition cost for the seven items was \$2,382, as depicted in the table, below.

Sample Item #	Sensitive	Description	Tag Number	Owner ID	Acquisition Cost
CSTC-A-1	N	DISK DRIVE UNIT, Solid State Drive,480 GB, Internal 2.5 IN	CTS000006133	CAP	\$318
CSTC-A-3	Y	COMPUTER SYSTEM,DIGITAL	CTS000002059	GFP	\$1,286
CSTC-A-5	N	EXTERNAL HARD DRIVE - CATALOGING RQD B4 ACQ	CTS000004346	GFP	\$105
CSTC-A-9	N	CHAIR,OFFICE,ROLLER, BLACK	CTS000001240	GFP	\$125
CSTC-A-17	Y	HELMET, BALLISTIC	CTS000003039	GFP	\$149
CSTC-A-19	N	WARDROBE	CTS000001749	GFP	\$200
CSTC-A-22	N	DRYER CLOTHES, 3SWED5205SQ0	CTS000001928	GFP	\$199
TOTAL:					\$2,382

Per discussion with DynCorp and review of the associated Lost-Theft-Damage-Destroyed (LTDD) Report, the items were included within three containers that are presently missing. The three containers included items that were scheduled for transfer to the Afghan National Army. The replacement cost was reported by DynCorp as \$74,341 within the LTDD report.

Subsequent to the audit period, the DCMA granted relief to DynCorp for the items in question, and the Army Contracting Command has confirmed that DCMA was authorized to make the determination without Contracting Officer concurrence.

The LTDD report pertaining to this matter has been provided within **Appendix A** to this report.

(Continued)

Criteria: FAR 52.245-1 states:

(b) *Property management.*

- (1) The Contractor shall have a system to manage (control, use, preserve, protect, repair and maintain) Government property in its possession. The system shall be adequate to satisfy the requirements of this clause. In doing so, the Contractor shall initiate and maintain the processes, systems, procedures, records, and methodologies necessary for effective control of Government property, consistent with voluntary consensus standards and/or industry-leading practices and standards for Government property management except where inconsistent with law or regulation. During the period of performance, the Contractor shall disclose any significant changes to their property management system to the Property Administrator prior to implementation.
- (2) The Contractor's responsibility extends from the initial acquisition and receipt of property, through stewardship, custody, and use until formally relieved of responsibility by authorized means, including delivery, consumption, expending, sale (as surplus property), or other disposition, or via a completed investigation, evaluation, and final determination for lost, damaged, destroyed, or stolen property. This requirement applies to all Government property under the Contractor's accountability, stewardship, possession or control, including its vendors or subcontractors.

(f)(vi) *Reports.*

- (A) Loss, theft, damage, or destruction. Unless otherwise directed by the Property Administrator, the Contractor shall investigate and promptly furnish a written narrative of all incidents of loss, theft, damage or destruction to the property administrator as soon as the facts become known or when requested by the Government.

DynCorp's Property Management Plan, documented within Procedure Number 3.5.17, states: The process of moving all property (DI, government, or customer) from one point to another within the same facility or movement between facilities and includes changes in accountability and protection during movement. All items will only be moved under proper contract authority and this movement will be supported by approved documentation, e.g., purchase order/repair order, consignment or shipping order, site transfer, location change, etc.

Questioned costs: None as DynCorp was relieved of responsibility by DCMA subsequent to the audit period.

Effect: Property and equipment purchased by the Government may have been accessed or intercepted by improper individuals.

Cause: DynCorp did not obtain written authorization for the movement of the containers at the time they were removed. According to DynCorp, the containers were confiscated during a time that the containers were left unsupervised between February 20th and February 22nd of 2014.

Recommendation: We recommend that DynCorp 1) require that a written receipt be signed by any individual (either governmental or non-governmental) transferring or otherwise moving containers and other property or equipment from DynCorp's premises to another location; and 2) that DynCorp's Property Management Plan be modified to require that property pending movement be supervised or otherwise fully secured documentation for transfer and release has been received. No further corrective action is recommended with respect to the specific items that were lost.

(Continued)

2015-03: Certified Cost and Pricing Data (Compliance)

Material Weakness and Noncompliance

Condition: DynCorp issued a subcontract to Alpha Omega to provide life and mission support services at the Adraskan Expansion Compound. The initial award was valued at \$6,906,093, and was subsequently modified three times as follows:

- 1st modification: \$3,028,661.92 (September 29, 2011);
- 2nd modification: \$98,893.30 (December 11, 2011); and
- 3rd modification: \$8,100,000 (July 20, 2012).

Two modifications exceeded the \$700,000 threshold identified in the FAR and also contained in DynCorp's policy for triggering the requirement for submission of certified cost and pricing data and a Certificate of Current Cost or Pricing Data. DynCorp claimed that it was exempt from the requirement to provide certified cost or pricing data because its base subcontract with Alpha Omega was competitively awarded. However, the procurement documentation provided by DynCorp did not show that the base subcontract between DynCorp and Alpha Omega was competitively awarded. In addition, documentation indicating that the modifications were competitively bid was not provided. Therefore, DynCorp has not provided information sufficient to show that it was exempt from the requirement under FAR 52.215-13 to provide cost or pricing data.

In addition, DynCorp considered the ACO's provision of approval to the requested consent to subcontract to indicate that certified cost and pricing data were not required. However, evidence of the Contracting Officer's having waived or otherwise modified the contractual requirement for certified cost or pricing data with respect to subcontract modifications was not provided. Further, the ACO's consent does not expressly indicate that the requirement was waived, but rather DynCorp's consent requests included a representation to the ACO that adequate price competition was obtained. The modifications, however, were not competed. The ACO's consent letter states that, "This consent shall not relieve the prime contractor of any obligations or responsibilities it may otherwise have under the contract or under the law." A copy of the ACO's consent letter is included within **Appendix D** to this report.

Criteria: The U.S. Government incorporated the provisions of FAR 52.215-13, *Subcontractor Certified Cost or Pricing Data - Modifications*, into DynCorp's contract. The provision states, in part:

(b) Before awarding any subcontract expected to exceed the threshold for submission of certified cost or pricing data at FAR 15.403-4, on the date of agreement on price or the date of award, whichever is later; or before pricing any subcontract modification involving a pricing adjustment expected to exceed the threshold for submission of certified cost or pricing data at FAR 15.403-4, the Contractor shall require the subcontractor to submit certified cost or pricing data, in accordance with FAR 15.408...

DynCorp's Policy Number 3.5.33, *Truth in Negotiations Act (TINA)*, states the following with respect to certified cost and pricing data requirements:

I. PROCEDURE

It is DI's policy that all procurement activities under the auspices of US Government prime contracts and subcontracts comply with the provision of Public Law (PL) 87-653, known as the "Truth in Negotiations Act" (TINA), enacted by Congress in 1962.

Exceptions to Requesting Cost or Pricing Data

In accordance with FAR Subpart 15.403, the Procurement Organization is not required to obtain cost and pricing data from a prospective offeror if one of the following exists:

- Cost or pricing data is not required under the prime contract or subcontract under which DI is operating. To use this exception, the Sourcing Representative shall verify this fact and adequately document the procurement file.
- The procurement price is based on adequate price competition.

(Continued)

- Price is set by law or regulation (i.e., a regulated utility).
- The procurement price is below the threshold of \$700,000
- The procurement is placed under an active GSA Schedule (Multiple Award Schedule) or Information Technology Schedule Multiple Award Schedule Contract. (Commercial Item Exception).
- The procurement is for the acquisition of a commercial item.
- The procurement action is to modify a subcontract for commercial items.
- When a waiver has been granted by the CO.

Determining the Requirement to Request Cost or Pricing Data

If none of the exceptions apply, the Sourcing Representative shall require the offeror to submit cost or pricing data. This requirement shall apply to every procurement action, including change orders and subcontract modifications, when cost or pricing data is applicable.

Unless an exception applies, cost or pricing data is required:

- before the award of any negotiated agreement (except for such undefinitized actions as letter subcontracts)
- before the award of an agreement at any tier, if the supplier and each higher-tier subcontractor have been required to furnish cost or pricing data;
- before the modification of any sealed bid or negotiated agreement (price adjustment amounts will consider both increases and decreases).

Effect: The Government may have been overcharged due to unallowable, inadequately supported, or unreasonable costs having been included within the AOS pricing build-up. The risk of unreasonable costs being charged to the Government as a result of DynCorp's accepting cost/modification proposals that are insufficient for use in negotiations is also increased.

Questioned Costs: None due to the noted noncompliance not having a direct impact on the allowability of costs incurred. Costs associated with AOS have, however, been questioned within findings 2015-01, 2015-02, and 2015-05.

Cause: DynCorp misinterpreted the FAR requirement, which requires the submission of certified cost or pricing data for each procurement action that exceeds \$700,000 and for which an exception does not apply. DynCorp also considered the Government's provision of consent to subcontract to represent concurrence that not providing the data was appropriate or acceptable. DynCorp did not follow its internal policy requirements, which include obtaining certified data for modifications exceeding the TINA threshold.

Recommendation: We recommend that DynCorp issue written instruction to procurement staff reiterating the requirements of FAR 52.215-13 and noting the requirements that apply per procurement action. We further recommend that DynCorp retroactively obtain Certificates of Current Cost or Pricing Data from Alpha Omega for the modifications and base award.

Finding 2015-04: Inadequately Supported Purchases of Consumables

Material Weakness and Noncompliance

Condition: DynCorp subcontracted with Alpha Omega for the provision of certain goods and services covered within the scope of the AMDP contract. Of 131 AMDP transactions selected for testing, six corresponded to Alpha Omega invoices that included billings for “consumables.” The supporting documentation provided by DynCorp for the applicable invoice periods was insufficient to 1) determine the nature and volume of items classified as “consumables”; and 2) verify that the consumables were received and utilized for project (contract) purposes. In the absence of the receiving and inventory support required by the prime contract, it is unclear what types of items or quantities of consumables were purchased and delivered to support the amounts ultimately billed to the U.S. Government by DynCorp. Specifically, receiving support, itemized listings of deliveries and inventories of consumables received and invoiced, or other such documentation was not available.

In addition, “consumables” is not defined within the Alpha Omega purchase order or within the solicitation document that was sent to Alpha Omega. DynCorp provided two pages from the performance work statement accompanying DynCorp’s prime contract in response to a request for a definition of consumables. The term is undefined therein; however, DynCorp represented that the “consumables” invoice line item reflects the following: Meals/Food; Fuel; Laundry; Housekeeping; and Engineering.

The six applicable Alpha Omega invoices that were tested and contain consumables charges are identified in the following table:

Vendor/Employee	Description	Voucher Number	Invoice Number	Amount
Alpha Omega Services	09/11- CONSUMABLE	1754334	DY-1006	██████████
Alpha Omega Services	10/11- CONSUMABLE	1780683	DY-1008	██████████
Alpha Omega Services	11/11- CONSUMABLES	1811675	DY-1014	██████████
Alpha Omega Services	12/11- CONSUMABLES	1820431	DY-1016	██████████
Alpha Omega Services	01/12- CONSUMABLES O&M AT ADRAS	1964470	DY-1020	██████████
Alpha Omega Services	01/12- CONSUMABLES AT ADRASKAN	1881954	DY-1018	██████████
TOTAL DIRECT COSTS:				\$6,223,839

In addition to the direct costs above, a calculated ██████████ in indirect costs were charged by DynCorp through application of its overhead rates to the Alpha Omega charges.

With respect to receiving and tracking support, DynCorp asserted that the tracking of consumables was not required by the purchase order/subcontract due to its having a fixed unit price structure and, therefore, the tracking records were not maintained by Alpha Omega. However, the records were also not provided or maintained by DynCorp. A letter dated 20 July 2012 from the Administrative Contracting Officer (ACO) further indicates that the Government’s consenting to DynCorp’s request to subcontract work to Alpha Omega did not relieve DynCorp of “any obligations or responsibilities it may otherwise have under the contract.” Accordingly, the requirement to track consumables remained applicable to the work performed by DynCorp and subcontracted to Alpha Omega.

(Continued)

The DynCorp purchase order, which was provided in response to the request for a copy of the Alpha Omega subcontract, in its entirety, and the ACO's letter are included within **Appendix D** to this report.

Criteria: DynCorp's Performance Work Statement, a component of its contract with the U.S. Government, includes the following requirements applicable to tracking of consumables, as confirmed by Army Contracting Command:

3.2.12. Receiving Food

3.2.12.1. The Contractor shall be responsible for recording all received goods and shall maintain a log of all deliveries on site. The log shall contain a detailed explanation of the item(s) received, date received, condition received, receiving authority, and any notes on the shipment. This information shall be provided to the Dining Facility Manager for reporting purposes.

3.5 Custodial

3.5.1. The Contractor shall be responsible for all Custodial Services. This includes maintaining a supply of all consumables at the site and facilities and restocking those supplies as they are utilized. The Contractor is responsible for tracking the delivery of these consumables and the consumption rate. Consumable items, such as toilet paper, hand soaps and sanitizers, and cleaning products shall be distributed from central points.

3.6 Facility Operations & Maintenance

3.6.1.1. The Contractor shall maintain an inventory of adequate and applicable materials, consumables, parts, and tools at each location. The Contractor shall be responsible for managing the inventory and providing the U.S. Government with a copy of the report upon request. (The KO/ACO and COR shall be the authorized Government agents to request reports. Any other Government entity shall require COR approval to request any type of report. The Contractor shall not provide any reports to any outside agency without approval from the KO/ACO).

3.9 Plumbing and Water

3.9.3.1. The Contractor shall be responsible for the operation and maintenance of the site wells, water tanks, water purification, and water distribution systems. Water tanks shall be filled to capacity daily. All water deliveries must be logged with the time, date, and quantity of water delivered. These deliveries shall be reported daily to the site and facility Management Staff for reporting purposes. The log shall be made available upon request of the COR within 24 hours or provided immediately during a site inspection.

Pursuant to FAR 31.201-2(a) and 31.201-2(d), *Determining Allowability*, a cost is allowable only when it complies with all of the requirements of FAR 31.201-2, including compliance with the terms of the contract and for "accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles."

DynCorp implemented a process requiring the Program Manager to review vendor invoices and charges to ensure that costs recorded and billed to U.S. Government contracts are allowable in accordance with the FAR and the terms and conditions of the contract.

Effect: The Government may have funded consumables that were not necessary, appropriate, or eligible for reimbursement.

Questioned Costs: \$6,535,403, inclusive of ██████████ 9 in direct charges and ██████████ in associated indirect costs.

(Continued)

Cause: DynCorp failed to enforce the requirement to maintain logs of consumables deliveries by either incorporating the requirement in Alpha Omega's purchase order or designing and implementing a process to be executed by DynCorp's staff directly. DynCorp assumed that the requirement was inapplicable as a result of DynCorp's issuing a fixed unit price subcontract. The term "consumables" was not clearly defined by DynCorp within the subcontract documents.

Recommendation: We recommend that DynCorp take the following actions:

1. Either provide documentation that specifies what consumables and how many were delivered by the vendor to demonstrate the allowability of the costs incurred, or reimburse the U.S. Government in the amount of \$6,535,403; and
2. Document and disseminate to project staff a memorandum requiring that itemized listings of goods and services provided by vendors and invoiced to the Government via DynCorp be obtained from the vendor and validated by project staff receiving the goods and/or services prior to payment of invoices per the contract agreement.
3. Modify existing policies and procedures to ensure that contract requirements between DynCorp and the Government are passed down into any subcontracts that DynCorp subsequently executes.

(Continued)

2015-05: Accuracy of Information DynCorp Provided for the Consent to Subcontract

Material Weakness and Noncompliance

Condition: DynCorp awarded a subcontract to Alpha Omega valued at \$6,906,093. The subcontract was subsequently modified three times, increasing the overall value by \$11,227,555 and arriving at a final subcontract amount of \$18,133,648. Prior to awarding the subcontract or modifications to the subcontract, DynCorp developed "Advance Notification, ACO Consent" forms ("ACO Consent Request(s)") and submitted them to the Government to obtain consent to subcontract. Pursuant to FAR 52.244-2, as incorporated into DynCorp's contract with the Government, consent was required for all service agreements over \$50,000. With respect to the consent requests submitted by DynCorp, we noted the following matters:

1. The ACO Consent Request dated August 31, 2011, corresponding to the \$3,028,662 modification included an incorrect performance work statement (PWS) and responded affirmatively to the question "Was adequate price competition obtained or its absence properly justified" and notes that the reader should "see Technical - Price Evaluation". However, it is unclear whether the technical - price evaluation was provided as it is not a referenced attachment on page 3 of the consent request and was not included in the documentation pertaining to AOS provided to Crowe by Army Contracting Command.
2. The ACO Consent Request dated November 23, 2011, corresponding to the \$98,893 modification, included DynCorp's affirmative response to the question "Was adequate price competition obtained or its absence properly justified".
3. The ACO Consent Request dated October 31, 2011, corresponding to the \$8,100,000 modification included the following response to the question "Was adequate price competition obtained or its absence properly justified?": "Yes, it was originally and this extension will allow to be re-competed." No documentation was provided indicating that the work was re-competed. Moreover, as stated above, the record does not show that the base subcontract between DynCorp and AOS was competitively awarded.
4. The ACO Consent Request dated October 31, 2011, corresponding to the \$8,100,000 modification asserted that "Cost and price data not required on this commercial service" in response to the question asking whether DynCorp performed cost or price analysis or price comparisons and obtained accurate, complete, and current cost or pricing data, including required certifications. A market research document provided by DynCorp and dated 21 April 2011, asserts that the goods and services are of a type available in the commercial marketplace. However, source lists to support the conclusion were not provided by DI or otherwise attached to the market research document as required by the document's instructions, and meeting notes were provided for a pre-solicitation conference with one offeror rather than for multiple offerors to support an adequate market's existence.

Lastly, the documentation provided was insufficient to demonstrate that the goods and services were commercial when considering 1) water plant operation/filtration plant equipment may not be considered an item sold, leased, or licensed to the general public or by non-governmental entities for purposes other than governmental purposes; 2) meal accounting systems for military dining facilities (inclusive of software, per AOS's proposal) may not be considered an item sold, leased, or licensed to the general public and customarily used by non-governmental entities; 3) the breadth of items included within the solicitation not customarily being combined or sold in combination to the public; and 4) documentation was not provided to clearly indicate that AOS provided similar services contemporaneously to the general public under the same or similar terms and conditions as those provided for the Government-funded project.

Criteria: Based on the above noted matters, there is insufficient supporting documentation to conclude that the consent to subcontract was based on accurate and complete information. Accordingly, the costs recorded on the SPFS for AOS and that were submitted to the US Government for reimbursement are in question.

(Continued)

Per Section C.2.9, *Approval of Subcontractors*, as appearing within the DI contract with the USG, "Any subcontractor to perform on this contract that is to be added following contract requires KO approval."

Section I-11 of DynCorp's contract incorporates FAR 52.244-2, *Subcontracts*, as customized for the award. The section reads as follows:

(d)...the Contractor nevertheless shall obtain the Contracting Officer's written consent before placing the following subcontracts: In accordance with Attachment 0013, Purchasing & Invoicing Guide (rev 25 July 12), service agreements over \$50,000 require validation from the COR and approval from the ACO or PCO. Purchases exceeding the unit cost threshold of \$5,000 or a cumulative cost of \$25,000 will also require written validation from the COR and approval from the ACO or PCO."

Per FAR 2.101, "Commercial item" includes the following elements applicable to the Alpha Omega subcontract:

(1) Any item, other than real property, that is of a type customarily used by the general public or by non-governmental entities for purposes other than governmental purposes, and--

(i) Has been sold, leased, or licensed to the general public; or,

(ii) Has been offered for sale, lease, or license to the general public;

(2) Any item that evolved from an item described in paragraph (1) of this definition through advances in technology or performance and that is not yet available in the commercial marketplace, but will be available in the commercial marketplace in time to satisfy the delivery requirements under a Government solicitation;

(3) Any item that would satisfy a criterion expressed in paragraphs (1) or (2) of this definition, but for --

(i) Modifications of a type customarily available in the commercial marketplace; or

(ii) Minor modifications of a type not customarily available in the commercial marketplace made to meet Federal Government requirements. Minor modifications means modifications that do not significantly alter the nongovernmental function or essential physical characteristics of an item or component, or change the purpose of a process. Factors to be considered in determining whether a modification is minor include the value and size of the modification and the comparative value and size of the final product. Dollar values and percentages may be used as guideposts, but are not conclusive evidence that a modification is minor;

(4) Any combination of items meeting the requirements of paragraphs (1), (2), (3), or (5) of this definition that are of a type customarily combined and sold in combination to the general public;

(5) Installation services, maintenance services, repair services, training services, and other services if--

(i) Such services are procured for support of an item referred to in paragraph (1), (2), (3), or (4) of this definition, regardless of whether such services are provided by the same source or at the same time as the item; and

(Continued)

(ii) The source of such services provides similar services contemporaneously to the general public under terms and conditions similar to those offered to the Federal Government;

(6) Services of a type offered and sold competitively in substantial quantities in the commercial marketplace based on established catalog or market prices for specific tasks performed or specific outcomes to be achieved and under standard commercial terms and conditions. For purposes of these services—

(i) "Catalog price" means a price included in a catalog, price list, schedule, or other form that is regularly maintained by the manufacturer or vendor, is either published or otherwise available for inspection by customers, and states prices at which sales are currently, or were last, made to a significant number of buyers constituting the general public; and

(ii) "Market prices" means current prices that are established in the course of ordinary trade between buyers and sellers free to bargain and that can be substantiated through competition or from sources independent of the offerors.

(7) Any item, combination of items, or service referred to in paragraphs (1) through (6) of this definition, notwithstanding the fact that the item, combination of items, or service is transferred between or among separate divisions, subsidiaries, or affiliates of a contractor; or

(8) A nondevelopmental item, if the procuring agency determines the item was developed exclusively at private expense and sold in substantial quantities, on a competitive basis, to multiple State and local governments.

Effect: Services may have been rendered that the Government would otherwise not have concurred with outsourcing due to potential reliance on an incorrect PWS.

Questioned Costs: \$17,747,226, inclusive of ██████████ in direct costs (total costs for AOS per the expenditure detail) plus ██████████ in indirect costs.

Cause: Per DynCorp's written correspondence, "due to the passage of time since the award of the AO PO (almost five years,) the original staff that worked on [the AO procurements] are no longer with DI." DI is unsure of the cause and, per review of available documentation, a cause for the submission of an incorrect PWS could not be determined. The commercial item error - inclusive of the missing supporting source lists - was not detected during the review and approval of the subcontract thus indicating that there was inadequate oversight of the procurement function.

Recommendation: We recommend that DI reimburse the Government \$17,747,226 or otherwise locate additional supporting documentation from the period in which the services were provided and goods were received to support the assertion that the items were commercial.

SECTION II - Summary Schedule of Prior Audit, Review, and Assessment Findings

Per discussion with DynCorp and the U.S. Army, no prior audits, reviews, or assessments were conducted over the contracts under audit. Crowe obtained a prior audit report of Northrup Grumman for a project on which DynCorp was a subcontractor. Per review of the report, there were no findings or recommendations identified during our review that could have a direct and material effect on the Special Purpose Financial Statement. Accordingly, there were no corrective actions required for follow-up by Crowe Horwath.

APPENDIX A - Views of Responsible Officials





GFC 16 027

June 23, 2016

Eric J. Russell, CIA, CGAP, CGMS, MPA
Crowe Horwath LLP
10 W. Broad Street, Suite 1700
Columbus, OH 43215

Sub: Response to (Revised) Special Purpose Financial Statement on Combined Security Transition Command-Afghanistan (CSTC-A) Afghanistan Ministry of Defense (MoD) and Afghan National Army (ANA) Program Support and NATO Training Mission – Afghanistan / Combined Security Transition Command - Afghanistan (NTM-A/CSTC-A) Afghanistan Ministry of Interior (MoI) and Afghan National Police (ANP) Mentoring/Training & Logistics Support Requirement

Ref: A) Draft Special Purpose Financial Statement on CSTC-A and NTM-A Audit, Received June 18, 2015
B) Special Purpose Financial Statement on CSTC-A and NTM-A Audit, Transmitted July 9, 2015
C) Revised Draft Special Purpose Financial Statement on CTSC-A and NTM-A Audit, Received May 12, 2016

Enc: 1) June 2016 Price Analysis
2) Email direction from ACO

Mr. Russell:

DynCorp International LLC (DI) is in receipt of Crowe Horwath LLP’s (CH) revised draft audit report (Reference C), received May 12, 2016, concerning costs incurred under Contract Nos. W91CRB-11-C-0053 (“ANP-MoI Development Program” or “AMDP”) and W91CRB-10-C-0030 (“CSTC-A”). DI appreciates the opportunity to provide this response. DI respectfully disagrees with the \$17,747,226 in questioned costs discussed in the revised draft audit report.

INTRODUCTION

CH’s initial draft audit report (Reference A) questioned costs totaling \$6,310,426, as summarized in the table below:

Finding No.	Crowe Horwath Finding	Questioned Costs
2015-01	Inadequately Supported Purchases of Consumables	\$6,223,838
2015-02	Missing items due to Lost Property Containers	\$86,588
Total Questioned Costs		\$6,310,426

Finding 2015-01 in the Reference A audit related to costs incurred under DI’s fixed-price-per-unit subcontract with Alpha Omega Services (“Alpha Omega”). By letter dated 30 June

2015, DI provided a detailed response to the Reference A report, explaining the errors in CH’s analysis, including that:

No additional supporting documentation is required under the Federal Acquisition Regulation (“FAR”), DI’s prime contract with the Government, or DI’s subcontract with Alpha Omega for the consumables used in the performance of services provided by Alpha Omega.

All of the lost property cited in the draft audit report had either been recovered or DI had been relieved of liability by the Defense Contract Management Agency (“DCMA”).

Notwithstanding DI’s response, CH made the same findings in the audit report transmitted to the Office of Special Inspector General for Afghanistan Reconstruction (“SIGAR”) on July 9, 2015 (Reference B). The Reference B findings, including the “Auditor’s Rebuttal” section, are egregiously wrong and reflect a fundamental misunderstanding of basic contract principles and federal procurement regulations. Consequently, and because the public release of such an inaccurate and defamatory report would be likely to cause DI substantial competitive harm, DI sent a letter directly to SIGAR expressing its concerns with the Reference B report.

As stated in Reference A, DI’s letter to SIGAR caused CH to “expand” its procedures and re-perform the audit. In the latest revised draft audit report (Reference C), CH is now questioning *all* the costs for Alpha Omega Services.

In the Reference C report, CH dropped the \$86,588 in questioned costs for missing items due to lost property containers, but nearly tripled the amount of questioned costs for the Alpha Omega subcontract, as summarized in the table below:

Finding Number	Crowe Horwath Finding	Questioned Costs
2015-01	Competitive Procurement and Reasonableness of Costs	\$17,747,226
2015-02	Missing items due to Lost Property Containers	\$0
2015-03	Certified Cost and Pricing Data	\$0
2015-04	Inadequately Supported Purchases of Consumables	\$6,535,403
2015-05	Accuracy of Information Provided for Consent to Subcontract	\$17,747,226
Total Questioned Costs		\$17,747,226

CH’s dramatic increase in the amount of questioned costs appears to be a reaction to DI’s having raised concerns to the SIGAR, because the revised draft audit report recants concessions previously made by CH. For example, in the Reference B report transmitted to the SIGAR, CH acknowledged that the Alpha Omega subcontract was competitively awarded and the build-up for the firm fixed subcontract price was included within the subcontract approved by the Administrative Contracting Officer (“ACO”). See Ref. B Audit Report at 23. The Reference B report also states, “neither the procurement process nor the support for the fixed fee estimate provided to the ACO are in question within this finding.” *Id.* Yet, in the Reference C report, CH now contends that “there is insufficient supporting documentation to conclude that the subcontract between DynCorp and Alpha Omega was competitively awarded.” The Reference C report further asserts that “there is insufficient

supporting documentation to conclude that the consent to subcontract was based on accurate and complete information.”

Just as the two earlier reports, the revised draft audit report is egregiously wrong and reflects a fundamental misunderstanding of basic contract principles and federal procurement regulations. Set forth below is DI’s response to the questioned costs in the order presented in Reference C.

As an initial matter, however, DI notes that issuing an audit report with inflated findings in answer to the contractor’s bringing its concerns to the SIGAR is both unprofessional and contrary to Generally Accepted Government Auditing Standards (“GAGAS”) issued by the Comptroller General of the United States. *See, e.g.*, GAGAS ¶ 1.19 (“The credibility of auditing in the government sector is based on auditors’ objectivity in discharging their professional responsibilities. Objectivity includes independence of mind and appearance when providing audits, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.”); ¶ 1.24 (“High expectations for the auditing profession include compliance with all relevant legal, regulatory, and professional obligations and avoidance of any conduct that might bring discredit to auditors’ work, including actions that would cause an objective third party with knowledge of the relevant information to conclude that the auditors’ work was professionally deficient.”).

RESPONSE TO QUESTIONED COSTS IN REVISED DRAFT AUDIT REPORT

Finding 2015-01: Competitive Procurement and Reasonableness of Costs

Reference C questions \$17,747,226 – █████ of the direct and indirect costs incurred – for DI’s subcontract with Alpha Omega based on CH’s contention that “there is insufficient supporting documentation to conclude that the subcontract between DI and Alpha Omega was competitively awarded,” and “[a]ccordingly, the reasonableness of the resultant costs may not be assumed as a result of Alpha Omega’s having been selected through a request for quotation process.”

Reference C goes on to recommend that DI “produce adequate supporting documentation to support the reasonableness of the costs charged for AOS.” DI revisited the original price analysis performed in 2011, which was for the North expansion (also known as Zone 4). In reviewing the original price analysis, DI determined that the services priced in the two proposals from AOS and ACCL were not sufficiently documented. Therefore, DI has revised the price analysis and included this as Enclosure 1, which DI will further describe below.

The detailed price analysis performed in June 2016 showed that there were differences between the two bids that were not discussed in the original price analysis. Primarily, ACCL did not bid several categories of services including: Clinic, IT-Internet, Communication, and Hygiene Kits. Therefore, in order to make the two bids comparable, these services were removed from AOS’s bid. This resulted in AOS’ bid being \$67,674 or 7.8% higher than ACCL per month, or \$406,046 for the six months. This is far less than the \$1,699,931 difference noted in the original price analysis.

Furthermore, the subcontract with AOS complies with the requirements in FAR 52.244-5, Competition in Subcontracting. As quoted in Reference A, this FAR clause requires

contractors to perform competition “to the maximum practical extent consistent with the objectives and requirements of the contract.” Based on the short turnaround the Army required, DI solicited bids from two vendors that were operating in Afghanistan. Only AOS’s bid was fully responsive to the request for quote and included all of the services the Army instructed DI to procure. Given all this and since only AOS could meet the schedule demands as noted in the initial price analysis, AOS’ price was clearly the best value offer and is deemed reasonable.

AOS began furnishing the agreed upon services for Zone 4 beginning in May 2011. In June 2011, the DCMA ACO specifically directed DI to use AOS to provide these same services for Zones 1, 2, and 3 (the areas in which AOS had been serving as the prime contractor). In his email (Enclosure 2) the ACO stated:

I am directing the NTP on June 7, 2011 with the Sub-Contract to Alpha Omega Services (AOS) to pick up the O&M services, Life Support for the North expansion. I further direct the NTP O&M services for zones 1, 2, and 3 of Adraskan in support of Contract W91CRB-11-C-0053.

The ACO expressly instructed DI to subcontract with AOS for Zone 4 (the North expansion) and further directed DI to utilize AOS for Zones 1, 2, and 3. As the pricing for Zone 4 is considered to be fair and reasonable and as this was a firm fixed-priced action, DI compared the overall price to Zones 1, 2, and 3.

The addition of Zones 1, 2, and 3 on September 1, 2011, added over 1,000 individuals to the scope of work. These zones also included 3 DFAC (2 Afghan and 1 NATO dining room). Due to the significant increase in the breadth and quantity of the services being provided, the monthly rate of [REDACTED] (excluding DBA insurance, taxes and hygiene kits) is determined to be fair and reasonable.

Overall, based on the 2011 competition, the June 2016 price analysis, and the ACO’s direction to subcontract with AOS, DI believes the prices paid for the subcontract services are reasonable. In addition to the test cited in paragraph FAR 31.201-3(a), paragraph (b) provides additional criteria to evaluate reasonableness, including the type of cost necessary for contract performance, application of sound business practices, and the contractor's responsibility to the government, and any significant deviations from established practices. See also *Fru-Con Construction Corp.*, ASBCA No. 55197, 07-2 B.C.A. ¶ 33,697. The subcontract action with AOS meets all of the FAR reasonableness considerations. Therefore, DI respectfully requests the questioned costs be removed from the audit report.

Even if CH’s assertion were correct (and it is not) that there is insufficient supporting documentation to show that the subcontract was competitively awarded, it is patently unreasonable and contrary to GAGAS to question [REDACTED] of the costs incurred on that basis. See, e.g., GAGAS ¶ 6.56 (“Auditors must obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions.”); ¶ 6.57 (“In assessing the sufficiency of evidence, auditors should determine whether enough evidence has been obtained to persuade a knowledgeable person that the findings are reasonable.”). There was plainly competition, and indeed even adequate price competition as defined in FAR 15.403-1(c): Two responsible offerors, ACCL and Alpha Omega, competing independently, submitted priced offers and award was made on a best value basis, where price was a substantial factor. As DI’s

contemporaneous price analysis demonstrates, DI determined that due to the urgency of the requirement, combined with the fact that Alpha Omega was already on site, Alpha Omega's 8-week, more aggressive mobilization schedule outweighed the price differential.

CH's real complaint is that DI did not select the *lowest priced* offer. However, that is not a basis to question the existence of competition, let alone question █████ of the costs of the resulting subcontract. Moreover, CH – a firm with no operational experience, particularly during a contingency operation in a war zone – has no basis for second-guessing DI's business judgment in determining that Alpha Omega's faster mobilization and ability to meet the Government's stated requirement of commencing coverage on May 1, 2011 was worth the price differential. *See, e.g., Najlaa International Catering Services*, B- 402434, 2010 C.P.D. ¶ 107, April 23, 2010 (“The evaluation of an offeror's proposal is a matter within the agency's discretion.... A protester's mere disagreement with the agency's judgment in its determination of the relative merit of competing proposals does not establish that the evaluation was unreasonable.”).

The FAR does not require a prime contractor to follow the procurement requirements set forth in the FAR for contracting officers. FAR Part 15, which contains instructions for the contracting officer on contracting by negotiation, applies to the Government, not prime contractors. As discussed above, DI followed the requirement in FAR 52.244-5 to select Alpha Omega as the subcontractor on a competitive basis to the maximum extent practical by conducting an open and adequate competition.

The competition itself is what justifies price reasonableness, regardless of which offer was selected as the best value. Both ACCL and Alpha Omega submitted their proposals with the expectation of competition, and were therefore motivated to offer their best price. Indeed, FAR 15.403-1(c)(i) makes clear that there can be adequate price competition even if only one offeror submits a proposal, so long as there was a reasonable expectation that two or more offerors would submit proposals and the contracting officer can reasonably conclude that the offer was submitted with the expectation of competition. For that reason, in addition to the fact that this was an acquisition for commercial services, cost or pricing data was not required.

Finding 2015-02: Missing Items due to Lost Property Containers

Although CH no longer questions any costs relating to missing items due to the lost property containers, Reference C continues to list this item as a “significant deficiency.” However, that finding is baseless for the reasons stated in DI's response to the two earlier audit reports.

DI addresses each of the seven LTDD items cited below:

Sample Item CSTC-A-1: This item was recovered, and should therefore be removed from the audit report.

Sample Items CSTC-A-3, CSTC-A-5, CSTC-A-9, CSTC-A-17, CSTC-A-19 & CSTC-A-22: These items were reported as lost on LTDD CST14-000024 (CSTC-A-3, CSTC-A-5), LTDD CST14-000007 (CSTCA-9, CSTCA-17), and LTDD CST14-000015 (CSTCA-19, CSTCA-22), respectively. The LTDDs were filed within the required timeframe and in accordance with DI's

Property Management Plan and FAR requirements. As the Reference C audit report acknowledges, “Subsequent to the audit period, the DCMA granted relief to DynCorp for the items in question, and the Army Contracting Command has confirmed that DCMA was authorized to make the determination without Contracting Officer Concurrence.” Accordingly, these items should be removed from the audit report.

Reference C states that the items were lost because DI did not obtain written authorization to move the containers when they were confiscated. DI would like to note that all protocols were followed for container storage, including coordination with Camp Eggers base support group, locking the container, and marking the container with contract ownership. The containers were moved by the U.S. Army Retrograde team without DI’s permission or coordination.

There are no updates required to DI’s Property Management Plan. DI obtains all customer written approval and signatures for any movement of containers or any other property when it requests such movement. DI’s written procedures on movement in the Property Management Plan states that all movements shall be completed in accordance with contract and/or task order requirements and authority. This includes that the movement be supported by approved documentation. It is impossible to obtain written receipt from anyone when a container is moved without the coordination and/or consent of DI.

In summary, there is no basis for CH’s finding of a significant deficiency.

Finding 2015-03: Certified Cost or Pricing Data

Reference C alleges a material weakness and noncompliance based on the fact that DI did not obtain certified cost or pricing data before the initial award, and two of the three subsequent modifications, of the Alpha Omega subcontract. Notably, the audit report does not question any costs in connection with this finding. Reference C states in pertinent part:

Questioned Costs: None due to the noted noncompliance not having a direct impact on the allowability of costs incurred. Costs associated with [Alpha Omega Services] have, however, been questioned within findings 2015-01, 2015-02, and 2015-05.

Despite this acknowledgement, Reference C recommends that DI “retroactively obtain Certificates of Current Cost or Pricing Data from Alpha Omega for the modifications and base award.”

Contrary to CH’s allegation, certified cost or pricing data was not required before award of the initial subcontract or subsequent modifications. Indeed, DI was *prohibited* by 10 U.S.C. § 2306a(b)(1)(A), (B) and FAR 15.403-1(b)(1), (3) from requiring Alpha Omega to submit certified cost or pricing data because (1) the prices agreed upon for the initial subcontract and subsequent modifications are based on adequate price competition, and (2) the subcontract is for the acquisition of commercial services. Either reason by itself is sufficient basis to refute CH’s allegation.

As discussed in response to Finding 2015-01 above, there was adequate price competition for the base award because two responsible offerors, competing independently submitted priced offers to satisfy DI's expressed requirement; award was made to the offeror whose proposal DI determined represented the best value where price was a substantial factor in source selection; and there was no finding that the price of the otherwise successful offeror was unreasonable. *See* FAR 15.403-1(c)(1)(i).

Although Reference C criticizes the procurement documentation provided by DI that does not and cannot negate the fact that DI received priced offers from two responsible offerors, competing independently to satisfy DI's expressed requirement. Reference C also misses the mark in arguing that "documentation indicating that the modifications were competitively bid was not provided." There is no requirement that the *modifications be competitively bid* in order to satisfy the adequate price competition exception. All that is required is that the *price* agreed upon be based on adequate price competition. *See* 10 U.S.C. § 2306a(b)(1)(A)(i); FAR 15.403-1(b)(1). Because the subsequent modifications simply purchased more of the same types of services as the base award, the prices were based on the original price competition. The ACO recognized that DI was simply purchasing more of the same services by approving the *extension* of the subcontract in the July 20, 2012 letter included as an exhibit to the Reference C report. Indeed, as noted above, the ACO expressly instructed DI to subcontract with AOS for Zone 4, and further directed DI to utilize AOS for Zones 1, 2, and 3

Certified cost or pricing data was not required in any event because the Alpha Omega subcontract is a commercial item acquisition. Alpha Omega's subcontract requires it to provide dining facility ("DFAC") services, housekeeping, laundry service, engineering (general maintenance) services, and fuel for the Adraskan National Training Center ("Adraskan") – all of which fall within the FAR 2.101 definition of a "commercial item." For example, dining facility services, housekeeping, laundry service, and engineering (general maintenance) services are all commercially available, *e.g.*, at hotels, casinos, conference facilities. Mass food service is also commercially available separately, *e.g.*, at sporting events and shopping mall food courts. Likewise, fuel service is commercially available, *e.g.*, at private airports and to support fleets of vehicles or airplanes for companies like Amazon, UPS and Fed Ex.

In finding 2015-05, the Reference C report argues that the documentation provided by DI is:

insufficient to demonstrate that the goods and services were commercial when considering 1) water plant operation/filtration plant equipment may not be considered an item sold, leased, or licensed to the general public or by non-governmental entities for purposes other than governmental purposes; 2) meal accounting systems for military dining facilities (inclusive of software, per AOS's proposal) may not be considered an item sold, leased, or licensed to the general public and customarily used by non-governmental entities; 3) the breadth of items included within the solicitation not customarily being combined or sold in combination to the public; and 4) documentation was not provided to clearly indicate that AOS provided similar services contemporaneously to the general public under the same or similar terms and conditions as those provided for the Government-funded project.

This argument demonstrates CH's lack of both experience in the commercial marketplace and understanding of the FAR requirements. Taking the points in the order presented, water plant operation/filtration plant equipment is obviously sold, leased, or licensed to the general public or by non-governmental entities for purposes other than governmental purposes because it is commonly used on cruise ships and by private coastal resorts. Second, meal accounting systems, inclusive of software, are also obviously sold, leased, or licensed to the general public or by non-governmental entities for purposes other than governmental purposes because they are commonly used for conference facilities and private boarding schools. Third, there is nothing unusual about the breadth of items included within the solicitation, and contrary to CH's assertion, these items *are* customarily combined or sold in combination to the general public, *e.g.*, at large hotels and conference facilities in coastal resort areas that require a fleet of vehicles to transport guests. Finally, CH has misapplied paragraphs (5) and (6) of the commercial item definition. Those paragraphs of the definition state:

(5) Installation services, maintenance services, repair services, training services, and other services if—

(i) Such services are procured for support of an item referred to in paragraph (1), (2), (3), or (4) of this definition, regardless of whether such services are provided by the same source or at the same time as the item; and

(ii) rce of such services provides similar services contemporaneously to the general public under terms and conditions similar to those offered to the Federal Government;

(6) Services of a type offered and sold competitively in substantial quantities in the commercial marketplace based on established catalog or market prices for specific tasks performed or specific outcomes to be achieved and under standard commercial terms and conditions. For purposes of these services—

(i) "Catalog price" means a price included in a catalog, price list, schedule, or other form that is regularly maintained by the manufacturer or vendor, is either published or otherwise available for inspection by customers, and states prices at which sales are currently, or were last, made to a significant number of buyers constituting the general public; and

(ii) arket prices" means current prices that are established in the course of ordinary trade between buyers and sellers free to bargain and that can be substantiated through competition or from sources independent of the offerors.

The services provided by Alpha Omega fall within paragraph (6) of the definition – rather than paragraph (5) – because they are services of a type offered and sold competitively in substantial quantities in the commercial marketplace based on market prices for specific tasks performed or specific outcomes to be achieved and under standard commercial terms and conditions. Accordingly, there is no requirement that Alpha Omega provide similar services

contemporaneously to the general public under terms and conditions similar to those offered to DI.

For either or both of these reasons – adequate price competition or commercial item acquisition – no certified cost or pricing data was required for either the base award or subsequent modifications. Therefore, there is no basis for Reference C’s alleged material weakness and noncompliance. There is also no basis – and it would serve no useful purpose – for DI to “retroactively obtain Certificates of Current Cost or Pricing Data from Alpha Omega for the modifications and base award.”

Finding 2015-04: Inadequately Supported Purchases of Consumables

Reference C questions \$6,535,403 (inclusive of ██████████ in direct charges and ██████████ in associated indirect costs) incurred by DI for services performed by DI’s subcontractor Alpha Omega, based on the lack of supporting documentation for “consumables” used in the provision of firm fixed unit price services.

The AMDP contract is a cost-plus-fixed-fee (“CPFF”) contract for Mentoring and Training Services and Logistics Support Services at operating locations throughout Afghanistan. In support of the requirements in the AMDP contract, DI competitively awarded a firm-fixed-unit-price per month subcontract to Alpha Omega.

As required by the AMDP contract, DI sought and obtained ACO consent before entering into the subcontract with Alpha Omega. In seeking ACO consent, DI submitted its source selection evaluation and price reasonableness analysis, and specifically noted that the subcontract was to be a “Purchase Order, Firm Fixed Unit Pricing.” The ACO responded by stating, “I have reviewed the consent and documentation and the supporting justification and approve DI to implement this Sub-Contract Action.” The Reference B report acknowledges that the build-up for the firm fixed subcontract price was included within the subcontract approved by the ACO and that the subcontract was competitively awarded. *See Ref. B Audit Report at 23.* Significantly, the Reference B report also states, “DynCorp retained documentation to support the competitive procurement of the consumables that resulted in the contract with Alpha Omega, but documentation to support the actual items received in connection with each invoice were not collected or retained.” *Id.* at 18.

Nevertheless, CH questioned the firm fixed unit prices paid to Alpha Omega on the basis that

The supporting documentation provided by DynCorp for the applicable invoice periods was insufficient to 1) determine the nature and volume of items classified as “consumables”; and 2) verify that the consumables were received and utilized for project (contract) purposes.

As a result of this perceived deficiency, CH’s report opines that “[t]he Government may have funded consumables that were not necessary, appropriate, or eligible for reimbursement.”

In making these assertions, CH has fundamentally misconstrued the Alpha Omega subcontract and confused it with DI’s prime contract.

First, CH has misconstrued the term “consumables” as used in the Alpha Omega subcontract. Included within the subcontract contract line item number (“CLIN”) for “consumables” are meals/food, fuel, laundry, housekeeping, medical and engineering services. Importantly, however, Alpha Omega proposed—and the parties negotiated—a *firm fixed unit price* per month for the consumable *services*. Consequently, even if DI had required Alpha Omega to submit the documentation presumed necessary by CH, it would not have made any difference in the amount owed under the subcontract and ultimately billed to the Government because the subcontract entitled Alpha Omega to firm fixed unit prices for the *services* provided, including whatever supplies were necessary to perform those services.

Consistent with the subcontract terms, Alpha Omega submitted monthly invoices for the fixed unit price for these “consumables” with supporting reports showing the number of meals served; the weight by kilogram of clothes washed and the number of people for whom laundry services were provided; the number of buildings, rooms, toilets and showers cleaned and how frequently; the number of patients treated at the medical clinic and for what conditions; the number of internet connections provided and for whom; the number and date of maintenance complaints and requests resolved; the number and date of engineering work requests; and timesheets for employees working in the DFAC, laundry, housekeeping, clinic, administrative office, and engineering.

There is no dispute that Alpha Omega satisfactorily performed the services. Consistent with DI’s established practice, the DI site manager in-theater at Adraskan signed the Alpha Omega invoices and all supporting schedules acknowledging receipt of the services and goods used in the provision of those services. The stamp used and signed by the site manager stated, “I confirm having received the goods / services in FULL, and to our SATISFACTION.” In addition to the oversight for vendor invoices provided by DI’s in-theater site manager, the in-theater Contracting Officer Representative (“COR”) also acknowledged that services were properly performed by Alpha Omega.

The COR signed validation sheets for each vendor invoice prior to voucher submission to the Procurement Contracting Officer (“PCO”). The Department of Defense COR Handbook, Chapter 7 - Contract Administration¹, states, “The Contracting Officer is responsible for monitoring invoice payments according to the terms and conditions of the contract and local policy/guidance.” The Handbook goes on to state:

Payment to a contractor implies work is progressing according to the contract. Therefore, CORs must ensure the Government is getting what it is paying for. CORs must monitor contractor performance through review of monthly reports, onsite visits, and surveillance reviews. It is vital that CORs review billing statements thoroughly and on time. COR approval of a voucher or invoice implies that, to the best of the COR’s knowledge, the nature, type, and quality of effort or materials being expended are in accord with the progress of work under the contract. In other words, the COR supports the Contracting Officer by ensuring that payments are made for performance in accordance with the contract terms and conditions.

¹ Department of Defense COR Handbook at 66-67, March 22, 2012, available at http://www.acq.osd.mil/dpap/cpic/cp/docs/USA001390-12_DoD_COR_Handbook_Signed.pdf.

The COR's signature on the validation sheets of the vendor's invoices is his acknowledgment that "materials being expended [were] in accord with the progress of work under the contract."

After the COR reviewed and approved Alpha Omega's invoices, DI submitted the voucher with all of DI's costs and any vendor's costs to the PCO for review and approval. In reviewing DI's vouchers, the PCO occasionally requested additional details from DI or the in-theater COR. However, at no time during the period under review did the COR or the PCO ever request that DI provide supporting documentation for the consumables used by Alpha Omega in the provision of its fixed unit price services. Upon the PCO's approval, DI submitted its vouchers for payment through the Wide Area Workflow. The COR and PCO approved DI's vouchers and Alpha Omega's costs without ever requesting additional documentation on the use of consumables – because it was not needed or required.

Second, the Reference C report confuses DI's cost reimbursement prime contract with Alpha Omega's firm fixed unit price subcontract. Reference C incorrectly relies upon FAR 31.201-2(a) and (d) in questioning the costs of "consumables" based on a lack of adequate supporting documentation. FAR 31.201-2(a) states that for a cost to be allowable, the *cost* must comply with the terms of the contract. Nothing in DI's prime contract conditions the allowability of subcontract costs on retaining documentation of the amount of consumables used in performing the subcontracted services. FAR 31.201-2(d) provides that supporting documentation must be adequate to demonstrate that (1) the costs claimed have been incurred; (2) the costs are allocable to the contract; and (3) the costs comply with the cost principles in FAR Subpart 31.2. The documentation included in Alpha Omega's invoices and provided to the Government satisfies these requirements. The invoices demonstrate that: (1) the claimed costs were incurred by DI (*i.e.*, DI was billed by Alpha Omega for the fixed unit price amounts specified in the subcontract); (2) the costs were incurred specifically for life support services under the AMDP contract; and (3) the services were performed and accepted by DI and the Government COR. Because the services could not be successfully performed without providing the necessary supplies, the fact that the services were accepted demonstrates that any necessary supplies were provided. This documentation was provided during the course of CH's audit and discussed with the auditors on multiple occasions.

Finding 2015-05: Accuracy of Information DynCorp provided for the Consent to Subcontract

Despite having previously acknowledged – in the Reference B report provided to the SIGAR – that the Alpha Omega subcontract was competitively awarded, the build-up for the firm fixed subcontract price was included within the subcontract approved by the ACO, and "DynCorp retained documentation to support the competitive procurement of the consumables that resulted in the contract with Alpha Omega" (*see* Ref. B Audit Report at 18, 23), CH now contends that "there is insufficient supporting documentation to conclude that the consent to subcontract was based on accurate and complete information." The Reference C report bases this contention on four alleged deficiencies in the consent requests submitted by DI. However, all four of these alleged deficiencies are based on DI's position – which was apparently shared by the ACO – that cost or pricing data was not required because there was adequate price competition and the subcontract was a commercial item acquisition.

For the reasons discussed in response to finding 2015-03, CH is wrong in its assertion that cost or pricing data was required. Moreover, even if there were insufficient supporting documentation to conclude that the ACO's consent to subcontract was based on accurate and complete information, it would not provide a basis for question [REDACTED] of the subcontract costs and indirect cost burdens -- \$17,747, 226.

Finally, CH's assertion is refuted by the ACO's letters granting consent to subcontract. Each of the letters states that the ACO revised the documentation and supporting justification. CH has no basis for second-guessing the ACO's determination that DI provided sufficient supporting documentation for the ACO to grant consent to subcontract.

FINAL COMMENTS

DI appreciates the opportunity to address the findings in Reference C. In summary, DI does not concur with any of the questioned costs or recommendations in Reference C.

If you have any questions or concerns related to this letter, [REDACTED]
[REDACTED]

Respectfully,



[REDACTED]
Vice President, Government Finance & Compliance
DynCorp International LLC

To view the enclosure referenced in this document, please click on the paperclip icon to the left in Adobe Acrobat and double click the attachment to open it.

APPENDIX B – Auditor’s Rebuttal

Crowe Horwath LLP (“Crowe” or “we” or “us”) has reviewed the letter dated June 23, 2016, containing DynCorp International LLC’s (“DynCorp” or “the auditee”) responses to the draft audit report. In consideration of those views, Crowe has included the following rebuttal to certain matters presented by the auditee. In response to management’s comments, we did not consider modifications to the audit findings to be necessary. Lack of a response indicates that Crowe did not consider it necessary to respond to management’s comments. Based on management’s responses, no changes in the findings were deemed necessary.

General Items Pertaining to Government Auditing Standards (GAGAS)

Management has asserted that Crowe’s actions may be contrary to GAGAS due to 1) management’s assumption that Crowe’s increase in questioned costs is a reaction to DynCorp’s raising concerns with the audit to SIGAR such that Crowe’s objectivity is impaired; and 2) questioning all of the costs associated with Alpha Omega Services (“AOS”) as opposed to questioning a portion of the costs is unreasonable and therefore inconsistent with GAGAS. Our response follows:

1. Management’s assumption is both factually inaccurate and without sound basis. SIGAR requested that Crowe perform additional procedures as a result of SIGAR’s conducting its due diligence in response to DynCorp’s concerns raised in a letter dated July 29, 2015. The specific procedures performed were designed in response to specific requests made by SIGAR, which including testing the procurement of AOS. Within the initial procedures, the procurement of AOS was not included as part of the procurement sample selected for testing, but rather expenditures recorded and submitted for reimbursement to the U.S. Government were included within the applicable sample selection. Therefore, the procurement was not in question. Had the procurement been included within the procurement sample selection, then the questioned costs and improprieties noted within the final report may have been identified at the time.
2. Questioning all of the costs incurred by AOS is both reasonable and necessary under the circumstances. DynCorp noted, in their response, that auditors must obtain sufficient, appropriate evidence to support audit conclusions. In this instance, as noted within the audit report, Crowe sought to obtain the necessary support and DynCorp did not and has not provided support necessary to eliminate or reduce the questioned costs from the levels presented within the draft report.

By definition, “questioned costs” include those that are identified by the auditor as being associated with a violation or possible violation of applicable compliance requirements, amongst other considerations.² Multiple instances of possible compliance violations were identified. In one of those instances, DynCorp did not produce adequate documentation that constitutes sufficient, appropriate audit evidence to support the questioning of a portion of the costs referenced in the applicable finding. Furthermore, in accordance with FAR 31.201-2 and 31.201-3, it is the responsibility of the auditee to maintain adequate supporting documentation to support the reasonableness of the costs incurred and billed; the responsibility for supporting the costs and defending them when questioned does not rest with the auditor. In the absence of such documentation having been provided by DynCorp, it is appropriate to question the amount of costs that reflects the exposure to the Government. The Government may then determine whether documentation that is inadequate or insufficient for audit purposes may be sufficient for sustaining a lesser amount of questioned costs.

In the second instance, inaccurate information was provided to the Government within the

² AU-C 935 defines “questioned costs” as follows: Costs that are questioned by the auditor because (1) of a violation or possible violation of the applicable compliance requirements, (2) the costs are not supported by adequate documentation, or (3) the incurred costs appear unreasonable and do not reflect the actions that a prudent person would take in the circumstances.

requests for consent to subcontract. As a result, the consents that were subsequently granted are in question as the Government may have reached a different conclusion had it been aware of the facts underlying the procurement and modifications. Whereas the consent is required for the subcontract to be executed and costs to be incurred and billed under the subcontract, it is appropriate for the full amount of the costs to be questioned. Accordingly, the questioned cost amounts are both reasonable and appropriate.

In summary, Crowe’s procedures, which were planned, discussed, evaluated, and executed in close coordination with SIGAR, were reasonable, appropriate, necessary, and fully compliant with GAGAS, as required by our contract to perform the audit. Our objectivity was not impaired, and there are no conflicts of interest. Further, there were multiple levels of due diligence performed, including quality control at the engagement team level, and a pre-issuance review performed by Crowe’s National Office in addition to consultations held by the engagement team with the National Office. Additionally, as provided for in our contract with SIGAR, SIGAR performed its standard quality control review to provide itself with assurance that the audit complied with GAGAS. That review found no instances where Crowe had not complied with GAGAS. Crowe is also subject to many other external inspections and quality control reviews, including Public Company Accounting Oversight Board and peer review. This audit was planned and executed consistent with the applicable auditing standards and requirements prescribed in our contract with SIGAR.

Finding 2015-01

DynCorp noted that ACCL did not bid on seven categories of services. Adequate price competition, where two or more offers are received, is predicated upon, at a minimum, “two or more responsible offerors, competing independently, [submitting] priced offers that satisfy the Government’s expressed requirement...” See FAR 15.403-1. Whereas ACCL did not bid each required component – and DynCorp’s new documentation provided with the management response noted that certain items were “requirements” (reference CLIN 0008 Clinic and CLIN 0002 Human Resources) – two bidders did not respond to the express requirement. In consideration of these items in addition to the mobilization requirement supporting lack of award to ACCL not having been referenced in the solicitation and DynCorp’s not providing support to show that price was a substantial factor in selection, adequate price competition did not occur.

We also note that DynCorp asserts the Government directed DynCorp to subcontract with AOS for O&M services, Life Support for the North expansion and also extend the O&M services for zones 1, 2, and 3 of Adraskan. The extension of the services does not inherently mean that the Government has approved the reasonableness of the prices for AOS or that the Government otherwise had knowledge of the inadequacy of competition. Therefore, the direction is not pertinent to the lack of competition for the base award to AOS or to the conclusions reached in Finding 2015-01.

DynCorp provided additional comments to which we respond below:

DynCorp Comment	Auditor Response	Change to Finding?
<p>There was plainly competition, and indeed even adequate price competition as defined in FAR 15.403-1(c): Two responsible offerors, ACCL and Alpha Omega, competing independently, submitted priced offers and award was made on a best value basis, where price was a substantial factor.</p>	<p>DynCorp omitted a core portion of the FAR 15.403-1(c) basis, noted below and bolded:</p> <p>“Adequate price competition. A price is based on adequate price competition if (i) Two or more responsible offers, competing independently, submit priced offers that satisfy the Government’s expressed requirement and...”</p> <p>The requirements identified in the solicitation were not satisfied</p>	<p>No change is necessary.</p>

DynCorp Comment	Auditor Response	Change to Finding?
	and evidence of pricing's being a substantial factor was not provided.	
The FAR does not require a prime contractor to follow the procurement requirements set forth in FAR for contracting officers, including FAR Part 15. (Paraphrased)	The DynCorp comment is correct on the surface in that FAR 15.4 is not inherently applicable to contractors, but rather applies to Federal procurement officials. However, FAR Part 15.4 is referenced within the provisions of FAR Part 52.215-13. FAR 52.215-13 is referenced in DynCorp's contract with the Army. Therefore, DynCorp's assertion that FAR 15.4 did not apply to its procurement efforts is incorrect.	FAR Part 15 was not referenced in Finding 2015-01. Therefore, no change is necessary.
The competition itself is what justified price reasonableness, regardless of which offer was selected as the best value.	Due to the inadequacy of the competition and assertion of requirements (i.e., a specific mobilization timeline) that were not communicated in the solicitation document, the competition does not support price reasonableness.	No change is necessary.
CH's real complaint is that DI did not select the <i>lowest priced</i> offer.	DynCorp's statement is incorrect as Crowe does not have a complaint. Crowe has, however, noted the lack of documentation to support the existence of adequate price competition such that the procurement file does not provide adequate documentation to support price reasonableness.	No change is necessary.
"...this was an acquisition for commercial services."	DynCorp noted, in its 10 November 2015 email response to Crowe's request for documentation, "[the request letter] makes reference for DI to provide information supporting our conclusion of "Commerciality" for Alpha Omega (AO). We are confused by this as we never argued that AO was a commercial service." Despite management's statement that DynCorp did not argue commerciality, Crowe conducted a commerciality analysis using FAR 2.101 as a guideline. Crowe concluded that the commerciality assertion was not satisfied. We also	No change is necessary.

DynCorp Comment	Auditor Response	Change to Finding?
	<p>reviewed DynCorp's market research document indicating that the service is commercial and noted that the supporting documents for the conclusion as required by DynCorp's form were not provided or otherwise appended to the research document. Therefore, the assertion that the service is commercial is inadequately supported.</p>	

In consideration of the items above, no change to the finding is required.

Finding 2015-02

As DynCorp noted, the containers containing government property for which DynCorp was responsible was allegedly moved by the U.S. Army Retrograde team without DynCorp's permission or coordination. The loss of containers without adequate support or awareness represents a significant deficiency. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. In consideration of this matter, the lack of documentation validating or otherwise corroborating the explanation provided by DynCorp (i.e., a written document from the U.S. Army indicating that its personnel did in fact move property in DynCorp's control), and the issue occurring in a war zone, the categorization of the finding is appropriate and no change to the finding is warranted.

Finding 2015-03

DynCorp disagreed with Crowe's conclusion. Specifically, DynCorp asserted that 1) AOS services were commercial; 2) that adequate price competition existed; and 3) modifications to subcontracts are not required to be competitively bid. In response, we note the following:

- As noted in the preceding rebuttal to management's response to Finding 2015-01, the requirement for adequate price competition was not met. This is further supported by DynCorp's 2016 price analysis for the procurement noting that both offerors did not respond to each requirement such that both offerors were not responsive to the express requirements of the solicitation.
- Crowe has reviewed DynCorp's narrative response and does not concur with DynCorp's conclusion that AOS's services are commercial. The size, complexity, environment, and nature of the services (e.g., provision in a war zone, within Afghanistan, and for a military facility) is not akin to a cruise ship, conference center, or other standardized facility. The traditional concept of a commercial marketplace does not apply in this scenario as the "type" of service (provision of water treatment plant/filtration and other life support services bundled into a single package in a war zone) is not that which is provided to the general public. Rather, the combination of services is likely limited to governmental entities, which are excluded from the definition of "general public" by DFARS 202.101. We note that DynCorp did not provide the supporting documentation necessary to show that there are market or catalog prices for the commercial services as required by the Market Research document completed by DynCorp (refer to Crowe's rebuttal for 2015-01) but rather provided additional narrative only.
- Pursuant to FAR 52.215-13, as incorporated into DynCorp's contract, the procurement action (in this instance, the modifications) would have to satisfy the exemption requirements in FAR 15.403-1 similar to the base procurement. In the absence of the modifications having been competed

and the remaining exemptions not being satisfied, the modifications were subject to the requirement.

In consideration of these items, the finding has not been modified.

Finding 2015-04

We have reviewed management's comments and note that DynCorp's primary justification for disagreement is DynCorp's assertion that Crowe "has fundamentally misconstrued the Alpha Omega subcontract and confused it with DI's prime contract." This statement is in error at its foundation. Indeed, Crowe confirmed with the contracting officer and contract specialist that the appropriate documents were being referenced. This step was considered necessary in response to a concern referenced by DynCorp to SIGAR and due to the inclusion of an incorrect performance work statement with a request for approval submitted to the Government by DynCorp with respect to AOS. Based upon the responses from the contracting officer and contract specialist, Crowe does not consider DynCorp's assertion to be valid.

Next, DynCorp considers the contracting officer representative's (COR) monitoring of invoice payments to be adequate for purposes of supporting the allowability of the charges. While the COR is responsible for monitoring invoice payments and may have concurred with the documentation reviewed at the time, this does not otherwise excuse the lack of documentation to demonstrate compliance with the contract or to otherwise fully support the receipt of consumables as referenced in the finding. Further, consumables included both goods and services and DynCorp's management response states that the COR acknowledged that services were provided. This argument is, therefore, not responsive to the specific factual items that resulted in the finding.

DynCorp further asserts that "Nothing in DI's prime contract conditions the allowability of subcontract costs on retaining documentation of the amount of consumables used in performing the subcontracted services." However, as DynCorp noted, FAR 31.201-2(a) states that for a cost to be allowable, the cost must comply with the terms of the contract. DynCorp recorded the invoiced amounts from AOS as costs that were submitted for reimbursement. Therefore, the invoiced amounts represent costs. DynCorp subcontracted out a portion of the contractual requirement – that pertaining to consumables. However, the requirements pertaining to tracking consumables was not waived or altered. Therefore, the terms and conditions must still be satisfied. Whereas the costs recorded based on invoiced amounts by AOS are directly related to the consumables tracking elements in the prime contract and sufficient evidence of compliance with the tracking requirements was not provided, the corresponding amounts submitted for reimbursement are in question. Crowe has reviewed the information provided by DynCorp and note that it remains inadequate to demonstrate compliance with the prime contract's terms and conditions.

Finding 2015-05

We have reviewed DynCorp's narrative response and note that no change to the finding is required. As summarized in the preceding rebuttals, the adequacy of competition and classification of the AOS procurement as that of a commercial procurement were not satisfied. Further, Crowe's finding does not second-guess the administrative contracting officer's granting of consent, but rather questions whether the consent is valid in the presence of inaccurate and/or incomplete documentation that was relied upon for the consent. Whereas the consents were based on inaccurate and/or incomplete documentation as referenced in the findings, the costs incurred that are tied to the consents are also in question pending a determination being made by the cognizant contracting officer.

APPENDIX C – Lost, Theft, Damage, Destroyed (LTDD) Report





CSTC-A Afghan MOD/ANA
Camp Eggers, Kabul, Afghanistan
Contract Number - W91CRB-10-C-0030

Lost - Theft - Damage - Destroyed (LTDD) Report

Date: 4/4/2014

To: Tanya, Tyson, GPA

From: David Kaelin, Property Manager

Subject: Lost-Theft-Damage-Destroyed Report

1. Report Number:	CST14-000007	2. Contract Number:	W91CRB-10-C-0030
3. Date of Incident:	04/04/2014	4. Report Type	LOSS
5. Applicable Property Clause	FAR 52.245 -1	6. Location:	Camp Eggers, Kabul, Afghanistan
8. Reported Property:		7. Cage Code	4KEZ7

Asset ID:	See attached spreadsheet	PO#:	See attached spreadsheet	Qty:	See attached spreadsheet
Description:	See attached spreadsheet	Unit Cost:		UoM:	See attached spreadsheet
Make:	See attached spreadsheet	Acquisition Cost:		Safety repair cost:	
Model:	See attached spreadsheet	Task Order #:	See attached spreadsheet	Non-Safety repair cost:	
Serial #:	See attached spreadsheet	Hand Receipt:	See attached spreadsheet	Loss:	
UID #:	See attached spreadsheet	Mi/Hrs:	See attached spreadsheet	Replacement Cost:	\$74,340.82
Part #:	See attached spreadsheet	NSN:	See attached spreadsheet	Replacement PO:	N/A
Commingled:	<input type="checkbox"/>	Property Type	Equipment	Repair PO:	N/A
		Hazmat involved:	<input type="checkbox"/>	Sensitive:	<input type="checkbox"/>

9. Total Safety Repair:	\$0.00	10. Total Non-Safety Repair:	\$0.00
11. Total Loss:	\$0.00	12. Total ECOD:	\$0.00

13. Description of Occurrence

On or about 20 February 2014, the US Army Retrograde Team at Camp Eggers confiscated three green connex containers at the Camp Eggers East Lot. These items were full of items that were being staged for turn over to the ANA. These containers were clearly marked with the following: DynCorp MOD PMO, David Kaelin, Property Manager, 0793507479, david.kaelin@afghan.swa.army.mil. I had also coordinated with the Camp Eggers BSG - COL Evans, CSM Perryman, SFC Perry and CPT Higgs-Derrick. These personnel were aware of the ownership of the three containers and of DynCorp intent to arrange transfer to the ANA.

I walked out to the East Lot on 20 February to organize the Containers. The containers were physically present. On 22 February, I returned to the East Lot and the containers were missing. I spoke with SFC Perry and CPT Higgs-Derrick. They stated that they were told to clear the East Lot and that they had attempted to contact me but hadn't been able to reach me. I had no missed calls on my phone. I inquired as to the location of the containers and the equipment that was inside and was told that all of the items had been transported by Jingle Truck to the Bagram Retrograde and Container Yards. There was no way to recover the equipment. Also inside were the inventory lists of the equipment located inside of the containers. These items consisted of equipment that had been turned in and items that were found in various offices across Camp Eggers as well as KMTC and Blackhorse during those Camp closures.

Mr. John Voelker (TPSO) was briefed him on the situation. I stated that I would LTDD all of the items that were in the containers.

14. Damage:

N/A

15. Cause and Corrective Action:

We are working with the ACO, TPSO and DCMA to better coordinate efforts at Transfer. However, the government assigned agents thus far have been tentative to take responsibility for contractor property. At the Camp Eggers close out, we worked diligently with the TPSO to effect proper transfer protocols. The items that had previously been destroyed and dispositioned improperly were beyond my control. As of February 2014, all equipment has been dispositioned properly. I am in the process of a 100% inventory of Contract Property. I am also working with the outlying Corps areas to ensure that all government property that has been confiscated by the government is processed using LTDDs and that all government property that is on hand is processed properly through the USG using the DD Form 1149 process as prescribed by the USG.

16. Insurance Statement:

No insurance cost or other means of covering LTDD Government Property were charged to the contract. In the event that DynCorp International will be compensated for LTDD of Government Property, the Government shall receive equitable reimbursement.

17. Current or Future need

There is no current or future need for the equipment referenced above.

18. Comments:

N/A

Property Manager

Site manager

Asset ID:	See attached spreadsheet	PO#:	Qty:
Description:		Unit Cost:	UoM:
Make:		Acquisition Cost:	Safety repair cost:
Model:		Task Order #:	Non-Safety repair cost:
Serial #:		Hand Receipt:	Loss:
UID #:		Mi/Hrs:	Replacement Cost:
Part #:		NSN:	Replacement PO:
Commingled:	<input type="checkbox"/>	Property Type	Repair PO:
		Enter Property Type	Sensitive:
		Hazmat involved:	<input type="checkbox"/>

Asset ID:	See attached spreadsheet	PO#:	Qty:
Description:		Unit Cost:	UoM:
Make:		Acquisition Cost:	Safety repair cost:
Model:		Task Order #:	Non-Safety repair cost:
Serial #:		Hand Receipt:	Loss:
UID #:		Mi/Hrs:	Replacement Cost:
Part #:		NSN:	Replacement PO:
Commingled:	<input type="checkbox"/>	Property Type	Repair PO:
		Enter Property Type	Sensitive:
		Hazmat involved:	<input type="checkbox"/>

Asset ID:	See attached spreadsheet	PO#:	Qty:
Description:		Unit Cost:	UoM:
Make:		Acquisition Cost:	Safety repair cost:
Model:		Task Order #:	Non-Safety repair cost:
Serial #:		Hand Receipt:	Loss:
UID #:		Mi/Hrs:	Replacement Cost:
Part #:		NSN:	Replacement PO:
Commingled:	<input type="checkbox"/>	Property Type	Repair PO:
		Enter Property Type	Sensitive:
		Hazmat involved:	<input type="checkbox"/>

Asset ID:	See attached spreadsheet	PO#:	Qty:
Description:		Unit Cost:	UoM:
Make:		Acquisition Cost:	Safety repair cost:
Model:		Task Order #:	Non-Safety repair cost:
Serial #:		Hand Receipt:	Loss:
UID #:		Mi/Hrs:	Replacement Cost:
Part #:		NSN:	Replacement PO:
Commingled:	<input type="checkbox"/>	Property Type	Repair PO:
		Enter Property Type	Sensitive:
		Hazmat involved:	<input type="checkbox"/>

LTDD CORRECTIVE ACTION FORM

Date of Incident: 04/04/2014

To: Dena Johnson, Dyncorp INT'L

From: David Kaelin, Property Manager, Dyncorp AMODPS (0030) Contract

Ref LTDD: CST14-0000007

Subject: Camp Eggers, East Lot, Afghanistan

Root Cause:

On or about 20 February 2014, the US Army Retrograde Team at Camp Eggers confiscated three green connex containers at the Camp Eggers East Lot. These items were full of items that were being staged for turn over to the ANA. These containers were clearly marked with the following: DynCorp MOD PMO, David Kaelin, Property Manager, 0793507479, david.kaelin@afghan.swa.army.mil. I had also coordinated with the Camp Eggers BSG -- COL Evans, CSM Perryman, SFC Perry and CPT Higgs-Derrick. These personnel were aware of the ownership of the three containers and of DynCorp intent to arrange transfer to the ANA.

I walked out to the East Lot on 20 February to organize and inventory the Containers. I returned on the 22nd to finish the organization and to segregate those items that would need to be moved to the Black House. The containers were gone.

I returned to Camp Eggers to speak with the BSG about the missing containers. When I found CPT Higgs and SFC Perry, I was informed that the containers had been confiscated and moved to Bagram Airfield.

I was told that no inventory had been taken of the contents and that the contents had been moved to the retrograde yard, containerized and moved to the Bagram DRMO along with other equipment. I was told that there was no way to recover the items short of traveling to Bagram and searching through their DRMO yard which by that time was filled with items from all over the country. It would have been impossible to find our items within that mass of equipment. As well, it would have been all but impossible to arrange transportation to Bagram.

I asked CPT Higgs if they would provide a statement about the incident but she declined saying that she had no real knowledge of the incident as the BSG local national team had been charged with clearing the equipment and SFC Perry had moved the containers. SFC Perry also declined to provide a statement. I did not press the matter.

All of my inventory sheets for the containers were inside of the containers. The attached spreadsheet is an estimate of the items in the container. I was in the process of creating the documents for transfer

and have had to put together a rough picture of the items inside those three containers. At the time, we were pursuing the idea of placing one of these containers inside the Black House grounds for ammunition storage. My plan at the time was to have one connex container brought to the Black House with all equipment stored inside until transfer to the ANA could be effected.

I had placed all equipment inside the container that had been turned in or recovered during the Camp Eggers closure operations. Again, this is a rough estimate of the equipment contained inside the containers. I had no inkling that the Retrograde Team would confiscate the containers since they were clearly marked with my contact data and I had been coordinating storage and movement of these containers as well as the two white containers that were eventually signed to the Afghans on(27 February 2014.

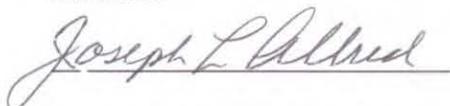
This LTDD was delayed as I was attempting to gather as much information as possible regarding the equipment that was in these containers so as to submit as accurate a listing as possible.

Corrective Action:

The Dyncorp AMODPS (0030) contract Program Manager and Property Manager are working closely with the ACO, DCMA and the TPSO office to create a plan for future property transfer actions.

Camp closures are being tracked and coordinated with the TPSO and DCMA. I will take all instructions on proper disposition of property and accountability from the TPSO and DCMA.

Joe Allred



Supervisor Name/Signature

David Kaelin



Property Manager Name/Signature

Farcl ass	Sensiti ve	Quanti ty	Mfgprn	Nsn	Description	Uni ts	Location	Locationst atus	Siteid	Serialnumber	Owne rid	Acquisitioncost	Costty pe	Tagnumber	Hr Number	Notes
EQU	N	1	E151FPB	7025DC0079 490	DISPLAY UNIT, 15 IN, Flat Screen, LCD, Black	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	54544968	GFP	█	Estimat e	CTS000007409	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	E151FP-DELL	7025DC0079 490	DISPLAY UNIT, 15 IN, LCD Flat Screen	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	95664	GFP	█	Estimat e	CTS000007410	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO STK	HAND RECEIPT	PMO	356V3R1	CAP	█	Actual	CTS000004747	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	8440P	7010DC0032 230	COMPUTER SYSTEM,DIGITAL,Elitebook 8440p	EA	LIBERTY HOUSE PMO OFFICE	HAND RECEIPT	PMO	CNDO351V46	CAP	█	Actual	CTS000000969	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	HD08982-S	7025DC0185 754	DISPLAY UNIT, LCD 8.9 HD Pro Monitor with Sony Battery Plate	EA	PMO KABUL	HAND RECEIPT	PMO	CTS000006100	CAP	█	Actual	CTS000006100	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	DET-OPS	HAND RECEIPT	PMO	355947048131778	GFP	█	Actual	CTS000004650	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	CAMP EGGERS	HAND RECEIPT	PMO	355947049678553	CAP	█	Actual	CTS000004675	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330	5805DC0102 602	TELEPHONE, CELLULAR, Nokia	EA	KMTC	HAND RECEIPT	PMO	356248044786106	GFP	█	Actual	356248044786 106	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	26100	9535DC0025 180	PLATES, SAPI, IVA (2--per), Survival Armor, 26100	EA	CAMP ALAMO	HAND RECEIPT	PMO	TEMP6	GFP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	CAMP EGGERS	HAND RECEIPT	PMO	H6210	GFP	█	Actual	CTS000004872	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	26100	9535DC0025 180	PLATES, SAPI, IVA (2--per), Survival Armor, 26100	EA	CAMP EGGERS	HAND RECEIPT	PMO	TEMP1	GFP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	26100	9535DC0025 180	PLATES, SAPI, IVA (2--per), Survival Armor, 26100	EA	CAMP EGGERS	HAND RECEIPT	PMO	TEMP2	DC	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE. Lost in Container confiscated by Camp Eggers BSG
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	Breezeway Storage	HAND RECEIPT	PMO	CTS000004971	GFP	█	Actual	CTS000004971	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	CAMP EGGERS	HAND RECEIPT	PMO	H3820	GFP	█	Actual	CTS000003442	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	Breezeway Storage	HAND RECEIPT	PMO	CTS000004975	GFP	█	Actual	CTS000004975	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	26100	9535DC0025 180	PLATES, SAPI, IVA (2--per), Survival Armor, 26100	EA	CAMP ALAMO	HAND RECEIPT	PMO	TEMP5	GFP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	320-2606	7025DC0098 612	Dell E Series E1912H Flat Panel Monitor, 18.Sin Flat Panel W/LED	EA	CJI OFFICE	HAND RECEIPT	PMO	CN0D176P6418011A0Y RS	GFP	█	Estimat e	CTS000007285	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	MEX OVERT-MED-III- BLK	8470DC0140 128	VEST BALLISTIC PROTECTIVE BODY ARMOR, Level III, Med,Blk	EA	NEW CENTURY OFFICE	HAND RECEIPT	PMO	0012	GFP	█	Estimat e	CTS000007313	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330	5805DC0102 602	TELEPHONE, CELLULAR, Nokia	EA	209TH CORP	HAND RECEIPT	PMO	356248044770720	GFP	█	Actual	CTS000000787	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	BUILDING 98	HAND RECEIPT	PMO	4HLK3Q1	GFP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	CID SECTION	HAND RECEIPT	PMO	4Q9S3R1	CAP	█	Actual	CTS000004776	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO STOCK	HAND RECEIPT	PMO	J07V3R1	CAP	█	Actual	CTS000004777	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	BUILDING 102 ROOM 212	HAND RECEIPT	PMO	86LK3Q1	GFP	█	Actual	CTS000002128	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330	5805DC0102 602	TELEPHONE, CELLULAR, Nokia	EA	PMO OFFICE	HAND RECEIPT	PMO	3562248044786010	GFP	█	Actual Estimat e	CTS000003786	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	170B4	7025DC0019 463	MONITOR 17 INCH	EA	ROYAL HOUSE ROOM 2	HAND RECEIPT	PMO	55456	GFP	█	Actual Estimat e	CTS000001170	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	F380		Printer, All-In-One DeskJet, HP, F380	EA	CONNEX 1	HAND RECEIPT	PMO	CN65HFD0J3	GFP	█	Actual	CTS000004406	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	KMTC OFFICE	HAND RECEIPT	PMO	FXFW2M1	GFP	█	Actual	CTS000002089	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058705185	GFP	█	Actual Estimat e	CTS000003270	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE D610	7010015295 006	COMPUTER SYSTEM,DIGITAL	EA	PMOOPS OFFICE	HAND RECEIPT	PMO	3CG0020BLQ	CAP	█	Actual	CTS000000073	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	8440P	7010DC0032 230	COMPUTER SYSTEM,DIGITAL,Elitebook 8440p	EA	PMO OPS OFFICE	HAND RECEIPT	PMO	CN00351V3X	CAP	█	Actual	CTS000000010	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	8440P	7010DC0032 230	COMPUTER SYSTEM,DIGITAL,Elitebook 8440p	EA	LIBERTY HOUSE OPS OFF	HAND RECEIPT	PMO	CND036009D	CAP	█	Actual	CTS000000021	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	8440P	7010DC0032 230	COMPUTER SYSTEM,DIGITAL,Elitebook 8440p	EA	PMO STOCK	HAND RECEIPT	PMO	CNDO351V55	CAP	█	Actual	CTS000000393	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	PMO STOCK	HAND RECEIPT	PMO	CTS000007042	GFP	█	Actual	CTS000007042	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

Farcl ass	Sensiti ve	Quanti ty	Mfgrpn	Nsn	Description	Uni ts	Location	Locationst atus	Siteid	Serialnumber	Owne rid	Acquisitioncost	Costty pe	Tagnumber	Hr Number	Notes
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	BREEZE WAY STORAGE	HAND RECEIPT	PMO	CTS000007045	GFP	██████████	Actual	CTS000007045	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	BREEZEWAY STORAGE	HAND RECEIPT	PMO	CTS000007046	GFP	██████████	Actual	CTS000007046	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	PMO STOCK	HAND RECEIPT	PMO	DVBW2M1	GFP	██████████	Actual	CTS000002064	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	35241905653535	CAP	██████████	Actual Estimate	CTS000007193	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1110/RH-93	5805DC0090 059	NOKIA CELLPHONE	EA	FWT PMO STOCK	HAND RECEIPT	PMO	357419049450670	CAP	██████████	Actual	CTS000007221	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	5000D	5805DC0102 713	TELEPHONE, CELLULAR, Unlocked, Black, Dual-Band 2G Connect	EA	111TH, ROOM 7B	HAND RECEIPT	PMO	354838028947443	GFP	██████████	Actual	CTS000000327	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	WD1600B014	5980DC0094 289	HARD DRIVE	EA	LIBERTY HOUSE PMO OFFICE	HAND RECEIPT	PMO	WX21A20883228	GFP	██████████	Actual	CTS000000981	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	DET-OPS	HAND RECEIPT	PMO	356248043293013	CAP	██████████	Actual	CTS000004692	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	DET-OPS	HAND RECEIPT	PMO	356248043292551	CAP	██████████	Actual	CTS000004699	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	DET-OPS	HAND RECEIPT	PMO	355947049682944	CAP	██████████	Actual	CTS000004700	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 2690	5805DC0094 271	CELL PHONE	EA	DET-OPS	HAND RECEIPT	PMO	354307048085238	CAP	██████████	Actual	CTS000000462	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	DET-OPS	HAND RECEIPT	PMO	355947047939643	CAP	██████████	Actual	CTS000000392	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	SO-2510	5805DC0078 925	TELEPHONE,SATELLITE, 32 MB	EA	LIBERTY HOUSE PMO STK	HAND RECEIPT	PMO	35601300362774-5	GFP	██████████	Actual	CTS000000468	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	SO-2510	5805DC0078 925	TELEPHONE,SATELLITE, 32 MB	EA	LIBERTY HOUSE PMO STK	HAND RECEIPT	PMO	35601300605220-6	GFP	██████████	Actual	CTS000000467	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	VPL-ES4	6730DC0094 073	LCD PROJECTOR	EA	203/ STORAGE ROOM	HAND RECEIPT	PMO	7003270724	GFP	██████████	Actual	7003270724	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330	5805DC0102 602	TELEPHONE, CELLULAR, Nokia	EA	VTT/ IJC	HAND RECEIPT	PMO	354846047766322	GFP	██████████	Actual	CTS000000699	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0138 217	HELMET BALLISTIC	EA	CHAPLAIN OFFICE	HAND RECEIPT	PMO	24546	GFP	██████████	Actual Estimate	CTS000007481	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1110/RH-93	5805DC0090 059	NOKIA CELLPHONE	EA	Property Office	HAND RECEIPT	PMO	351937058704212	CAP	██████████	Actual Estimate	CTS000007230	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1110/RH-93	5805DC0090 059	NOKIA CELLPHONE	EA	SOUTH KIA	HAND RECEIPT	PMO	353651052303594	CAP	██████████	Actual Estimate	CTS000007215	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CAMP EGGERS	HAND RECEIPT	PMO	CTS000004841	GFP	██████████	Actual	CTS000004841	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	BEREEZEWAY STOREAGE	HAND RECEIPT	PMO	H3057	GFP	██████████	Actual	CTS000004955	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	26100	9535DC0025 180	PLATES, SAPI, IVA (2--per), Survival Armor, 26100	EA	CAMP EGGERS	HAND RECEIPT	PMO	TEMP3	GFP	██████████	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	MICHAEL SMITH	HAND RECEIPT	PMO	CTS0000003145	GFP	██████████	Actual	CTS0000003145	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	MICHAEL SMITH	HAND RECEIPT	PMO	H6963	GFP	██████████	Actual	CTS0000003046	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	ADAB North KAIA	HAND RECEIPT	PMO	CTS0000003100	GFP	██████████	Actual	CTS0000003100	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CAMP EGGERS, LIB HOUSE	HAND RECEIPT	PMO	CTS0000003099	GFP	██████████	Actual	CTS0000003099	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	MICHAEL LONGWORTH	HAND RECEIPT	PMO	CTS0000003112	GFP	██████████	Actual	CTS0000003112	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	FWT PMO STOCK	HAND RECEIPT	PMO	354837043740114	GFP	██████████	Actual Estimate	CTS000000453	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 2310	5805DC0029 672	TELEPHONE,CELLULAR, NOKIA 2310	EA	FWT PMO STOCK	HAND RECEIPT	PMO	353651052300764	CAP	██████████	Actual Estimate	CTS000007228	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1110/RH-93	5805DC0090 059	NOKIA CELLPHONE	EA	PMO STOCK	HAND RECEIPT	PMO	358965016931877	CAP	██████████	Actual	CTS000004813	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1208	5805DC0022 840	TELEPHONE,CELLULAR, Nokia 1208, 700mAh, 7hrs Talk Time	EA	LIBERTY HOUSE PMO STOCK	HAND RECEIPT	PMO	359369031102854	GFP	██████████	Actual	CTS000000106	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	E178WFPC	7025DC0089 012	DISPLAY UNIT, 17 IN Widescreen, Flat Panel Display	EA	BUILDING 211 OPS OFFICE	HAND RECEIPT	PMO	CN0WVY564641808360A XH	GFP	██████████	Actual	CTS000000654	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE STOCK	HAND RECEIPT	PMO	8Q7Q3R1	CAP	██████████	Actual	CTS000004733	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO STK	HAND RECEIPT	PMO	6HBS3R1	CAP	██████████	Actual	CTS000004741	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

Farcl ass	Sensiti ve	Quanti ty	Mfgrpn	Nsn	Description	Uni ts	Location	Locationst atus	Siteid	Serialnumber	Owne rid	Acquisitioncost	Costty pe	Tagnumber	Hr Number	Notes
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO STK	HAND RECEIPT	PMO	H18Q3R1	CAP	██████████	Actual Estimate	CTS000004749	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1110/RH-93	5805DC0090 059	NOKIA CELLPHONE	EA	FWT PMO STOCK	HAND RECEIPT	PMO	353651058081129	CAP	██████████		CTS000007201	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	GARDEZ	HAND RECEIPT	PMO	355947049682449	CAP	██████████	Actual	CTS000004683	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	OPS STOCK	HAND RECEIPT	PMO	358316033569235	CAP	██████████	Actual	CTS000004669	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	KANDAHAR	HAND RECEIPT	PMO	356248043293112	CAP	██████████	Actual	CTS000004679	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	203 GARDEZ	HAND RECEIPT	PMO	355947049678983	CAP	██████████	Actual	CTS000004652	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	LIBERTY HOUSE PMO OFFICE STOCK	HAND RECEIPT	PMO	356248042458476	CAP	██████████	Actual	CTS000004695	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	G0B53R1	CAP	██████████	Actual	CTS000004755	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO OFF STK	HAND RECEIPT	PMO	9P7Q3R1	CAP	██████████	Actual	CTS000004780	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO OFF STK	HAND RECEIPT	PMO	517V3R1	CAP	██████████	Actual	CTS000004774	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	CAMP EGGERS ARMA	HAND RECEIPT	PMO	7T6V3R1	CAP	██████████	Actual	CTS000004773	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	HERAT	HAND RECEIPT	PMO	73BQ3R1	CAP	██████████	Actual	CTS000004772	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO OFF STK	HAND RECEIPT	PMO	Y6V3R1	CAP	██████████	Actual	CTS000004771	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6250	7010DC0109 565	COMPUTER, LAPTOP	EA	LIBERTY HOUSE PMO OFF STK	HAND RECEIPT	PMO	HX6V3R1	CAP	██████████	Actual	CTS000004759	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	PMO STOCK	HAND RECEIPT	PMO	18RW2M1	GFP	██████████	Actual	CTS000002036	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	ROYAL HOUSE ROOM 1	HAND RECEIPT	PMO	7BLK3Q1	GFP	██████████	Actual	CTS000002126	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LATITUDE E6510	7010015006 979	COMPUTER SYSTEM,DIGITAL, Laptop	EA	PMO STOCK	HAND RECEIPT	PMO	HLBW2M1	GFP	██████████	Actual	CTS000002107	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	OPTIPLEX 360	7021DC0093 612	COMPUTER, DESKTOP, DELL, OPTIPLEX 360	EA	GONZALEZ ANNEX CJ-3	HAND RECEIPT	PMO	C2B754J	GFP	██████████	Actual	CTS000001003	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	OPTIPLEX GX620	7010015474 777	COMPUTER SYSTEM,DIGITAL, 3.0GHZ Tower, System, Keyoard, Mouse, Po NOT FOR PURCHASE-Computer, desktop, DELL, OPTIPLEX	EA	PMO STOCK	HAND RECEIPT	PMO	7YGWM1S	GFP	██████████	Actual	CTS000000628	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	OPTIPLEX		MONITOR, Flat panel 17in LCD, Dell, E178FP	EA	ARMADILLO HSE 2-4N	HAND RECEIPT	PMO	CK7YX1S	GFP	██████████	Actual	CTS000004156	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	E178FP		MONITOR, Flat panel 17in LCD, Dell, E178FP	EA	CAP DIV BLG 250	HAND RECEIPT	PMO	CFOF1179641807441NN L	GFP	██████████	Actual	CTS000002174	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	SO-2510	5805DC0078 925	TELEPHONE,SATELLITE, 32 MB	EA	LIBERTY HOUSE PMO OFF	HAND RECEIPT	PMO	35238400038219-4	GFP	██████████	Actual	CTS000004618	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	D2445	7025DC0095 015	PRINTER	EA	PMO STOCK	HAND RECEIPT	PMO	TH79A661SN	GFP	██████████	Actual	CTS000000001	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	5550	7025015023 242	PRINTER, AUTOMATIC, HP5550	EA	FWT BREEZEWAY STORAGE	HAND RECEIPT	PMO	JPFN62DG02	GFP	██████████	Actual	CTS000001139	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	OPTIPLEX 755	7025015695 556	COMPUTER, DESKTOP	EA	Connex 2 East parking lot	HAND RECEIPT	PMO	0052-296993187	GFP	██████████	Actual	CTS000004179	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	GX620	7010015408 314	COMPUTER SYSTEM,DIGITAL	EA	PEC/ IT AREA	HAND RECEIPT	PMO	00-19-B9-06-11-6C	GFP	██████████	Actual	CST000004152	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	1110/RH-93	5805DC0090 059	NOKIA CELLPHONE	EA	PMO STOCK	HAND RECEIPT	PMO	359332044208944	CAP	██████████	Actual	CTS000007239	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052302224	CAP	██████████	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052353052	CAP	██████████	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	PMO STOCK	HAND RECEIPT	PMO	CTS000004876	GFP	██████████	Actual	CTS000004876	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CAMP EGGERS	HAND RECEIPT	PMO	CTS000004833	GFP	██████████	Actual	CTS000004833	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	CAMP EGGERS	HAND RECEIPT	PMO	H3765	GFP	██████████	Actual	CTS000004844	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CONNEX 2 EAST PARKING LOT	HAND RECEIPT	PMO	CTS000004928	GFP	██████████	Actual	CTS000004928	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	Breezeway Storage	HAND RECEIPT	PMO	CTS000004973	GFP	██████████	Actual	CTS000004973	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

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EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CAMP EGGERS	HAND RECEIPT	PMO	CTS000004845	GFP	█	Actual	CTS000004845	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO STOCK	HAND RECEIPT	PMO	352274018597505	GFP	█	Estimate	CTS000007069	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	29115AE1	5805DC0096 677	Phone ,Cordless with Answering Machine, 2.4GHZ: GE	EA	LIBERTY HOUSE PMO OFFICE	HAND RECEIPT	PMO	HU6AD416980	GFP	█	Estimate	CTS000003005	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	170B4	7025DC0019 463	MONITOR 17 INCH	EA	LIBERTY HOUSE PMO OFFICE	HAND RECEIPT	PMO	CN0G349H6418089817 ML	GFP	█	Estimate	CTS000004637	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	FWT PMO STOCK	HAND RECEIPT	PMO	353509023480586	CAP	█	Actual	CTS000007113	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	215 CORP	HAND RECEIPT	PMO	356852025621057	CAP	█	Actual	CTS000007122	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	CAMP EGGERS	HAND RECEIPT	PMO	356852025620554	CAP	█	Actual	CTS000007125	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	L1910	7025014802 475	MONITOR 19 INCH	EA	CAMP EGGERS	HAND RECEIPT	PMO	CN0TH6384663366ACW DS	GFP	█	Actual	CTS000000008	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	BEREEZEWAY STORAGE	HAND RECEIPT	PMO	CTS000007029	GFP	█	Actual	CTS000007029	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CAMP EGGERS, LIB HOUSE	HAND RECEIPT	PMO	CTS000003141	GFP	█	Actual	CTS000003141	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CAMP EGGERS	HAND RECEIPT	PMO	CTS000003085	GFP	█	Actual	CTS000003085	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	PMO STOCK	HAND RECEIPT	PMO	H6967	GFP	█	Actual	CTS000003054	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	CAMP EGGERS, LIB HOUSE	HAND RECEIPT	PMO	H6953	GFP	█	Actual	CTS000003032	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332042262505	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	352419056695329	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	352419056694330	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332042261069	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	352419056536194	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	352419056536101	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332061069422	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651058095384	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651058093223	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059955296	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	351937058735901	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059952350	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	352419056534775	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332042263859	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353283057417532	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	35365105230646	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353283057416385	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052300764	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059103855	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052288852	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332042262489	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

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EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332042263792	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651058093231	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059553067	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052303594	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	35365105808223	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052352849	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	357419049450670	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052289801	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052353996	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052352443	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	PMO STOCK	HAND RECEIPT	PMO	CTS000003104	GFP	█	Actual	CTS000003104	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	Breezeway Storage CAMP EGGERS, LIB HOUSE	HAND RECEIPT	PMO	H6901	GFP	█	Actual	CTS000003039	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	BLACK HOUSE STOCK	HAND RECEIPT	PMO	H6911	GFP	█	Actual	CTS000003024	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	BLACK HOUSE STOCK	HAND RECEIPT	PMO	H6999	GFP	█	Actual	CTS000003068	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	PMO STOCK	HAND RECEIPT	PMO	CTS000007017	GFP	█	Actual	CTS000007017	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	CONNEX 2 EAST PARKING LOT	HAND RECEIPT	PMO	CTS000007023	GFP	█	Actual	CTS000007023	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	BEREEZEWAY STOREAGE	HAND RECEIPT	PMO	CTS000007019	GFP	█	Actual	CTS000007019	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	Property Office	HAND RECEIPT	PMO	353651052289801	CAP	█	Estimate	CTS000007223	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0033718	8470DC0030 918	VEST BALLISTIC	EA	BEREEZEWAY STOREAGE	HAND RECEIPT	PMO	SDF	GFP	█	Estimate	CTS000007830	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	TPGL4ICW	8470DC0103 509	Ballistic Ceramic Plate, 30/06 SPG Caliber, Size 10 x 12 in	EA	NCC	HAND RECEIPT	PMO	19297	GFP	█	Actual	CTS000007763	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	TPGL4ICW	8470DC0103 509	Ballistic Ceramic Plate, 30/06 SPG Caliber, Size 10 x 12 in	EA	NCC	HAND RECEIPT	PMO	19299	GFP	█	Actual	CTS000007762	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480504	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620778	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480533	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480312	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620869	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480609	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025621040	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620539	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620307	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620703	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025621131	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025621065	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620661	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

Farclass	Sensitivity	Quantity	Mfgprn	Nsn	Description	Units	Location	Locationstatus	Siteid	Serialnumber	Ownerid	Acquisitioncost	Costtype	Tagnumber	Hr Number	Notes
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620372	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480321	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025621024	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620810	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620604	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620331	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620711	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620562	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	352931145698040	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620646	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480522	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620901	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480549	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480301	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480311	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480320	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620315	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620414	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620596	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	GP360	5820DC0013780	RECEIVER-TRANSMITTER,RADIO, UHF, 4 W Two-Way Radio	EA	CONNEX 1	HAND RECEIPT	PMO	749hfU8805	GFP	█	Actual	CTS000007936	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	HTN9000B	8470DC0038908	CHARGER, BATTERY Walkie Talkie	EA	CONNEX 1	HAND RECEIPT	PMO		GFP	█	Actual	CTS000007956	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	5805DC0064703	HELMET, BALLISTIC	EA	PMO STOCK	HAND RECEIPT	PMO	CTS000003018	GFP	█	Actual	CTS000003018	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058515931	GFP	█	Estimate	CTS000003278	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	359332044208944	GFP	█	Estimate	CTS000003285	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058513571	GFP	█	Estimate	CTS000003267	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058705060	GFP	█	Estimate	CTS000003266	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058705250	GFP	█	Estimate	CTS000003293	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	359323046108356	GFP	█	Estimate	CTS000003277	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058790948	GFP	█	Estimate	CTS000003271	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064703	Cell Phone, Nokia,	EA	RAHIMI HOUSE	HAND RECEIPT	PMO	351937058705235	GFP	█	Estimate	CTS000003280	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	F6 PASGT	8470DC0090605	HELMET BALLISTIC, Combat	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	H2454	GFP	█	Estimate	CTS000007377	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353651052289397	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059955338	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059954752	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

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EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059954315	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	359332042261614	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	352419056535335	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO KABUL	HAND RECEIPT	PMO	353675059553208	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 2630	5805DC0029 734	PHONE, CELLAR NOKIA 2630	EA	FWT PMO STOCK	HAND RECEIPT	PMO	353203033953780	GFP	█	Estimate	CTS000004815	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	CONNEX 2 EAST PARKING LOT	HAND RECEIPT	PMO	H6972	GFP	█	Actual	CTS000003026	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	FREDDIE EDENFIELD	HAND RECEIPT	PMO	354840029567816	GFP	█	Actual	CTS000003264	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	FWT PMO STOCK	HAND RECEIPT	PMO	35434044967925	CAP	█	Actual	CTS000004645	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480503	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	PASGT	8470DC0038 307	HELMET, BALLISTIC	EA	JEFFREY WILLIAMS	HAND RECEIPT	PMO	H6916	GFP	█	Actual	CTS000003029	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 2310	5805DC0029 672	TELEPHONE,CELLULAR, NOKIA 2310	EA	DETAINEE OPS	HAND RECEIPT	PMO	355504013543973	GFP	█	Estimate	CTS000000148	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	469-3922	7021DC0172 641	COMPUTER,DIGITAL, Computer, OptiPlex 7010 Intel Core i5,3.3GHz Small form factor	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	DQTBFX1	CAP	█	Actual	CTS000007401	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	469-3922	7021DC0172 641	COMPUTER,DIGITAL, Computer, OptiPlex 7010 Intel Core i5,3.3GHz Small form factor	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	DQYBFX1	CAP	█	Actual	CTS000007391	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	469-3922	7021DC0172 641	COMPUTER,DIGITAL, Computer, OptiPlex 7010 Intel Core i5,3.3GHz Small form factor	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	DR2CFX1	CAP	█	Actual	CTS000007415	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620422	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480505	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025630430	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480328	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	MEX OVERT-MED-III- BLK	8470DC0140 128	VEST BALLISTIC PROTECTIVE BODY ARMOR, Level III, Med,Blk	EA	Breezeway Storage	HAND RECEIPT	PMO	012455	GFP	█	Estimate	CTS000007306	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	CAMP EGGERS	HAND RECEIPT	PMO	355947048131257	CAP	█	Actual	CTS000004693	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	2330 C	5805DC0066 711	Nokia Cell Phone	EA	PMO STOCK	HAND RECEIPT	PMO	356248044905698	CAP	█	Actual	CTS000004649	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 2690	5805DC0094 271	CELL PHONE	EA	DET-OPS	HAND RECEIPT	PMO	358303039558453	GFP	█	Actual	CTS000001972	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LL649A8#ABA	7025DC0149 111	DISPLAY UNIT,HP Compaq LE2202x - LED monitor - 21.5"	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	3CQ25112DY	CAP	█	Actual	CTS000006053	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	359332044012114	GFP	█	Estimate	CTS000003276	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058705151	GFP	█	Estimate	CTS000003294	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058704212	GFP	█	Estimate	CTS000003273	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	C1-01	5805DC0064 703	Cell Phone, Nokia,	EA	PMO STOCK	HAND RECEIPT	PMO	351937058788108	GFP	█	Estimate	CTS000003289	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480317	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480542	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480330	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620406	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151 500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	355535019597760	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.

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EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480318	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480586	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480519	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620976	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620851	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620729	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620471	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025621057	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620786	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353509023480309	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620554	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	353852025620505	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620919	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620356	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620935	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025620489	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 3110	5805DC0151500	TELEPHONE,CELLULAR, 3310,4 hrs Talk Time, Li-ion 1020 mAh	EA	PMO KABUL	HAND RECEIPT	PMO	356852025621081	CAP	█	Actual		PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	F6 PASGT	8470DC0090605	HELMET BALLISTIC, Combat	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	A5464	GFP	█	Estimate	CTS000007378	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	29115AE1	5805DC0096677	Phone ,Cordless with Answering Machine, 2.4GHz: GE	EA	LIBERTY HOUSE PMO STOCK	HAND RECEIPT	PMO	PQXQ57642ZAMB	GFP	█	Estimate	CTS000001538	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	469-3922	7021DC0172641	COMPUTER,DIGITAL, Computer, OptiPlex 7010 Intel Core i5,3.3GHz Small form factor	EA	CONNEX 1 CAMP EGGERS	HAND RECEIPT	PMO	DQSCFX1	CAP	█	Actual	CTS000007413	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	469-3922	7021DC0172641	COMPUTER,DIGITAL, Computer, OptiPlex 7010 Intel Core i5,3.3GHz Small form factor	EA	RAHIMI HOUSE	HAND RECEIPT	PMO	DR1DFX1	CAP	█	Actual	CTS000007423	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	CMTV-1-M-TAN	8470DC0103485	Body Armor, Modular Tactical Vest (MTV), Medium, Khaki/Tan	EA	CJ7	HAND RECEIPT	PMO	11113	GFP	█	Actual	CTS000007921	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	TPGL4ICW	8470DC0103509	Ballistic Ceramic Plate, 30/06 SPG Caliber, Size 10 x 12 in	EA	CJ7	HAND RECEIPT	PMO	13221	GFP	█	Actual	CTS000007920	PMOLTDD	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LCAP0027027	7105DC0031785	DO NOT USEE - SOFA	EA	BLG 250	HAND RECEIPT	KBL-BH		GFP	█	Estimate	CTS000001327	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LXO - 6000 SLAA	7110015736557	CHAIR,OFFICE,ROLLER,BLACK	EA	BLG 250	HAND RECEIPT	KBL-BH		GFP	█	Actual	CTS000001314	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LXO - 6000 SLAA	7110015736557	CHAIR,OFFICE,ROLLER,BLACK	EA	BLG 250	HAND RECEIPT	KBL-BH		GFP	█	Actual	CTS000004227	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LXO - 6000 SLAA	7110015736557	CHAIR,OFFICE,ROLLER,BLACK	EA	BLG 250	HAND RECEIPT	KBL-BH		GFP	█	Actual	CTS000002181	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NAV001468	7110DC0029062	DESK, OFFICE, 6 DRAWER, DBL PEDESTAL	EA	BLG 250	HAND RECEIPT	KBL-BH		GFP	█	Actual	CTS000000701	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NAV001468	7110DC0029062	DESK, OFFICE, 6 DRAWER, DBL PEDESTAL	EA	BLK 250	HAND RECEIPT	KBL-BH		GFP	█	Actual	CTS000001027	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LXO - 6000 SLAA	7110015736557	CHAIR,OFFICE,ROLLER,BLACK	EA	BLG 250	HAND RECEIPT	KBL-BH		CAP	█	Actual	CTS000004491	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	LXO - 6000 SLAA	7110015736557	CHAIR,OFFICE,ROLLER,BLACK	EA	BLG 250	HAND RECEIPT	KBL-BH		GFP	█	Actual	CTS000001240	0002061	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	F6 PASGT	8470DC0090605	HELMET BALLISTIC, Combat	EA	KABUL, CAMP EGGERS	HAND RECEIPT	PMO	H6961	GFP	█	Estimate	CTS000003015	CJE002	Issued to PMOLTDD,Custodian:NONE.
EQU	N	1	NOKIA 1650	5805DC0086772	Cellphone, NOKIA 1650	EA	ACG CAMP EGGERS	HAND RECEIPT	PMO	353651052302224	CAP	█	Actual	CTS000007222	0000969	Issued to PMOLTDD,Custodian:NONE.

Farcl ass	Sensiti ve	Quanti ty	Mfgprn	Nsn	Description	Uni ts	Location	Locationst atus	Siteid	Serialnumber	Owne rid	Acquisitioncost	Costty pe	Tagnumber	Hr Number	Notes
EQU	N	1	TPGL4ICW	8470DC0103 509	Ballistic Ceramic Plate, 30/06 SPG Caliber, Size 10 x 12 in	EA	NCC	HAND RECEIPT	PMO	10795	GFP	██████████	Actual	CTS000007764	0002231	Issued to PMOLTDD,Custodian:NONE.
EQU	Y	1	LCAP0041787	8470DC0032 937	VEST BALLISTIC - CATALOGING RQD B4 ACQ	EA	ARMA GLOBAL	HAND RECEIPT	PMO	CTS000003081	GFP	██████████	Actual	CTS000003081	CJ4013	Issued to PMOLTDD,Custodian:NONE.

TOTAL = ██████████

APPENDIX D – Alpha Omega Services Subcontract as Provided by Management

Date: 08/06/2012
 Time: 3:19:12 PM

DynCorp International LLC
 Voucher Edit Report (PO)

Voucher: 1964470
 Vendor: 6014851 ALPHA OMEGA SERVICES

Invoice #: DY-1020 PO: NTMAP0076 FY: 2012 Period: 8 Subperiod: 1
 Invoice Date: 04/11/2012 Rel: 0 AP Acct/Org: 20-01-1000-0060/1.90
 Due Date: 05/11/2012 Approved: N
 Anticipated Pay Date: 05/11/2012 Hold Voucher: N
 Payment Control: N

Entry User ID: E007628
 Invoice Amt: 656,235.13
 Discount Amt: 0.00
 Net Invoice Amt: 656,235.13

Header Notes:

Line	PO Line	Description	Invoice Qty	Unit Cost	Extended Amount	Discrepancy Amt
1	2	01/12-TAXES CHARGES FOR THE MO	12,867.3600	1.00	12,867.36	
		<u>Acct No/Name</u>	<u>Org No/Name/Ref 1</u>	<u>Proj No/Name/Ref 2</u>	<u>Allocation</u>	<u>Line Account Amt</u>
		41-23-0005-0000 SubContractor ODCs	1.02.B.0316.0.000000 Afghan Police M&T	ANPMOI.0001.01.1005.00AO.ALOM Alpha Omega ODC-Adrskn	100.00% Project Account Abbrev: 52303	12,867.36
3	2	01/12-CONSUMABLES O&M AT ADRAS	643,367.7700	1.00	643,367.77	
		<u>Acct No/Name</u>	<u>Org No/Name/Ref 1</u>	<u>Proj No/Name/Ref 2</u>	<u>Allocation</u>	<u>Line Account Amt</u>
		41-23-0005-0000 SubContractor ODCs	1.02.B.0316.0.000000 Afghan Police M&T	ANPMOI.0001.01.1005.00AO.ALOM Alpha Omega ODC-Adrskn	100.00% Project Account Abbrev: 52303	643,367.77
					Total Voucher:	656,235.13

Date: 08/06/2012
Time: 3:19:12 PM

DynCorp International LLC
Voucher Edit Report (PO)

Report Total: 656,235.13

Less 2%
Tax (13,124.50)
\$ 643,110.43
=

Pinto, Vipin

From: [REDACTED]
Sent: Monday, August 06, 2012 5:56 PM
To: [REDACTED]
Cc: Mahalingam, Harihara
Subject: RE: For Your Approval: ALPHA OMEGA SERVICES

The wire request detailed below is approved for recording in WWFS and Costpoint.

[REDACTED]
Director Shared Services
Dyncorp International LLC
[13601 North Freeway | Fort Worth, TX 76177]

[REDACTED]
Sharepoint Site: <http://team.dyn-intl.com/fin/CG/SS/default.aspx>

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From: [REDACTED]
Sent: Monday, August 06, 2012 7:42 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: For Your Approval: ALPHA OMEGA SERVICES

Good Morning [REDACTED]

Please find attached wire package for your approval.

WR ID	44238
Site Name	NTM-Afghanistan

Vendor Name	ALPHA OMEGA SERVICES
USD	643,110.43
Purpose	CONSUMABLES, O&M AT ADRASKAN FOR JAN 2012

Best Regards,



Sr.Specialist, Accounts Payable



Tel No:

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44238

Payment Summary

Name of the Vendor: ALPHA OMEGA SERVICES

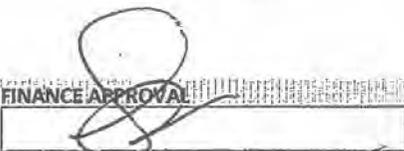
IPS No:	Invoice No:	Invoice Date:	Invoice Rcd Date:	PA:	PAA:	POF From:	POP To:	Location:	Brief Description:	PO Num:	Curr:	Qty:	Unit Cost:	Value:
1658	DY-1020	4/11/2012	4/11/2012	AN0802	52303	01-Jan-12	31-Jan-12	ADRSK	01/12-TAXES CHARGES FOR THE MONTH OF JAN 2012	NTMAP0076	USD	1	[REDACTED]	[REDACTED]
1658	DY-1020	4/11/2012	4/11/2012	AN0802	52303	01-Jan-12	31-Jan-12	ADRSK	01/12-CONSUMABLES O&M AT ADASKAN FOR JAN 2012	NTMAP0076	USD	1	[REDACTED]	[REDACTED]
2109	WHTDY-1020	4/11/2012	4/11/2012		20-09-3000-0001	21-Jul-12	21-Jul-12	AFG	07/21/12-WITH HOLDING TAX - 2%		USD	1	[REDACTED]	[REDACTED]

→ 1964470

Invoice Total 656,235.13

→ 1964471

Invoice Total [REDACTED]

PROGRAM FINANCE APPROVAL	
Name of the Approver:	
Signature with Date:	7/31/12

Num of Inv | 3 |

Wire Total: 643,110.43

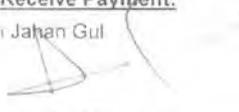
1658 ~~8340~~

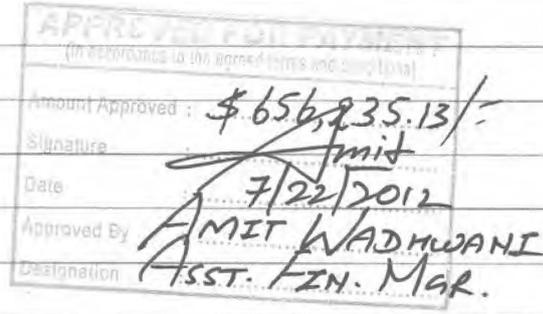
Company Name: ALPHA OMEGA SERVICES INVOICE
 Address: Flower Street, Sharenow, DATE: 11.04.2012
 3rd lane, Kabul, Afghanistan INVOICE: DY-1020

In case of any query, kindly contact on: CONTRACT NO W91CRB-11-C-0053
 Call 0093/777967915, 0093/778467860 SUB CONTRACT AGREEMENT NO NTMA-P-0076-001
 Email sunilshetty1313@gmail.com CONTRACT/BPA Life support Adraskan
 E-mail taruns.heb@gmail.com Order/call
Site Manager/On Base HERNANDEZ MILTON

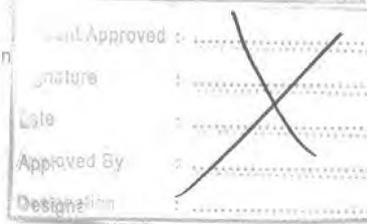
Bill to DynaCorp International LLC
 Camp Pinnacle, Kabul, Afghanistan

Ship to

Authorized official(s) to Receive Payment: EFT Banking Information:
 Name Sunil Shetty/Zamin Jahan Gul EFT Information on file with Contracting circle Y
 Signature  DFAS EFT Form with Contracting Circle Y
CCR Registered Y
 (Site Manager)

CLIN	DESCRIPTION OF SERVICES	QTY	UNIT	UNIT COST	Net Cost
3014	Consumables	1	Month	[REDACTED]	[REDACTED]
					
	Sub Cost for Clins				[REDACTED]
3018	Taxes				[REDACTED]
TOTAL INVOICE FOR JAN 2012 (INCULSIVE OF ALL TAXES)					\$656,235.13

Government Acceptance Discount Terms: Nil

Name Circle Payment Method Requested EFT
 Rank BANK NAME FOR EFT BARCLAYS
 Organization A/C NO 1735701
 Email SWIFT CODE BARCAEAD
 Phone THANK YOU FOR YOUR BUSINESS!
 Signature  
 Date

~~11.2.2012~~

1 APR 2012



DEFENSE CONTRACT MANAGEMENT AGENCY
DCMA NORTHERN AFGHANISTAN
KABUL, AFGHANISTAN
APO AE 09356



IN REPLY

REFER TO DCMA Northern Afghanistan

July 20, 2012

[REDACTED] CPCM
Contracts Director
DvnCorp International LLC
[REDACTED]

Dear Mr. [REDACTED]

SUBJECT: CONSENT TO SUBCONTRACT for Life Support Services under DI's ANP/MoI Contract W91CRB-11-C-0053

Based on the supplemental information supplied to this office and pursuant to FAR Part 52.244-2 of Contract W91CRB-10-C-0053, NTMAP0076, the extension to subcontract with Alpha Omega Services is hereby **granted**. The period of performance, as a result of this extension, has now changed to add the period of 29 October 2011 to 31 January 2012. The extension of this subcontract is approved for \$8,100,000.00, which increases the total approved amount of the subcontract to \$18,035,564.92.

This consent shall not relieve the prime contractor of any obligations or responsibilities it may otherwise have under the contract or under the law. It shall neither create an obligation of the Government to, nor privity of contract with the subcontractor, and shall be without prejudice to any right or claim of the government under the prime contract. Subject consent does not constitute a determination as to the acceptability of the subcontract price, the allowability of the costs, nor the subcontract terms and conditions. Subject consent does not imply an extension to the prime contract delivery date. This consent is also contingent upon availability of sufficient contract funding.

If you have any questions, please contact the undersigned at DSN: 318-237-9205,
BRADLEY.J.ZEMKE@AFGHAN.SWA.ARMY.MIL,

ZEMKE.BRADLE
Y.J.1380899473

Digitally signed by
ZEMKE.BRADLEY.J.1380899473
DN: cn=US, o=U.S. Government, ou=DoD,
ou=PKI, ou=USA,
cn=ZEMKE.BRADLEY.J.1380899473
Date: 2012.07.20 13:58:57 -0430

BRADLEY ZEMKE
Administrative Contracting Officer

Attachments:

- 1) DI Supplied ACO Consent Form

DYNCORP INTERNATIONAL LLC
 13500 HERITAGE PARKWAY
 FORT WORTH, TX 76177

Purchase Order No:NTMAP0076

Change Order No: 3
 Page: 1 of 3
 Date Printed: 12/23/2011
 Change Date: 12/21/2011

Order To: ALPHA OMEGA SERVICES
 207 FLOWER STREET
 SHAHAR-E-NOW
 KABUL,
 Afghanistan

6014851

Ship To: DYNCORP INTERNATIONAL LLC
 See Instructions Below
 Fort Worth, TX 76116

Contact: SUNIL SHETTY Ph: 0797-000-551

ORDER DATE	BUYER	TERMS	FOB	SALES ORDER	SHIP VIA	DELIVER TO		
06/01/11	NOE, ANTHONY	NET 30	ORIGIN			ALAN HORN		
LINE	ITEM/DESCRIPTION	REV	U/M	DUE DATE	DESIRED DATE	QUANTITY	NET UNIT COST	EXTENDED COST
	***** * CONFIRMATION * ***** A C K N O W L E D G M E N T R E Q U I R E D ***** Period of Performance: 05/01/11 To 01/31/12 CHANGE ORDER #3 ISSUED TO INCREASE FUNDS IN THE AMOUNT OF 8,100,000.000 AND TO EXTEND PERIOD OF PERFORMANCE TO 01/31/2012. IN ADDITION FUNDS WERE ADDED IN THE AMOUNT OF \$98,893.00 FOR THE CURRENT PERIOD OF PERFORMANCE. PREVIOUS PO AMOUNT: \$9,934,754.92 NET INCREASE: \$8,198,893.00 REVISED PO AMOUNT: \$18,133,647.92 CHANGE ORDER # 2 ISSUED TO ADD LINE 2 ZONE 4 ORIGINAL VALUE \$6,906,093.00 REVISION VALUE \$9,934,754.92 NET CHANGE VALUE\$3,028,611.92 REV 1 :TO ADD ZONES 1,2,3 FOR PERIOD OF PERFORMANCE 8/1/11 - 10/30/11 DPAS RATING: DC-09 A RATED ORDER CERTIFIED FOR NATIONAL DEFENSE USE AND THE CONTRACTOR SHALL FOLLOW ALL THE REQUIREMENTS OF THE DEFENSE PRIORITIES AND ALLOCATION SYSTEM REGULATION (15 CFR 700) PLEASE SIGN THIS PAGE AS THE ACKNOWLEDGEMENT COPY AND RETURN TO 13601 FREEPORT PARKWAY, FORT WORTH, TEXAS 76177-1217 OR FAX TO 817-224-6537 ATTN: BUYER LISTED ABOVE. X TITLE							

DYNCORP INTERNATIONAL LLC
 13500 HERITAGE PARKWAY
 FORT WORTH, TX 76177

Purchase Order No: NIMAF0076

Change Order No: 3
 Page: 2 of 3
 Date Printed: 12/23/2011
 Change Date: 12/21/2011

Order To: ALPHA OMEGA SERVICES
 207 FLOWER STREET
 SHAHAR-E-NOW
 KABUL,
 Afghanistan

6014851

Contact: SUNIL SHETTY Ph: 0797-000-551

ORDER DATE	BUYER	TERMS	FOB	SALES ORDER	SHIP VIA	DELIVER TO		
05/01/11	NOE, ANTHONY	NET 30	ORIGIN			ALAN HORN		
LINE	ITEM/DESCRIPTION	REV	U/M	DUE DATE	DESIRED DATE	QUANTITY	NET UNIT COST	EXTENDED COST
	ACKNOWLEDGEMENT SHOULD BE SIGNED AND RETURNED VIA FAX OR EMAIL WITHIN 72 HOURS OF PURCHASE ORDER ISSUANCE OR PURCHASE ORDER CAN BE CONSIDERED NULL AND VOID. DYNCORP INTERNATIONAL'S GENERAL PROVISIONS, TERMS AND CONDITIONS AND FAR CLAUSES REFERENCED ARE HEREBY INCORPORATED IN AND MADE PART OF THIS ORDER. ***** FROM: *****							
1	ADRASKAN LIFE AND MISSION SUPPORT, EXPANSION CAMP ZONE 4			LOT 10/30/11	10/30/11	6,906,093.0000		
	Prime Contract #: W91CRB-11-C-0053 AOP: 41-23-0001-MH00 1.02.B.0316.0.000000 ANPMOI.0001.01.1005.00AO.ALOM							
	***** TO: *****							
1	ADRASKAN LIFE AND MISSION SUPPORT, EXPANSION CAMP ZONE 4			LOT 01/31/12	10/30/11	6,906,093.0000		
	Prime Contract #: W91CRB-11-C-0053 AOP: 41-23-0001-MH00 1.02.B.0316.0.000000 ANPMOI.0001.01.1005.00AO.ALOM							
	***** FROM: *****							
2	ADRASKAN LIFE AND MISSION SUPPORT, EXPANSION CAMP ZONE 1,2,3			LOT 10/30/11	10/30/11	3,028,661.9200		
	Prime Contract #: W91CRB-11-C-0053							
	Line Net Change:							\$0.00

DYNCORP INTERNATIONAL LLC
 13500 HERITAGE PARKWAY
 FORT WORTH, TX 76177

Purchase Order No: NTMAP0076

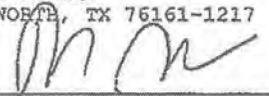
Change Order No: 3

Page: 3 of 3
 Date Printed: 12/23/2011
 Change Date: 12/21/2011

Order To: ALPHA OMEGA SERVICES
 207 FLOWER STREET
 SHAHAR-E-NOW
 KABUL,
 Afghanistan

6014851

Contact: SUNIL SHETTY Ph: 0797-000-551

ORDER DATE	BUYER	TERMS	FOB	SALES ORDER	SHIP VIA	DELIVER TO		
06/01/11	NOE, ANTHONY	NET 30	ORIGIN			ALAN HORN		
LINE	ITEM/DESCRIPTION	REV	U/M	DUE DATE	DESIRED DATE	QUANTITY	NET UNIT COST	EXTENDED COST
	AOP: 41-23-0001-MH00	1.02.B.0316.0.000000		ANPMOI.0001.01.1005.00AO	ALOM			
*****	TO: *****							
2	ADRASKAN LIFE AND MISSION SUPPORT, EXPANSION CAMP ZONE 1,2,3			LOT 01/31/12	10/30/11	11,227,554.9200		
	Prime Contract #: W91CRB-11-C-0053							
	AOP: 41-23-0001-MH00	1.02.B.0316.0.000000		ANPMOI.0001.01.1005.00AO	ALOM			
	Bill To: DYNCORP INTERNATIONAL LLC ATTN: ACCOUNTS PAYABLE DEPARTMENT PO BOX 961217 FORT WORTH, TX 76161-1217							
								
	Authorized Signature(s)							
							Line Net Change:	
							PO Total Amt:	\$18,133,647.92
							PO Net Change:	\$8,198,893.00

Alpha Omega_PO# NTMAP0076_PO Tracking Sheet_1st May 11 to 31st Jan 12

PO Line #1 (Zone-4)	PO Total Value	Paid Amount	Balance	POP	Service Type	Invoice No
Base Contract	6,906,093.00			1-31 May 2011	O&M Services	DY-1001
Mod # 1	3,028,661.92			1-30 June 2011	O&M Services	DY-1002
Mod # 2				1-31 July 2011	O&M Services	DY-1003
Total	\$ 9,934,754.92			1-31 August 2011	O&M Services	DY-1004
				1-30 September 2011	O&M Services	DY-1005
				1-31 October 2011	O&M Services	DY-1007
				1-30 September 2011	O&M Services	DY-1006
				1-31 October 2011	O&M Services	DY-1008
				1-31 October 2011	O&M Services	DY-1012
				1-31 October 2011	O&M Services	DY-1010
				1-31 October 2011	O&M Services	DY-1011
PO Line #2 (Zone-1,2 &3)	PO Total Value	Paid Amount	Balance	POP	Service Type	Invoice No
Mod # 3	6,990,000.00			1-30 November 2011	O&M Services	DY-1014
Mod # 2	1,110,810.00			1-30 November 2011	O&M Services	DY-1013
Total	\$ 8,100,810.00			1-31 December 2011	O&M Services	DY-1016
				1-31 December 2011	O&M Services	DY-1015
				1-31 Jan 2012	O&M Services	DY-1017
				01-02-12012	Equipment	DY-1019
				1-31 Jan 2012	O&M Services	DY-1018
				1-31 Jan 2012	O&M Services	DY-1020

Grand Total	18,035,564.92	16,901,353.61	1,134,211.31			
--------------------	----------------------	----------------------	---------------------	--	--	--

Payment Summary

Name of the Vendor: ALPHA OMEGA SERVICES

IPS No:	Invoice No:	Invoice Date	Invoice Rcd Date	PA	PAA	POP From	POP To	Brief Description:	PO Num	Curr	Qty	Unit Cost	Value
1658	DY-1020	4/11/2012	4/11/2012	AN0802	5230 3	01-Jan-12	31-Jan-12	01/12-TAXES CHARGES FOR THE MONTH OF JAN 2012	NTMAP0076	USD	1		
1658	DY-1020	4/11/2012	4/11/2012	AN0802	5230 3	01-Jan-12	31-Jan-12	01/12-CONSUMABLES O&M AT ADRASKAN FOR JAN 2012	NTMAP0076	USD	1		
2109	WHTDY-1020	4/11/2012	4/11/2012		20-09-3000-0001	21-Jul-12	21-Jul-12	07/21/12-WITH HOLDING TAX - 2%		USD			

Invoice Total 656,235.13

Invoice Total

CODING APPROVAL	
Name of the Project Accountant	
Signature with Date:	

Num of In 3

Wire Total: 643,110.43

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site (www.sigar.mil). SIGAR posts all publically released reports, testimonies, and correspondence on its Web site.

To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: www.sigar.mil/fraud
- Email: sigar.pentagon.inv.mbx.hotline@mail.mil
- Phone Afghanistan: +93 (0) 700-10-7300
- Phone DSN Afghanistan: 318-237-3912 ext. 7303
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

Public Affairs

Public Affairs Officer

- Phone: 703-545-5974
- Email: sigar.pentagon.ccr.mbx.public-affairs@mail.mil
- Mail: SIGAR Public Affairs
2530 Crystal Drive
Arlington, VA 22202