



Esso Petroleum Company Limited
MP06, Esso House
Ermyn Way
Leatherhead
Surrey KT22 8UX

Facsimile Cover Sheet

To : CHRIS HARRIS

Company : INPUT

Fax : 01895-637987

From : MAC CRIMP

Department : ISD

Phone : 01372 223172

Fax : 01372 223535

Date : 12/6/97

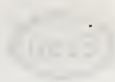
Pages : 5 (including this cover page)

Comments :

Chris

As requested.

Regards Mac



Faint text in the top left corner, possibly a header or address.

Faint header text, possibly a title or subject line.

Main body of faint text, possibly a paragraph or list.

Small block of faint text in the middle of the page.

Large block of faint text at the bottom of the page, possibly a signature or footer.

Inform Information Systems (IIS) Support & Development Contract

Both support and development are undertaken either at Esso premises at Leatherhead or from IIS's offices at Maidenhead which ever is deemed appropriate for the activity.

Contract until March 2000 with annual rate reviews due 1st January.

Contract let in February 1997 as a single tender action. No other bids were requested. IIS have previously worked for Esso since 1990 on short term spot contracts.

Technology

Predominately client server applications using Powerbuilder, SQL Server and DB2. Some work with Microsoft Access and Excel.

Esso infrastructure is based on Microsoft products and Windows NT. No Unix applications either in support or under development.

IIS do NOT provide support or develop mainframe applications using traditional mainframe program languages. e.g. Cobol, PL/I.

Main Components of the Contract

The contract is split into support for the current portfolio of client server application and a no commitment provision for client server development work. The support contract is split into 2 components, core support and minor enhancement

Core Support

Core support is defined as immediate response to, and full resolution of all operational problems. It covers on call support both during the evening and at weekends for various applications, expert advice and the maintenance of minimum standard of documentation.

Currently 4-5 people deliver core support for client server systems.

Guaranteed revenue of £275K p.a. during 1997.

Minor enhancements of 3-5 hours or less are treated as core.

Rate increases are tied to benchmarking but with agreed percentage reduction to take account of delivered efficiencies

Page 100 of 100

...

...

...

...

...

...

Enhancements (Computer Work Requests, CWCF)

Minor system enhancements under 1 month in duration, typically less than 1 weeks effort, to systems being supported as part of the core function

No guaranteed income but revenue in the region of £100K p.a. expected for 1997

Enhancements estimated as part of the core function in hours and fixed cost for the change is calculated using a day rate. Esso have option to accept fixed price and give IIS approval to proceed or to delete the work request due to the economics.

Currently 2-3 people working to deliver enhancements.

Annual increases tied to benchmarking, using British Computing Society grades.

Development

No commitment development contract.

1996 spend £500K Projected spend for 1997 is around £900K

Currently 10 -15 people from IIS working on development projects.

Non exclusive contract, CMG also provide client server development.

Some consultancy work, but predominately systems development.

Possible Companies Providing Similar Services

EDS, SEMA, FI, Admiral, Cap Gemini Sogeti, Logica.

Faint, illegible text, possibly bleed-through from the reverse side of the page. The text appears to be organized into several paragraphs or sections, but the characters are too light to transcribe accurately.

ITnet Support Contract

Support provided from Birmingham utilising telecommunications links to access mainframe services.

Contract until March 2000 with annual rate reviews due 1st January.

Contract let in 1994 after a bid process which included the following unsuccessful companies. Hoskyns, CMG, Cray, FI Group, IIS, Data Sciences UK Ltd, Computer Task Group UK Ltd, EDS and CTG. The eventual shortlist included the top 5 companies listed along with ITnet.

Technologies supported

All supported systems are run on MVS or VM IBM mainframes with sub-systems such as PROFs, JES2, CA1, CA7, ACF2, IBM Infoman and Endeavor. The most common program languages and applications in use are :

Cobol, PL/1, DB2, IMS, Nomad, Mark 4, UNI2000, Spitat.

ITnet do NOT provide support for SAP or our Client Server applications.

Main Components of the Contract

The contract is for a 'managed service' and is divided into of two separate areas

Core Support

Core support is defined as immediate response to, and full resolution of all operational problems. The provision of 'on call support' for designated systems, expert advice and the maintenance of minimum standards of documentation.

Minor enhancements of 3.5 hours or less are treated as core.

Currently approximately 10-12 people provided core support for the mainframe systems

Rate increases fixed for duration of the contract, guaranteed minimum annual income throughout the duration of the contract. 1997 spend £588K, subsequent years likely to be similar, the spend cannot reduce below £300K p.a. over the duration of the contract.

Mechanism in place to handle additions and deletions for systems in support.

[The text on this page is extremely faint and illegible. It appears to be a list or a series of entries, possibly a table of contents or a list of references, but the specific words and numbers cannot be discerned.]

Enhancements (Computer Work Requests, CWCF)

Minor system enhancement, under 1 month duration, typically less than 1 weeks effort for systems being supported as part of the core function

No guarantee of income but revenue of over £500K p.a. during the past 2 years

Enhancements estimated as part of the core function in hours and fixed cost for the change calculated using agreed day rate. Esso then have options to accept fixed price and give ITM approval to proceed, or to delete the request due to expense

Currently 10-12 people working to deliver enhancements. Includes some work on year 2000 issues

Annual increase tied to benchmarking mechanism

Possible Companies Providing Similar Services

FI Group, SEMA, Anite Systems, Cap Gemini Sogeti, CSC, EDS, Admiral 7, IHM 7, CA 7







Esso Petroleum Company, Limited

Mailpoint,
Esso House
Ermyn Way
Leatherhead
Surrey KT22 8UX

Switchboard: 01372 222000/223000
Cables: Essopet London SW1
Telex: 24942
Facsimile: 01372 22256

Direct Line: 01372 22
3292

Mr. Chris Harris
Input Ltd.,
Cornwall House,
55-77 High Street,
SLOUGH,
Berks. SL1 1DZ

30 May 1997

Dear Chris,

Professional Prices Benchmarking Data

Further to our recent meeting and your letter of 9th May, we can provide the information you requested to help you in developing the process for the next stage and for benchmarking of other services as discussed.

Please find attached a document compiled by Mac Crimp which should contain all the information you need.

If you need any further information, or wish to discuss any aspect, please contact Mac directly as I shall be on holiday from close of business today until 17th June.

Yours sincerely,

J.R. Rose
Procurement Supervisor
Contracts & Materials Dept.

cc: Mac Crimp.



ITnet Support Contract

Support provided from Birmingham utilising telecommunications links to access mainframe services.

Contract until March 2000 with annual rate reviews due 1st January.

Contract let in 1994 after a bid process which included the following unsuccessful companies. Hoskyns, CMG, Cray, FI Group, IIS, Data Sciences UK Ltd, Computer Task Group UK Ltd, EDS and CTG. The eventual shortlist included the top 5 companies listed along with ITnet.

Technologies supported

All supported systems are run on MVS or VM IBM mainframes with sub-systems such as PROFS, JES2, CA1, CA7, ACF2, IBM Infoman and Endeavor. The most common program languages and applications in use are :

Cobol, PL/1, DB2, IMS, Nomad, Mark 4, UNI2000, Spstab.

ITnet do NOT provide support for SAP or our Client Server applications.

Main Components of the Contract

The contract is for a 'managed service' and is divided into of two separate areas :

Core Support

Core support is defined as immediate response to, and full resolution of all operational problems. The provision of 'on call support' for designated systems, expert advice and the maintenance of minimum standards of documentation.

Minor enhancements of 3.5 hours or less are treated as core.

Currently approximately 10-12 people provided core support for the mainframe systems.

Rate increases fixed for duration of the contract, guaranteed minimum annual income throughout the duration of the contract. 1997 spend £588K, subsequent years likely to be similar, the spend cannot reduce below £300K p.a. over the duration of the contract.

Mechanism in place to handle additions and deletions for systems in support.



Enhancements (Computer Work Requests. CWCF)

Minor system enhancement, under 1 month duration, typically less than 1 weeks effort to systems being supported as part of the core function.

No guarantee of income but revenue of over £500K p.a. during the past 2 years.

Enhancements estimated as part of the core function in hours and fixed cost for the change calculated using agreed day rate. Esso then have options to accept fixed price and give ITnet approval to proceed, or to delete the request due to expense.

Currently 10-12 people working to deliver enhancements. Includes some work on year 2000 issues.

Annual increase tied to benchmarking mechanism.

Possible Companies Providing Similar Services

FI Group, SEMA, Anite Systems, Cap Gemini Sogeti, CSC, EDS, Admiral ?, IBM ?, CA ?



Mr. Mac Crimp
ISD
Esso Petroleum
Mailpoint 6
Esso House
Ermyn Way
Leatherhead KT22 8UX
14 May 1997

Dear Mac

Response to your Survey Group Queries, 13-5-97

Thank you for your enquiry. I have reviewed the companies contacted in the 1996 criterion list and advise the following:

- 'GFM' is a typo and should read CFM - this is the services arm of ICL, a company well versed in mainframe/client server software development.
- Deloitte Touche are indeed a business consultancy, but we contacted Deloitte Touche ICS - who service the operational areas of software development.
- Software Design Associates are a Midlands based company who are perhaps less well known in the South East. They are a niche business and software development is their forte - as the name suggests.
- It is implausible that IBM is (only) a hardware company. It is the stated intention of Lou Gerstner to expand the IT services arm, and 1996 revenues show that one third of all IBM's revenues came from this area. It is also interesting to note that 30% of IBM's latest revenues came from business streams that weren't around two years ago. This illustrates how fluid the business is, and how rapidly the competitor sets change.
- The information supplied by Unisys came from their service centre. Companies such as this - and Wang and Bull etc. have been forced to restructure their businesses and move out of (or decrease their reliance on) hardware sales. We stand by our view that these companies have both the expertise and critical mass to offer a comprehensive range of software development services. According to our figures, Bull turned in \$1.19 billion of European IT software and service revenues in 1995, and Unisys \$0.8 billion over the same period.

I hope the above is of assistance - if you need further help, please give me a call.

Kind Regards
Chris Harris

Principal Consultant for Custom Research



0177222 x 3292

0137222 3292

Mr. Jerry Rose
IT Procurement Advisor
Esso Petroleum
Mailpoint 14
Esso House
Ermyn Way
Leatherhead KT22 8UX

9 May 1997

Dear Jerry

Professional Prices Benchmarking Meeting 8th May 1997

We are pleased at the positive outcome from the first and second stages of professional services pricing benchmarking study completed by INPUT during last year. We also appreciate your invitation to discuss further possibilities. Given that we touched on quite a few issues, the following sets out our understanding of your requirements and respective actions required.

Regarding the benchmarking of fee rates for CMG phase III, you confirmed that you wish INPUT to provide software development fee rates as at 1.1.98 for (1) mainframes applications, (2) SAP applications and (3) client servers/LANS across seven CSSA professional levels. At present, the fee of £5000 in the proposal dated 30.5.96 allows for identifying increases/decreases in rates for the year commencing 1.1.98. However, given that you also want to use client server application development fee rates to benchmark I.I.S., we suggest that for (3) above, you may also need actual rates for this activity. Please confirm whether this is the case, and if so whether you want actual rates for 1.1.97 or 1.1.98 or both.

Additionally, you also requested a proposal for INPUT to provide daily fee rate benchmarking information for (a) client server support and (b) IT mainframe support as at 1.1.97 and 1.1.98. This will be used to benchmark I.I.S. and ITNet respectively. In each of these cases, a pool of about fifteen criterion companies are required of which approximately eight will be used for benchmarking purposes. Where possible, you will provide us with the original list of companies that were approached for this work, and these may form the basis of the criterion group, depending on their suitability. We also agreed that it would be best to utilise CSSA definitions for this purpose, given that we need a 'common currency' of staff levels. For both cases, please confirm the number of staff levels you would like us to consider. The possibility of undertaking a pre-tendering procedure to



obtain other vendors' fee rates was considered and rejected on the grounds that Esso has no intention of changing its suppliers.

We agreed that although the proposal would be submitted no later than one month hence (20 June at the latest), in order to make the 1.1.98 fee rates as accurate as possible, the data would not be collected until November or December of 1997. Esso will provide detailed specs for the work being undertaken and if possible, an outline of the size of contracts to be pursued and or the number and levels of staff likely to be needed. (N.B. this would be useful, even if hypothetical).

We trust that the above is an accurate interpretation of your needs and look forward to hearing from you shortly.

Kind Regards
Chris Harris

Principal Consultant for Custom Research

CC Mr. Mac Crimp



1.0 Objectives and Scope

Esso Petroleum wishes to develop a "criterion group of companies", who through INPUT field research would create a benchmark of standard day rates for software development across the following disciplines:

1. Mainframe applications support
2. SAP applications support
3. Client server/LAN support.

For the following staff levels:

- Programmer (BSC/ISM level 2)
- Analyst/ Programmer (BSC/ISM level 3)
- Senior IT Analyst/Senior Software Developer (BSC/ISM level 4)
- Technical team leader (BSC/ISM level 5)
- 'Project leader/Database Consultant' (BSC/ISM level 6)
- Project Manager (BSC/ISM level 7)
- Senior Project Manager (BSC/ISM level 8)

On the basis of this information, the objectives of the proposed research would be to:

1. Backdate the criterion group fee scales to match the Esso - CMG IT services contract which commenced on 1/1/96
2. Use this fee scale benchmark as a foundation to evaluate future annual CMG contract renewals on 1/1/97 and 1/1/98 and possibly up to two years thereafter
3. In relation to (2), in years two and three, conduct an additional study to identify percentage fee scale increases/decreases, in an *abridged format*, i.e. aggregated to provide a single percentage for each of the staff levels across each of the three disciplines. This information would be used by Esso to compare the renewed CMG contract rates and derived from secondary information sources only, in order to reduce the INPUT contract costs charged to Esso
4. If (and only if) the percentage rates provided by INPUT were disputed by CMG, INPUT could be commissioned to undertake an updated study of the fee rates, of a level of detail equivalent to the initial benchmarking study. This research would be billed by INPUT additionally and separately.

Faint, illegible text, possibly bleed-through from the reverse side of the page.

2.0 Methodology

INPUT understands that it would be required to provide independent advice to assist in the formulation of the approved contractors list, and the outcome, mutually agreeable between Esso and its contractors, would be a pool of 15 companies of which approximately 8 would be expected by INPUT to supply comprehensive fee rates.

Although some companies may be represented in more than one pool, owing to the specialist nature of the IT services, the list of criterion companies would vary across each of the three disciplines noted above. INPUT would charge Senior Consultant day rates for this **Phase 1** service.

Once the criterion group has been approved by Esso, INPUT proposes to subdivide professional day rate research into three further phases, dealing with mainframe applications fee rates in **Phase 2**, SAP software development fee rates in **Phase 3** and LAN client/server applications fee rates in **Phase 4**

In Year One, in order to provide a solid benchmark, the field data would be summarised by INPUT in the form of the following three tables illustrating typical standard day rate situations:

2.1 Phase Two- Mainframe Applications

Standard Day Rates

Benchmark	Typical charge out rate per day
Senior Project Manager	
Project Manager	
Technical team leader	
Senior IT/ Business Analyst	
Senior IT Analyst (Experienced)	
Analyst/ programmer	
Programmer	



2.2 Phase Three SAP software Applications**Standard Day Rates**

Benchmark	Typical charge out rate per day (£)
Senior Project Manager	
Project Manager	
Technical team leader	
Senior IT/ Business Analyst	
Senior IT Analyst (Experienced)	
Analyst/ programmer	
Programmer	

2.3 Phase Four- LAN Client Server Applications**Standard Day Rates**

Benchmark	Typical charge out rate per day (£)
Senior Project Manager	
Project Manager	
Technical team leader	
Senior IT/ Business Analyst	
Senior IT Analyst (Experienced)	
Analyst/ programmer	
Programmer	

INPUT cannot guarantee to provide comprehensive fee information across all grades. However, INPUT is experienced in gathering sensitive field data of this nature and undertakes to use best endeavors to provide an accurate and detailed study capable of meeting Esso's requirements.



2.4 Fee Rate Information Pertaining to 1997 & 1998

In subsequent years, the percentage fee rate information designed to evaluate CMG's revised rates for 1/1/97 and 1/1/98 would be supplied in the form of an abridged document containing aggregated data derived from secondary sources. A percentage increase/decrease from the 1/1/96 benchmark would be provided for each of the three disciplines across each of the staff grades defined in section 1.0, together with a description of main drivers affecting salary trends in the intervening period.

Timeline

The time line for **Phase one** research is programmed to take four days. **Phase two** could be completed within twenty working days after this date, **Phases three and four** a twenty to twenty five working days after phase two.

In succeeding years, percentage trends in fee rates could be provided in twenty working days of Esso's notification to proceed.

Responsibility and Experience

INPUT feels well placed to conduct this study for Esso Petroleum since it is focused on an area already thoroughly researched by INPUT. INPUT has conducted continuous research on the service area since 1974, and in the UK from 1979. Chris Harris, INPUT's Senior Consultant for custom consulting, would be responsible for the overall conduct of the study and has similar pricing experience in allied fields.

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

...the ...

Professional Fees

The professional fees for this research are as follows:

Initial Benchmarking Study, Backdating Data to 1/1/96**Phase One**

Senior Consultant charge out rate - £750 / day four days = £3,000

Phase Two

£500 per 'criterion' contractor (excluding V.A.T.) and excluding any expenses which would be unlikely to exceed 5% of the total project fee, assuming a minimum of 5 contractors researched.

Phase Three

£550 per 'criterion' contractor (excluding V.A.T.) and excluding any expenses which would be unlikely to exceed 5% of the total project fee.

Phase Four

£550 per 'criterion' contractor (excluding V.A.T.) and excluding any expenses which would be unlikely to exceed 5% of the total project fee.

Assuming 8 criterion companies, the total cost of this initial benchmarking exercise would be:

Start up	£3,000	✓
Mainframe support:	£500 x 8 = £4,000	
SAP support:	£550 x 8 = £4,400	
Client/server support:	£550 x 8 = £4,400	
	<hr/>	
	£15,800	

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

PHYSICS 351

LECTURE 1

1.1. THE CLASSICAL LIMIT

1.2. THE QUANTUM LIMIT

1.3. THE CORRESPONDENCE PRINCIPLE

1.4. THE CLASSICAL LIMIT OF QUANTUM MECHANICS

1.5. THE QUANTUM LIMIT OF CLASSICAL MECHANICS

1.6. THE CORRESPONDENCE PRINCIPLE

1.7. THE CLASSICAL LIMIT OF QUANTUM MECHANICS

1.8. THE QUANTUM LIMIT OF CLASSICAL MECHANICS

1.9. THE CORRESPONDENCE PRINCIPLE

1.10. THE CLASSICAL LIMIT OF QUANTUM MECHANICS

1.11. THE QUANTUM LIMIT OF CLASSICAL MECHANICS

1.12. THE CORRESPONDENCE PRINCIPLE

**Subsequent Annual Research for Percentage Fee Rate
Increases/Decreases Across each of the staff grades in Section 1**

Mainframe support:	= £1,400
SAP support	= £1,800
Client/server support	= £1,800
	<hr/>
	£5,000 p.a.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It is essential for the company to have a clear and concise record of all financial activities, including sales, purchases, and expenses. This record should be maintained in a secure and accessible format, such as a digital database or a physical ledger. The records should be updated regularly and reviewed periodically to ensure their accuracy and completeness.

The second part of the document outlines the procedures for handling customer inquiries and complaints. It is important to respond to customer inquiries in a timely and professional manner. The company should have a clear policy regarding the handling of complaints, and all employees should be trained in this policy. The goal is to resolve customer issues as quickly and effectively as possible, while maintaining a high level of customer satisfaction.

The third part of the document discusses the company's financial goals and objectives for the next year. It is important to set realistic and achievable goals, and to develop a clear plan for achieving these goals. The company should monitor its progress regularly and adjust its strategy as needed. The financial goals should be based on a thorough analysis of the company's current financial position and market conditions.

The fourth part of the document outlines the company's marketing strategy for the next year. It is important to identify the target market and develop a clear marketing plan that reaches this market. The company should use a variety of marketing channels, including advertising, public relations, and direct marketing. The marketing plan should be based on a thorough analysis of the company's current marketing efforts and market conditions.

The fifth part of the document discusses the company's human resources strategy for the next year. It is important to attract, develop, and retain top talent. The company should have a clear policy regarding recruitment, training, and performance evaluation. The human resources strategy should be based on a thorough analysis of the company's current human resources situation and market conditions.

The sixth part of the document outlines the company's risk management strategy for the next year. It is important to identify and manage the company's risks, including financial, operational, and reputational risks. The company should have a clear policy regarding risk management, and all employees should be trained in this policy. The risk management strategy should be based on a thorough analysis of the company's current risk profile and market conditions.

The seventh part of the document discusses the company's environmental and social responsibility strategy for the next year. It is important to have a clear policy regarding environmental and social responsibility, and to implement this policy in all company activities. The company should aim to reduce its environmental impact and promote social responsibility. The environmental and social responsibility strategy should be based on a thorough analysis of the company's current environmental and social performance and market conditions.

The eighth part of the document outlines the company's overall strategy for the next year. It is important to have a clear and concise overall strategy that guides all company activities. The overall strategy should be based on a thorough analysis of the company's current situation and market conditions. The overall strategy should be communicated to all employees and implemented consistently across the company.

Authorisation

To authorise this research project as specified above, please sign and return a copy of this proposal to INPUT, Ltd. at Cornwall House, 55-77 Slough High Street, Slough, Berks SL1 1DZ.

For the initial benchmarking exercise, one-half of the professional fees for phases one to four are due and payable at the beginning of the project and the remainder, plus disbursements for telephone, travel and report production, will be billed at competition of phase four.

Similarly, for subsequent annual research, one-half of the professional fees are due and payable at the beginning of the project and the remainder, plus disbursements for telephone, travel and report production, will be billed at competition.

Authorised by:

Esso Petroleum Co. Ltd.

INPUT, Ltd.

Signature

Signature

Name

Name

Title

Title

Date

Date

Dave Allen.
862314
0895-83 8

[The text in this image is extremely faint and illegible. It appears to be a page of text, possibly a list or a series of entries, but the characters are too light to be read accurately.]

Market Field Study Research

for

----- **Esso Petroleum Company Ltd.** -----

Benchmarking Study for Software Application Development Resource

from INPUT, Ltd.

Cornwall House
55-77 Slough High Street
Slough, Berks SL1 1DZ

September 1996



Table of Contents

	Page
1 <i>Background to the Project</i>	1
2 <i>Project Methodology</i>	1
3 <i>Management Summary</i>	3
3.1 Fee Rates as at 1.1.97	3
3.2 Conclusions	5

Appendices

- A. Standard Resource Definitions and Guidance to Vendors
- B. Participating Organisations
- C. Modified Day Rates, as at 1.1.96

THE [illegible] OF [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

1 Background to the Project

This report has been commissioned by Esso Petroleum Company Limited as the second part of a three phase benchmarking analysis into typical standard day rates for software development resource. The rates are those applicable across the following disciplines:

- Mainframe Applications Support
- SAP Applications Support
- Client Server/LAN Applications Support.

For the following staff levels (specified in more detail in appendix A):

- Programmer (BSC/ISM Level 2)
- Analyst/Programmer (BSC/ISM Level 3)
- Senior IT Analyst/Senior Software Developer (BSC/ISM Level 4)
- Technical Team Leader (BSC/ISM Level 5)
- Project Leader / Database Consultant (BSC/ISM Level 6)
- Project Manager (BSC/ISM Level 7)
- Senior Project Manager (BSC/ISM Level 8).

The figures supplied in this report pertain to the anticipated day rates of the criterion group of companies (see appendix B) as at 1 January 1997.

2 Project Methodology

In accordance with the INPUT proposal dated 30.5.96, it was agreed that percentage fee scale increases/decreases for phases two and three of the benchmarking study would be supplied in an abridged format, derived from secondary sources where necessary.

In practice, it has been possible for INPUT to provide a more comprehensive analysis than the above methodology. With the exception of four management consulting companies who provided spot rates in the phase one benchmarking research, all other criterion companies have submitted comprehensive updates on their proposed rates for 1997.

For comparative purposes, it has been agreed between Esso and INPUT that the fee rates supplied by the management consulting companies in phase one are stripped out of the 1.1.96 analysis. This amended data is included in Appendix C. By doing so, it is possible to make valid comparisons of the changes that have taken place, or plan to take place between 1.1.96 and 1.1.97.

For phase three, INPUT will endeavour to use the same methodology to obtain 1998 rates, with the proviso that the pool of companies remain active in the same sectors and continue to cooperate in the release of comprehensive fee rates.

1870

1871

1872

1873

1874

1875

1876

1877

1878

1879

1880

1881

1882

1883

1884

1885

1886

1887

1888

1889

1890

1891

1892

1893

1894

1895

1896

1897

1898

1899

1900

In accordance with phase one methodology, a questionnaire was developed to act as a medium for collection of standard day rates as at 1 January 1997.

The questionnaire contains a table of staff levels with explanatory notes on the environment in each discipline. Vendors were requested to supply daily rates in as many level categories as were applicable to their offerings.

The individual returns were collated and aggregated to provide the basis of the results tabulated in Section 3. In all cases except one, it was possible to achieve a minimum sample size of eight. In the one instance where this was not possible, two of the companies surveyed stated that they did employ staff at level 2 for SAP R/3 activities.



Table of Contents

	Page
1 <i>Background to the Project</i>	1
2 <i>Project Methodology</i>	1
3 <i>Management Summary</i>	3
3.1 Fee Rates as at 1.1.97	3
3.2 Conclusions	5

Appendices

- A. Standard Resource Definitions and Guidance to Vendors
- B. Participating Organisations
- C. Modified Day Rates, as at 1.1.96

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the monthly budget. It includes categories for housing, utilities, food, and entertainment. Each category is further divided into specific items, such as rent, electricity, groceries, and dining out. This level of detail allows for a clear understanding of where the money is being spent.

The third part of the document focuses on the overall financial health of the individual. It suggests regular reviews of the budget to identify areas where savings can be made. For example, reducing discretionary spending on entertainment or dining out can significantly impact the bottom line.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of consistency and accuracy in record-keeping. The author encourages readers to take control of their finances by following these guidelines.

1 9 9 6

Benchmarking Study for Software Application Development Resource

Research Project for ESSO ^{Company} Petroleum Ltd.
^

October 1996

INPUT[®]

Frankfurt • London • New York • Paris • San Francisco • Tokyo • Washington D.C.

Faint, illegible text, possibly bleed-through from the reverse side of the page.

Table of Contents

	Page
1 <i>Background to the Project</i>	1
2 <i>Project Methodology</i>	1
3 <i>Management Summary</i>	3
3.1 Fee Rates as at 1.1.97	3
3.2 Conclusions	5
 <i>Appendices</i>	
A. Standard Resource Definitions and Guidance to Vendors	
B. Participating Organisations	
C. Modified Day Rates, as at 1.1.96	

can this be shortened?

the 1990s, the number of people aged 65 and over has increased from 10.5 million to 15.5 million, and the number of people aged 75 and over has increased from 4.5 million to 7.5 million (Office for National Statistics 2002).

There is a growing awareness of the need to support the elderly in their own homes, rather than in residential care. The government has set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002).

The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002). The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002).

The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002). The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002).

The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002). The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002).

The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002). The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002).

The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002). The government has also set a target of 20% of the population aged 65 and over to live in their own homes by 2010. This target is based on the current trend of increasing numbers of people aged 65 and over living in their own homes, rather than in residential care (Office for National Statistics 2002).

1 Background to the Project

This report has been commissioned by Esso Petroleum Company Limited as the second part of a three phase benchmarking analysis into typical standard day rates for software development. The rates are those applicable across the following disciplines:

- Mainframe Applications Support
- SAP Applications Support
- Client Server/LAN Applications Support

For the following staff levels (specified in more detail in appendix A):

- Programmer (BSC/ISM Level 2)
- Analyst/Programmer (BSC/ISM Level 3)
- Senior IT Analyst/Senior Software Developer (BSC/ISM Level 4)
- Technical Team Leader (BSC/ISM Level 5)
- Project Leader / Database Consultant' (BSC/ISM Level 6)
- Project Manager (BSC/ISM Level 7)
- Senior Project Manager (BSC/ISM Level 8)

+ The figures supplied in this report pertain to the criterion group of companies' anticipated day rates as at 1 January 1997.

+ of the criterion group of companies

2 Project Methodology

In accordance with the INPUT proposal dated 30.5.96, it was agreed that percentage fee scale increases/decreases for phases two and three of the benchmarking study would be supplied in an abridged format, derived from secondary sources if necessary.

In practice, it has been possible for INPUT to provide a more comprehensive analysis than the above. With the exception of four management consulting companies who provided spot rates in the phase one benchmarking research, all other criterion companies have submitted comprehensive updates on their proposed rates for 1997. These participating companies are identified in Appendix B.

+ For comparative purposes, it has been agreed between Esso and INPUT that the information supplied by the management consulting companies in phase one is stripped out of the 1.1.96 analysis. This amended data is included in Appendix C. By doing so, it is possible to make a useful evaluation of the changes that have taken place between 1.1.96 and 1.1.97.

For phase three, INPUT will endeavour to use the same methodology to obtain 1998 rates, with the proviso that the pool of companies remain active in the same sectors and continue to cooperate in the release of comprehensive fee rates.

1. Introduction

The first part of the document discusses the importance of maintaining accurate records and the role of the auditor in this process. It highlights the need for transparency and accountability in financial reporting.

The second part of the document provides a detailed overview of the audit process, including the selection of audit procedures and the evaluation of audit evidence. It emphasizes the importance of professional judgment and the use of risk-based auditing.

The third part of the document discusses the challenges faced by auditors in the current business environment, such as the increasing complexity of financial transactions and the need for continuous professional development.

Conclusion

In accordance with phase one methodology, a questionnaire was developed to act as a medium for collection of standard day rates as at 1 January 1997. The questionnaire contains a table of staff levels with explanatory notes on the environment in each discipline. Vendors were requested to supply daily rates in as many level categories as were applicable to their offerings.

The individual returns were collated and aggregated to provide the basis of the results tabulated in Section 3. In all cases except one, it was possible to achieve a minimum sample size of eight. In the one instance where this was not possible, two of the companies surveyed stated that they do not employ staff at level 2 for SAP R/3 activities.



3 Management Summary

3.1 Fee Rates as at 1.1.97

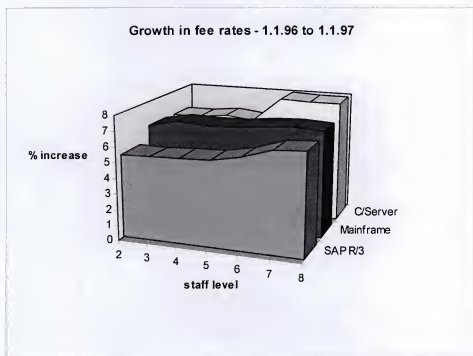
From Exhibit 1, over the period 1.1.96 to 1.1.97 it can be seen that on aggregate, Mainframe rates have climbed from between 6.4% for staff level 2 to a maximum of 7.0% for staff level 7.

+ On aggregate, Client Server fee rates have increased ^{in a range of} by between 6.4% (level 2) and 8.0% (level 6) over the same period. _^

Surprisingly, SAP R/3 staff rates have shown the most modest increase, rising from a minimum of 5.4% (level 2) to 6.6% (level 8) over the same period.

These figures mask greater variance at company level: one company reported a year-on-year increase of only 3% for client server application support, whilst a competitor's rates had increased by 15% over the same period.

Exhibit 1

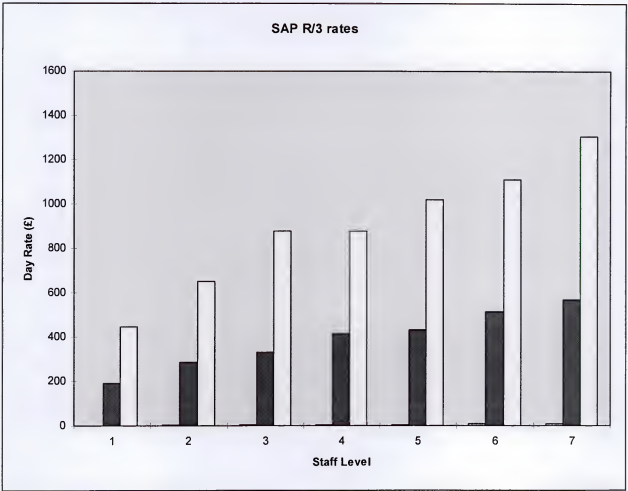


Source: INPUT

+ In absolute terms, the rates quoted for SAP R/3 personnel were considerably higher, representing the extent of current demand and shortage of trained personnel at all levels. This is illustrated in Exhibit 2 overleaf, which shows the lowest and highest recorded rates ^{for} this platform, as at 1.1.97.



Exhibit 2



Source: INPUT

Statistical analysis of the 1.1.97 fee rates is shown overleaf, in tabulated form.



Professional Fee Rates Commencing 1.1.97
MAINFRAME RATES

1.1.97 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	10	10	10	10	10	10	10
	Maximum	484	624	759	816	985	1235	1458
	Minimum	168	263	284	291	372	382	438
	Average	319	419	516	589	674	775	918
	Median	305	405	486	577	666	785	926
	Std Deviation	97	122	164	172	195	235	275

Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.8	6.7	6.7	6.9	7.0	6.9
---	-----	-----	-----	-----	-----	-----	-----

(sample size = 10 for all levels)*

CLIENT / SERVER RATES

1.1.97 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	9	11	11	11	11	11	11
	Maximum	465	675	923	923	1183	1235	1458
	Minimum	210	305	368	438	458	546	618
	Average	338	469	570	644	735	838	978
	Median	305	430	486	577	666	792	921
	Std Deviation	87	120	182	163	222	225	266

Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.4	6.6	6.4	8.0	7.9	7.9
---	-----	-----	-----	-----	-----	-----	-----

(sample size = 9 for level 2 and 11 for all other levels)*

SAP R/3 RATES

1.1.97 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	6	8	8	8	7	8	8
	Maximum	500	880	1000	1000	1183	1235	1458
	Minimum	296	389	469	577	671	815	1000
	Average	425	600	757	836	950	1048	1186
	Median	442	562	714	840	976	1050	1155
	Std Deviation	73	152	165	145	166	137	166

Average Growth Reported % 1.1.96 To 1.1.97	5.4	5.4	5.5	5.5	5.9	6.5	6.6
---	-----	-----	-----	-----	-----	-----	-----

(sample size = 6 for level 2, 7 for level 6 and 8 for all other levels)*

* N.B. for meaningful comparison, only those companies supplying data over two consecutive years have been included in this analysis.

© 1997 by the American Psychological Association
0893-3200/97/\$12.00 DOI: 10.1037/0893-3200.24.1.1

Behavioral Assessment of the Effects of a Self-Management Program on the Performance of a Complex Task

John E. O'Neil, Robert M. Goff, and Robert M. Goff

Department of Psychology, University of North Carolina at Greensboro, Greensboro, North Carolina

The effects of a self-management program on the performance of a complex task were assessed using a behavioral assessment procedure.

Participants were assigned to either a self-management or a control group. The self-management group received training in self-management techniques.

The results of the study indicated that the self-management program had a positive effect on the performance of the complex task.

Keywords: self-management, behavioral assessment, complex task, performance

The purpose of this study was to assess the effects of a self-management program on the performance of a complex task. The study was conducted using a behavioral assessment procedure.

The self-management program was designed to help participants improve their performance on a complex task. The program included training in self-management techniques.

The results of the study indicated that the self-management program had a positive effect on the performance of the complex task. The self-management group performed significantly better than the control group.

The study was conducted using a behavioral assessment procedure. The results of the study indicated that the self-management program had a positive effect on the performance of the complex task.

The self-management program was designed to help participants improve their performance on a complex task. The program included training in self-management techniques.

The results of the study indicated that the self-management program had a positive effect on the performance of the complex task. The self-management group performed significantly better than the control group.

The study was conducted using a behavioral assessment procedure. The results of the study indicated that the self-management program had a positive effect on the performance of the complex task.

The self-management program was designed to help participants improve their performance on a complex task. The program included training in self-management techniques.

The results of the study indicated that the self-management program had a positive effect on the performance of the complex task. The self-management group performed significantly better than the control group.

The study was conducted using a behavioral assessment procedure. The results of the study indicated that the self-management program had a positive effect on the performance of the complex task.

3.2 Conclusions

Between 1.1.96 and 1.1.97, there has been a narrowing of the gap between the charge-out rates for ^{Main frame} Mainframe software development resource support and the rates charged for Client Server support and SAP R/3 support. We attribute this to the growing demand for programmers with ^{earlier} traditional programming skills (such as Cobol), given the Year 2000 problem. According to ^{resources} INPUT assessments, this Year 2000 work should have reached a peak in late 1997 ^{to} early 1998. However, evidence suggests that many IT users have yet to tackle the problem. It is therefore reasonable to assume that supply-side restrictions will not impact until 1998.

the same time, the fact that the *Journal* is a journal of the American Psychological Association, the largest and most prestigious of the professional organizations, adds to its authority.

It is not surprising, therefore, that the *Journal* is the most widely read journal in the field of psychology. It is also the most widely cited journal in the field. The *Journal* is the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology.

The *Journal* is the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology.

The *Journal* is the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology.

The *Journal* is the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology.

The *Journal* is the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology. It is also the most widely cited journal in the field of psychology.

APPENDICES



APPENDIX A

STANDARD RESOURCE DEFINITIONS

The following replicates the Standard Resource Definitions as defined by Esso in the form supplied to respondent vendors:

Definitions of Skills

The client has defined the following Levels of skill which he associates with the Job Descriptions in the RH column of the table below. We shall use Level as a reference in the questionnaire section against which we invite you to supply ranges of daily charge out rates. If these definitions do not allow you to express your rates in a meaningful way, please feel free to use your own schematic to respond.

LEVEL	BS Code	ISM Title	Typical Job Descriptions
2	DLP2	Initially Trained Practitioner	Programmer, Analyst/Programmer, Systems Programmer
3	DLP3	Trained Practitioner	Experienced Programmer, Experienced Analyst Programmer, Experienced Systems Programmer, Software Developer, Analyst Designer
4	DLS4, DLAD4, DLM4	Fully Skilled Practitioner	Senior Software Developer, Senior Analyst Designer, Business Analyst, Team Leader, Database Design or Performance Specialist
5	DLM5	Experienced Practitioner/ Supervisor	Principal Software Developer, Senior Business Analyst, Senior Team Leader, Database Design or Performance Expert
6	DLM6	Senior Practitioner/Manager (limited scope)	Project Leader, Database Consultant
7	DLM7	Senior Specialist/Manager (extended scope)	Project Manager
8		Principal Specialist/ Experienced Manager	Senior Project Manager

Environment

The client categorises his development environment as comprising three segments:

- 1. MAINFRAME:** IBM MVS, IMS and DB/2, mainly COBOL. Team size of some 40-45 people.
- 2. CLIENT/SERVER:** Intel processor Servers, Microsoft NT, MS Windows 3.1 Clients. The main development tool used is Powerbuilder. Team size 10-15 people.
- 3. SAP R/3:** In the planning stage. Projected initial team size 5-10 people.



APPENDIX B

List of Participating Vendors

The following vendors submitted responses in the indicated sectors:

SECTORS	MAINFRAME	CLIENT/ SERVER	SAP R/3
121 Consulting			X
Bull Information Systems	X	X	X
CFM	X	X	
Diagonal Computer Services	X	X	
Druid	X	X	X
FI Group	X	X	
Hoskyns Group	X	X	X
IBM	X	X	X
Origin			X
Plaut (UK)		X	X
SHL Technology Solutions	X	X	
Software Design Associates	X	X	
Unisys	X	X	X

APPENDIX C



Daily Fee Rates as at 1.1.96, Minus Spot Rate Data Supplied By Four Management Consulting Companies

MAINFRAME RATES

1.1.96 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	10	10	10	10	10	10	10
	Maximum	465	600	730	785	883	1107	1306
	Minimum	152	238	268	275	350	360	412
	Average	299	392	484	552	631	724	859
	Median	294	389	468	555	641	746	889
	Std Deviation	97	118	159	168	187	219	256

CLIENT / SERVER RATES

1.1.96 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	9	11	11	11	11	11	11
	Maximum	446	648	701	754	802	898	1046
	Minimum	190	285	333	412	432	514	570
	Average	318	441	535	605	681	777	906
	Median	294	390	468	555	641	746	889
	Std Deviation	88	117	177	160	192	195	230

SAP R/3 RATES

1.1.96 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	6	8	8	8	7	8	8
	Maximum	500	845	960	1000	1100	1107	1306
	Minimum	287	378	455	560	651	791	946
	Average	403	570	718	792	897	984	1112
	Median	412	504	655	760	890	950	1046
	Std Deviation	76	156	170	152	155	121	140

3 Management Summary

3.1 Fee Rates as at 1.1.97

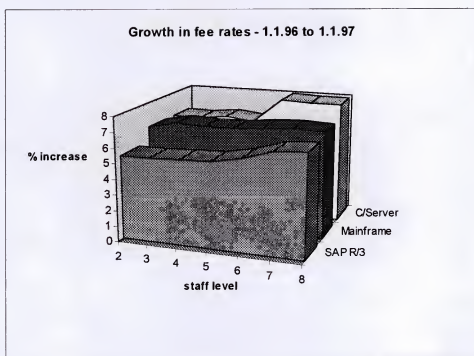
From Exhibit 1, over the period 1.1.96 to 1.1.97 it can be seen that on aggregate, Mainframe rates have climbed from between 6.4% for staff level 2 to a maximum of 7.0% for staff level 7.

On aggregate, Client Server fee rates have increased in a range of between 6.4% (level 2) and 8.0% (level 6) over the same period.

Surprisingly, SAP R/3 staff rates have shown the most modest increase, rising from a minimum of 5.4% (level 2) to 6.6% (level 8) over the same period for the same type of services.

These figures mask greater variance at company level: one company reported a year-on-year increase of only 3% for client server application support, whilst a competitor's rates had increased by 15% over the same period.

Exhibit 1

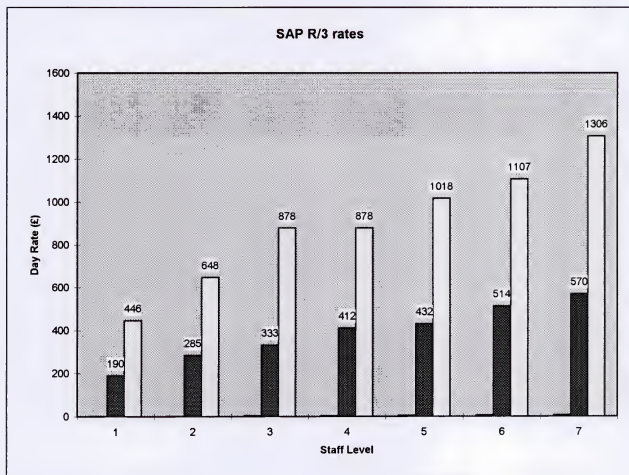


Source: INPUT

In absolute terms, the rates quoted for SAP R/3 personnel were considerably higher, representing the extent of current demand and shortage of trained personnel at all levels. This is illustrated in Exhibit 2 overleaf, which shows the lowest and highest recorded rates for this platform, as at 1.1.97.



Exhibit 2



Source: INPUT

Statistical analysis of the 1.1.97 fee rates is shown overleaf, in tabulated form.

the *Journal of the American Medical Association* (JAMA) in 1968, and the *Journal of the American Psychiatric Association* (JAP) in 1970.

These journals were the first to publish articles on the use of the term "borderline personality organization" (BPO) to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

The term "borderline personality organization" (BPO) was first used by Otto Kernberg in 1975. He used the term to describe a group of patients who were not clearly psychotic or neurotic. The term was used to describe a group of patients who were not clearly psychotic or neurotic.

3 Management Summary

3.1 Fee Rates as at 1.1.97

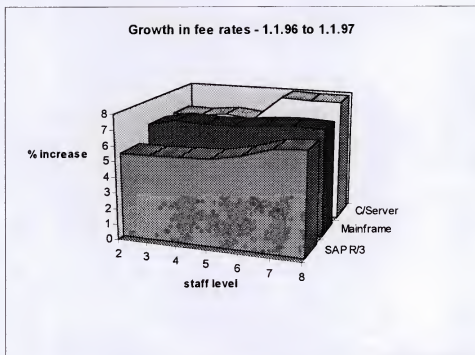
From Exhibit 1, over the period 1.1.96 to 1.1.97 it can be seen that on aggregate, Mainframe rates have climbed from between 6.4% for staff level 2 to a maximum of 7.0% for staff level 7.

On aggregate, Client Server fee rates have increased in a range of between 6.4% (level 2) and 8.0% (level 6) over the same period.

Surprisingly, SAP R/3 staff rates have shown the most modest increase, rising from a minimum of 5.4% (level 2) to 6.6% (level 8) over the same period for the same type of services.

These figures mask greater variance at company level: one company reported a year-on-year increase of only 3% for client server application support, whilst a competitor's rates had increased by 15% over the same period.

Exhibit 1



Source: INPUT

In absolute terms, the rates quoted for SAP R/3 personnel were considerably higher, representing the extent of current demand and shortage of trained personnel at all levels. This is illustrated in Exhibit 2 overleaf, which shows the lowest and highest recorded rates for this platform, as at 1.1.97.

THE UNIVERSITY OF CHICAGO

PHILOSOPHY DEPARTMENT

PHILOSOPHY 301

LECTURE NOTES

BY [Name]

DATE

TOPIC

SECTION

LECTURER

DATE

TOPIC

SECTION

LECTURER

DATE

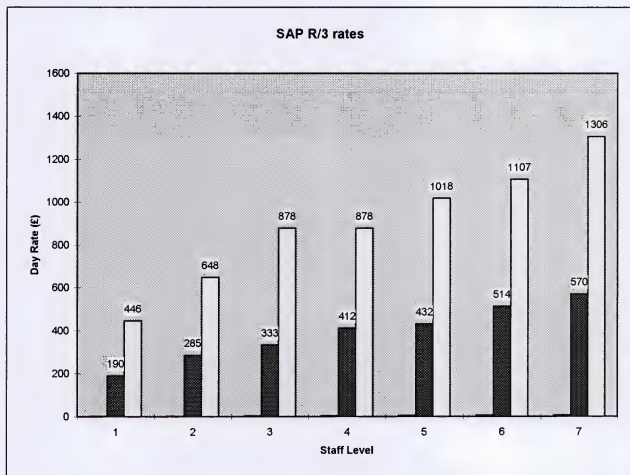
TOPIC

SECTION

LECTURER

DATE

Exhibit 2



Source: INPUT

Statistical analysis of the 1.1.97 fee rates is shown overleaf, in tabulated form.

CONTENTS
Original Articles
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Editorial
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Case Reports
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Book Reviews
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Correspondence
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Obituary
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Index
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Advertisements
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Subscription Information
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Editorial Board
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Publication Information
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Copyright Notice
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual
The Effect of the Diet on the Blood Sugar in the Normal Individual

Professional Fees : Market Changes 1.1.96 to 1.1.97

MAINFRAME RATES

LEVELS	2	3	4	5	6	7	8
Returns	10	10	10	10	10	10	10
Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.8	6.7	6.7	6.9	7.0	6.9

(sample size = 10 for all levels)*

CLIENT / SERVER RATES

LEVELS	2	3	4	5	6	7	8
Returns	9	11	11	11	11	11	11
Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.4	6.6	6.4	8.0	7.9	7.9

(sample size = 9 for level 2 and 11 for all other levels)*

SAP R/3 RATES

LEVELS	2	3	4	5	6	7	8
Returns	6	8	8	8	7	8	8
Average Growth Reported % 1.1.96 To 1.1.97	5.4	5.4	5.5	5.5	5.9	6.5	6.6

(sample size = 6 for level 2, 7 for level 6 and 8 for all other levels)*

* N.B. for meaningful comparison, only those companies supplying data over two consecutive years have been included in this analysis.



3.2 Conclusions

Between 1.1.96 and 1.1.97, there has been a narrowing of the gap between the charge-out rates for Mainframe software development resource support and the rates charged for Client Server support and SAP R/3 support.

This narrowing is attributed to the growing demand for programmers with traditional mainframe programming skills (such as Cobol), given the Year 2000 problem.

According to INPUT's earlier assessments, this Year 2000 work should have reached a peak in late 1997 to early 1998. However, recent evidence suggests that many IT users have yet to tackle the problem. It is therefore reasonable to assume that supply-side restrictions will not impact until 1998.

[The text in this section is extremely faint and illegible due to the low resolution of the scan. It appears to be a multi-column document, possibly a ledger or a list of entries.]

1997 PRACTICE CODES

© May 6, 1997

Project + No. + Year + Country

Britain (B)

Germany (D)

France (F)

USA (U)

Europe (E)

ELECTRONIC BUSINESS PROCESSES PRACTICE (PRO)

Research Bulletins

Electronic Banking

Ma	k	A	A	h	1	B17B	B17D	B17F	B17	B17E
Ma	k	A	A	h	2	B27B	B27D	B27F	B27	B27E
Ma	k	A	A	h	3	B37B	B37D	B37F	B37	B37E
Ma	k	A	A	h	4	B47B	B47D	B47F	B47	B47E

Electronic Commerce

Ma	k	A	A	h	1	C17B	C17D	C17F	C17	C17E
Ma	k	A	A	h	2	C27B	C27D	C27F	C27	C27E
Ma	k	A	A	h	3	C37B	C37D	C37F	C37	C37E
Ma	k	A	A	h	4	C47B	C47D	C47F	C47	C47E

Electronic Government

Ma	k	A	A	h	1	PG17B	PG17D	PG17F	PG17	PG17E
Ma	k	A	A	h	2	PG27B	PG27D	PG27F	PG27	PG27E
Ma	k	A	A	h	3	PG37B	PG37D	PG37F	PG37	PG37E

Electronic Retailing

Ma	k	A	A	h	1	R17B	R17D	R17F	R17	R17E
Ma	k	A	A	h	2	R27B	R27D	R27F	R27	R27E
Ma	k	A	A	h	3	R37B	R37D	R37F	R37	R37E

ELECTRONIC BUSINESS ENABLERS PRACTICE (ENA)

Research Bulletins

Enterprise Applications Solutions

Ma	k	A	A	h	1	EA17B	EA17D	EA17F	EA17	EA17E
Ma	k	A	A	h	2	EA27B	EA27D	EA27F	EA27	EA27E
Ma	k	A	A	h	3	EA37B	EA37D	EA37F	EA37	EA37E
Ma	k	A	A	h	4	EA47B	EA47D	EA47F	EA47	EA47E

Internet/Intranet Technologies & Solutions

Ma	k	A	A	h	1	E17B	E17D	E17F	E17	E17E
Ma	k	A	A	h	2	E27B	E27D	E27F	E27	E27E
Ma	k	A	A	h	3	E37B	E37D	E37F	E37	E37E
Ma	k	A	A	h	4	E47B	E47D	E47F	E47	E47E

ELECTRONIC BUSINESS SUPPORT & SERVICES PRACTICE (SAS)

Research Bulletins

Customer Services & Support

Ma	k	A	A	h	1	C17B	C17D	C17F	C17	C17E
Ma	k	A	A	h	2	C27B	C27D	C27F	C27	C27E
Ma	k	A	A	h	3	C37B	C37D	C37F	C37	C37E
Ma	k	A	A	h	4	C47B	C47D	C47F	C47	C47E

Operational Services

Ma	k	A	A	h	1	O17B	O17D	O17F	O17	O17E
Ma	k	A	A	h	2	O27B	O27D	O27F	O27	O27E
Ma	k	A	A	h	3	O37B	O37D	O37F	O37	O37E
Ma	k	A	A	h	4	O47B	O47D	O47F	O47	O47E

IT SOFTWARE & SERVICES INDUSTRY ANALYSIS PRACTICE (ITA)

Market Forecasts

Ma	k	A	A	h	1	M17B	M17D	M17F	M17	M17E
Ma	k	A	A	h	2	M27B	M27D	M27F	M27	M27E
Ma	k	A	A	h	3	M37B	M37D	M37F	M37	M37E
Ma	k	A	A	h	4	M47B	M47D	M47F	M47	M47E

Vendor Analysis

200	0	es	(1-200)	IVA	VA7B	VA7D	VA7F	VA7
-----	---	----	---------	-----	------	------	------	-----

CUSTOM

YXXXX

Custom Project Codes (Individually assigned) YXXXXB YXXXXD YXXXXF YXXXX

MULTICLIENT

XXXXX

Multiclient Project Codes (Individually assigned) XXXXXB XXXXXD XXXXXF XXXXX



Table of Contents

	Page
1 <i>Background to the Project</i>	1
2 <i>Project Methodology</i>	1
3 <i>Management Summary</i>	3
3.1 Fee Rates as at 1.1.97	3
3.2 Conclusions	5

Appendices

- A. Standard Resource Definitions and Guidance to Vendors
- B. Participating Organisations
- C. Modified Day Rates, as at 1.1.96

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. The text also highlights the need for regular audits and reconciliations to identify any discrepancies or errors in the accounting process.

Furthermore, it outlines the various methods used for recording transactions, such as the double-entry system, which ensures that the accounting equation remains balanced. The document also touches upon the classification of transactions into different categories, such as assets, liabilities, and equity, to provide a clear and organized view of the company's financial position.

In addition, the text discusses the role of the accounting department in providing valuable insights and reports to management. It explains how financial data is analyzed to identify trends, assess performance, and make informed decisions. The document also mentions the importance of transparency and ethical practices in accounting, as they are essential for building trust and maintaining the credibility of the organization.

Overall, the document provides a comprehensive overview of the accounting process, from the initial recording of transactions to the final preparation of financial statements. It serves as a valuable resource for anyone involved in the financial management of a business, offering practical guidance and best practices to ensure accuracy and compliance.

1 Background to the Project

This report has been commissioned by Esso Petroleum Company Limited as the second part of a three phase benchmarking analysis into typical standard day rates for software development resource. The rates are those applicable across the following disciplines:

- Mainframe Applications Support
- SAP Applications Support
- Client Server/LAN Applications Support.

For the following staff levels (specified in more detail in appendix A):

- Programmer (BSC/ISM Level 2)
- Analyst/Programmer (BSC/ISM Level 3)
- Senior IT Analyst/Senior Software Developer (BSC/ISM Level 4)
- Technical Team Leader (BSC/ISM Level 5)
- Project Leader / Database Consultant (BSC/ISM Level 6)
- Project Manager (BSC/ISM Level 7)
- Senior Project Manager (BSC/ISM Level 8).

The figures supplied in this report pertain to the anticipated day rates of the criterion group of companies (see appendix B) as at 1 January 1997.

2 Project Methodology

In accordance with the INPUT proposal dated 30.5.96, it was agreed that percentage fee scale increases/decreases for phases two and three of the benchmarking study would be supplied in an abridged format, derived from secondary sources where necessary.

In practice, it has been possible for INPUT to provide a more comprehensive analysis than the above methodology. With the exception of four management consulting companies who provided spot rates in the phase one benchmarking research, all other criterion companies have submitted comprehensive updates on their proposed rates for 1997.

For comparative purposes, it has been agreed between Esso and INPUT that the fee rates supplied by the management consulting companies in phase one are stripped out of the 1.1.96 analysis. This amended data is included in Appendix C. By doing so, it is possible to make valid comparisons of the changes that have taken place, or plan to take place between 1.1.96 and 1.1.97.

For phase three, INPUT will endeavour to use the same methodology to obtain 1998 rates, with the proviso that the pool of companies remain active in the same sectors and continue to cooperate in the release of comprehensive fee rates.



In accordance with phase one methodology, a questionnaire was developed to act as a medium for collection of standard day rates as at 1 January 1997.

The questionnaire contains a table of staff levels with explanatory notes on the environment in each discipline. Vendors were requested to supply daily rates in as many level categories as were applicable to their offerings.

The individual returns were collated and aggregated to provide the basis of the results tabulated in Section 3. In all cases except one, it was possible to achieve a minimum sample size of eight. In the one instance where this was not possible, two of the companies surveyed stated that they did employ staff at level 2 for SAP R/3 activities.

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

Professional Fees : Market Changes 1.1.96 to 1.1.97

MAINFRAME RATES

LEVELS	2	3	4	5	6	7	8
Returns	10	10	10	10	10	10	10
Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.8	6.7	6.7	6.9	7.0	6.9

(sample size = 10 for all levels)*

CLIENT / SERVER RATES

LEVELS	2	3	4	5	6	7	8
Returns	9	11	11	11	11	11	11
Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.4	6.6	6.4	8.0	7.9	7.9

(sample size = 9 for level 2 and 11 for all other levels)*

SAP R/3 RATES

LEVELS	2	3	4	5	6	7	8
Returns	6	8	8	8	7	8	8
Average Growth Reported % 1.1.96 To 1.1.97	5.4	5.4	5.5	5.5	5.9	6.5	6.6

(sample size = 6 for level 2, 7 for level 6 and 8 for all other levels)*

* N.B. for meaningful comparison, only those companies supplying data over two consecutive years have been included in this analysis.



3.2 Conclusions

Between 1.1.96 and 1.1.97, there has been a narrowing of the gap between the charge-out rates for Mainframe software development resource support and the rates charged for Client Server support and SAP R/3 support.

This narrowing is attributed to the growing demand for programmers with traditional mainframe programming skills (such as Cobol), given the Year 2000 problem.

According to INPUT's earlier assessments, this Year 2000 work should have reached a peak in late 1997 to early 1998. However, recent evidence suggests that many IT users have yet to tackle the problem. It is therefore reasonable to assume that supply-side restrictions will not impact until 1998.



1 Background to the Project

This report has been commissioned by Esso Petroleum Company Limited as the second part of a three phase benchmarking analysis into typical standard day rates for software development. The rates are those applicable across the following disciplines:

- Mainframe Applications Support
- SAP Applications Support
- Client Server/LAN Applications Support

For the following staff levels (specified in more detail in appendix A):

- Programmer (BSC/ISM Level 2)
- Analyst/Programmer (BSC/ISM Level 3)
- Senior IT Analyst/Senior Software Developer (BSC/ISM Level 4)
- Technical Team Leader (BSC/ISM Level 5)
- Project Leader / Database Consultant' (BSC/ISM Level 6)
- Project Manager (BSC/ISM Level 7)
- Senior Project Manager (BSC/ISM Level 8)

The figures supplied in this report pertain to the criterion group of companys' anticipated day rates as at 1 January 1997.

2 Project Methodology

In accordance with the INPUT proposal dated 30.5.96, it was agreed that percentage fee scale increases/decreases for phases two and three of the benchmarking study would be supplied in an abridged format, derived from secondary sources if necessary.

In practice, it has been possible for INPUT to provide a more comprehensive analysis than the above. With the exception of four management consulting companies who provided spot rates in the phase one benchmarking research, all other criterion companies have submitted comprehensive updates on their proposed rates for 1997. These participating companies are identified in Appendix B.

For comparative purposes, it has been agreed between Esso and INPUT that the information supplied by the management consulting companies in phase one is stripped out of the 1.1.96 analysis. This amended data is included in Appendix C. By doing so, it is possible to make a useful evaluations of the changes that have taken place between 1.1.96 and 1.1.97.

For phase three, INPUT will endeavour to use the same methodology to obtain 1998 rates, with the proviso that the pool of companies remain active in the same sectors and continue to cooperate in the release of comprehensive fee rates.



In accordance with phase one methodology, a questionnaire was developed to act as a medium for collection of standard day rates as at 1 January 1997. The questionnaire contains a table of staff levels with explanatory notes on the environment in each discipline. Vendors were requested to supply daily rates in as many level categories as were applicable to their offerings.

The individual returns were collated and aggregated to provide the basis of the results tabulated in Section 3. In all cases except one, it was possible to achieve a minimum sample size of eight. In the one instance where this was not possible, two of the companies surveyed stated that they do not employ staff at level 2 for SAP R/3 activities.



3 Management Summary

3.1 Fee Rates as at 1.1.97

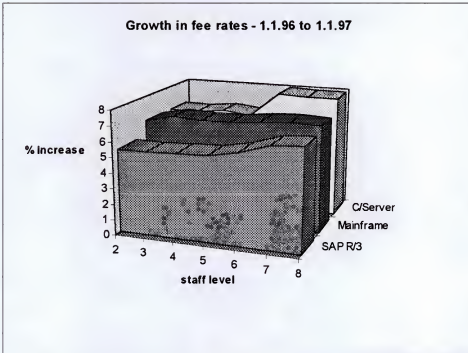
From Exhibit 1, over the period 1.1.96 to 1.1.97 it can be seen that on aggregate, Mainframe rates have climbed from between 6.4% for staff level 2 to a maximum of 7.0% for staff level 7.

On aggregate, Client Server fee rates have increased by between 6.4 % (level 2) and 8.0% (level 6) over the same period.

Surprisingly, SAP R/3 staff rates have shown the most modest increase, rising from a minimum of 5.4% (level 2) to 6.6% (level 8) over the same period.

These figures mask greater variance at company level: one company reported a year-on-year increase of only 3% for client server application support, whilst a competitor's rates had increased by 15% over the same period.

Exhibit 1

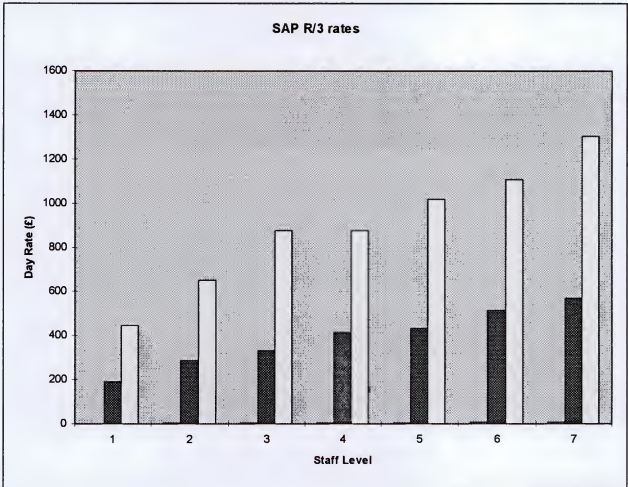


Source: INPUT

In absolute terms, the rates quoted for SAP R/3 personnel were considerably higher, representing the extent of current demand and shortage of trained personnel at all levels. This is illustrated in Exhibit 2 overleaf, which shows the lowest and highest recorded rates this platform, as at 1.1.97.



Exhibit 2



Source: INPUT

Statistical analysis of the 1.1.97 fee rates is shown overleaf, in tabulated form.

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

Professional Fee Rates Commencing 1.1.97
MAINFRAME RATES

1.1.97 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	10	10	10	10	10	10	10
	Maximum	484	624	759	816	985	1235	1458
	Minimum	168	263	284	291	372	382	438
	Average	319	419	516	589	674	775	918
	Median	305	405	486	577	666	785	926
	Std Deviation	97	122	164	172	195	235	275

Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.8	6.7	6.7	6.9	7.0	6.9
---	-----	-----	-----	-----	-----	-----	-----

(sample size = 10 for all levels)*

CLIENT / SERVER RATES

1.1.97 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	9	11	11	11	11	11	11
	Maximum	465	675	923	923	1183	1235	1458
	Minimum	210	305	368	438	458	546	618
	Average	338	469	570	644	735	838	978
	Median	305	430	486	577	666	792	921
	Std Deviation	87	120	182	163	222	225	266

Average Growth Reported % 1.1.96 To 1.1.97	6.4	6.4	6.6	6.4	8.0	7.9	7.9
---	-----	-----	-----	-----	-----	-----	-----

(sample size = 9 for level 2 and 11 for all other levels)*

SAP R/3 RATES

1.1.97 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	6	8	8	8	7	8	8
	Maximum	500	880	1000	1000	1183	1235	1458
	Minimum	296	389	469	577	671	815	1000
	Average	425	600	757	836	950	1048	1186
	Median	442	562	714	840	976	1050	1155
	Std Deviation	73	152	165	145	166	137	166

Average Growth Reported % 1.1.96 To 1.1.97	5.4	5.4	5.5	5.5	5.9	6.5	6.6
---	-----	-----	-----	-----	-----	-----	-----

(sample size = 6 for level 2, 7 for level 6 and 8 for all other levels)*

* N.B. for meaningful comparison, only those companies supplying data over two consecutive years have been included in this analysis.



3.2 Conclusions

Between 1.1.96 and 1.1.97, there has been a narrowing of the gap between the charge-out rates for Mainframe software development resource support and the rates charged for Client Server support and SAP R/3 support. We attribute this to the growing demand for programmers with traditional programming skills (such as Cobol), given the Year 2000 problem. According to INPUT assessments, this Year 2000 work should have reached a peak in late 1997 early 1998. However, evidence suggests that many IT users have yet to tackle the problem. It is therefore reasonable to assume that supply-side restrictions will not impact until 1998.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations. The document further outlines the procedures for handling discrepancies and the role of the accounting department in providing timely reports to management.

In the second section, the focus is on budgeting and financial forecasting. It details how the budget is prepared and how it is used to monitor the company's financial performance against its goals. The document also discusses the various factors that can affect the budget and how they should be managed to avoid any adverse impact on the company's operations.

The third part of the document deals with the internal control system. It describes the various controls that are in place to prevent fraud and ensure the integrity of the financial statements. This includes the segregation of duties, the approval process for transactions, and the regular audits conducted by the internal audit department.

Finally, the document concludes with a summary of the key points discussed and a call to action for all employees to adhere to the financial policies and procedures outlined in the document. It stresses that a strong financial foundation is essential for the long-term success of the company.

APPENDICES



APPENDIX A

STANDARD RESOURCE DEFINITIONS

The following replicates the Standard Resource Definitions as defined by Esso in the form supplied to respondent vendors:

Definitions of Skills

The client has defined the following Levels of skill which he associates with the Job Descriptions in the RH column of the table below. We shall use Level as a reference in the questionnaire section against which we invite you to supply ranges of daily charge out rates. If these definitions do not allow you to express your rates in a meaningful way, please feel free to use your own schematic to respond.

LEVEL	BS Code	ISM Title	Typical Job Descriptions
2	DLP2	Initially Trained Practitioner	Programmer, Analyst/Programmer, Systems Programmer
3	DLP3	Trained Practitioner	Experienced Programmer, Experienced Analyst Programmer, Experienced Systems Programmer, Software Developer, Analyst Designer
4	DLS4, DLAD4, DLM4	Fully Skilled Practitioner	Senior Software Developer, Senior Analyst Designer, Business Analyst, Team Leader, Database Design or Performance Specialist
5	DLM5	Experienced Practitioner/ Supervisor	Principal Software Developer, Senior Business Analyst, Senior Team Leader, Database Design or Performance Expert
6	DLM6	Senior Practitioner/Manager (limited scope)	Project Leader, Database Consultant
7	DLM7	Senior Specialist/Manager (extended scope)	Project Manager
8		Principal Specialist/ Experienced Manager	Senior Project Manager

Environment

The client categorises his development environment as comprising three segments:

- 1. MAINFRAME:** IBM MVS, IMS and DB/2, mainly COBOL. Team size of some 40-45 people.
- 2. CLIENT/SERVER:** Intel processor Servers, Microsoft NT, MS Windows 3.1 Clients. The main development tool used is Powerbuilder. Team size 10-15 people.
- 3. SAP R/3:** In the planning stage. Projected initial team size 5-10 people.

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

... the ... of ...

APPENDIX B**List of Participating Vendors**

The following vendors submitted responses in the indicated sectors:

SECTORS	MAINFRAME	CLIENT/ SERVER	SAP R/3
121 Consulting			X
Bull Information Systems	X	X	X
CFM	X	X	
Diagonal Computer Services	X	X	
Druid	X	X	X
FI Group	X	X	
Hoskyns Group	X	X	X
IBM	X	X	X
Origin			X
Plaut (UK)		X	X
SHL Technology Solutions	X	X	
Software Design Associates	X	X	
Unisys	X	X	X



APPENDIX C

Daily Fee Rates as at 1.1.96, Minus Spot Rate Data Supplied By Four Management Consulting Companies

MAINFRAME RATES

1.1.96 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	10	10	10	10	10	10	10
	Maximum	465	600	730	785	883	1107	1306
	Minimum	152	238	268	275	350	360	412
	Average	299	392	484	552	631	724	859
	Median	294	389	468	555	641	746	889
	Std Deviation	97	118	159	168	187	219	256

CLIENT / SERVER RATES

1.1.96 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	9	11	11	11	11	11	11
	Maximum	446	648	701	754	802	898	1046
	Minimum	190	285	333	412	432	514	570
	Average	318	441	535	605	681	777	906
	Median	294	390	468	555	641	746	889
	Std Deviation	88	117	177	160	192	195	230

SAP R/3 RATES

1.1.96 RATES	LEVELS	2	3	4	5	6	7	8
	Returns	6	8	8	8	7	8	8
	Maximum	500	845	960	1000	1100	1107	1306
	Minimum	287	378	455	560	651	791	946
	Average	403	570	718	792	897	984	1112
	Median	412	504	655	760	890	950	1046
	Std Deviation	76	156	170	152	155	121	140



THE [illegible] OF [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]

[illegible] [illegible] [illegible]



The British Computer Society's Industry Structure Model for Information Systems

ISM Release 3 is now available - contact the Professional Development Department on 01793 417441/417442 or email pdd@bcs.org.uk

- [Press Release](#)
 - [Keynote Speech at Press Launch](#)
-

- Where can you find a reliable yardstick for assessing the professionalism of IS staff? Or expert guidance on planning training? And a means of measuring its effectiveness?**
- Answer: in the BCS Industry Structure Model (ISM), a unique and comprehensive set of performance standards for all those working in Information Systems and related fields.**

Industry-wide, external standards

As the professional body for the IT industry, the BCS is uniquely qualified to produce universal, external standards that also reflect best practice.

First published in 1986, the ISM is recognised world-wide as the most authoritative reference, and forms the basis of the European Informatics Skills Structure (EISS).

The latest release, ISM3, was produced after 18 months' consultation exercise with professionals from all areas of IS.

Measurable benefits

Just as the ISM is based on actual practise rather than abstract concepts, so the benefits it brings are equally real and measurable. In all organisations, whatever their size or area of business, its use can result in:

- Increased effectiveness
- improved quality levels
- better focused, more cost-effective training
- significant savings in both time and money.

Flexible and easy to use



Whereas earlier releases were paper-based, ISM3 is delivered as standard PC Windows software with full browse and print facilities. On-line help and supplementary information are supplied.

Above all, thanks to its level of detail and non-prescriptive nature, ISM3 is a flexible tool that can be applied in a variety of ways to aid recruitment, training and development of IS staff.

Specifically, you can use it to:

- compose customised job descriptions from standardised roles/tasks
- assess the competence of IS
- establish individual and corporate training and development needs
- provide training to recognised standards
- plot career development paths
- establish staffing and recruitment needs
- identify skills shortages.

Roles rather than jobs

IS jobs often involve several different roles. For this reason, ISM3 is structured as a simple matrix of over 200 roles, categorised by ten levels of responsibility and competence. The tasks performed within each role are clearly stated, along with the experience and skills required, and training and development targets. Details are given of all relevant vocational and professional qualifications, including Scottish/National Vocational Qualifications (S/NVQs).

Nine functional areas are covered:

- management
- support and administration
- policy and planning
- systems development and maintenance
- service delivery
- technical advice and consultancy
- customer relations
- education and training
- quality

The ISM and PDS

The ISM is an integral part of the BCS Professional Development Scheme (PDS), used by a large number of organisations, including many blue-chip companies. PDS is the mechanism for applying quality control to the practical experience and training of IS practitioners. It recognises good practice in training and development, and can also provide an accelerated path to professional qualifications.

Unbeatable value for money

At £350 for a single PC copy or £500 for a single Server copy (exc VAT), ISM3 is excellent value for money, especially when you consider the huge investment needed to create an equivalent from scratch. The price is fully refundable if your organisation registers for PDS within six months of purchase.

Your next step

To order ISM3, or for further information about PDS, please contact:

Professional Development Department

1870

1871

1872

1873

1874

1875

1876

1877

1878

1879

1880

1881

1882

1883

1884

1885

The British Computer Society
1 Sanford Street
Swindon
SN1 1HJ

Tel: 01793 417441

Fax: 01793 417473

Email: pdd@bcs.org.uk

[Professional Development](#) | [News Stand](#) | [Main Menu](#) | [Consult Contents](#)



Final Report
Submitted to
Client.
(phase one)

Table of Contents

	Page
1 Background to the Project	1
2 Project Methodology	2
3 Management Summary	3
3.1 Current Rates	3
3.2 Increases since 1.1.96	3
3.3 Estimated Rates at 1.1.96	4
3.4 Expected Increases from Current to 1.1.97	5
3.5 Economic and Business Trends Likely to Affect 1997 Rates	5
3.6 Conclusions	5

Appendices

- A. Standard Resource Definitions and Guidance to Vendors
- B. Questionnaire
- C. Tables of Standard Day Rates
- D. Participating Organisations



1 Background to the Project

The project has been commissioned by Esso Petroleum Company Limited. Esso wish to develop an understanding of standard day rates for software development. The rates are those applicable across the following disciplines:

- Mainframe Applications Support
- SAP Applications Support
- Client Server/LAN Applications Support

For the following staff levels:

- Programmer (BSC/ISM Level 2)
- Analyst/Programmer (BSC/ISM Level 3)
- Senior IT Analyst/Senior Software Developer (BSC/ISM Level 4)
- Technical Team Leader (BSC/ISM Level 5)
- Project Leader / Database Consultant' (BSC/ISM Level 6)
- Project Manager (BSC/ISM Level 7)
- Senior Project Manager (BSC/ISM Level 8)

INPUT has agreed with Esso a "criterion group of companies". These companies have provided a pool for the investigation of day rates by INPUT field research. For each of the three disciplines, the pool of companies was different. However, some companies were represented in more than one pool because of the broad scope of services which they offered (see appendix D).

In order to encourage vendors to supply the necessary information, they were assured that only a summary of the pool data would be supplied to Esso. In turn, Esso has agreed that INPUT can supply each participating vendor with a similar summary.

2 Project Methodology

Field research was conducted in August 1996. In each pool, the minimum agreed number of 8 participants was exceeded.

A questionnaire was developed to act as a medium for collection of current standard day rates (see Appendix B). It contains a table of staff levels with explanatory notes on the environment in each discipline. Vendors were requested to supply daily rates in as many level categories as were applicable to their offerings. They were also requested to indicate how these rates had varied since 1 January 1996, plus their views of future contract rate trends.

Although not prompted on possible influences on forward rates, a number of vendors made comments on the forces which might, in their opinion, have a significant effect. A small number of vendors (not included in the pool sizes) did not provide a complete response. However, they volunteered spot rate information. This was incorporated in the statistics where it was judged to be valid.



The individual returns were collated and aggregated to provide the basis for the results tabulated in Appendix C.



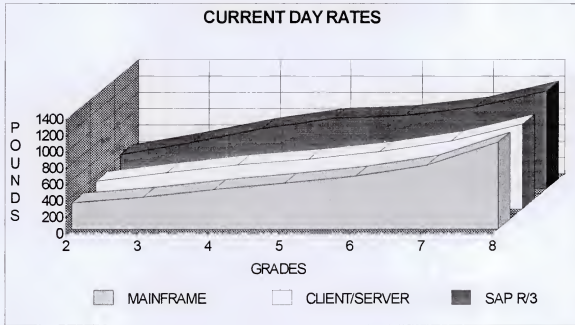
3 Management Summary

3.1 Current Rates

Mainframe and Client/Server Rates were similar at the lowest and highest levels. However, the Client/Server discipline showed an upwards "bulge" of around 10% in the middle job levels compared with Mainframe. This may represent higher current demand for experienced technicians in the Client/Server sector.

The rates quoted for SAP R/3 personnel were considerably higher, representing the extent of current demand and shortage of trained personnel at all levels. The premium was in the order of 50% in the middle (senior technical) grades. However, the difference again tailed off towards the (predominantly management) senior levels. See Exhibit 1.

EXHIBIT 1 - CURRENT DAY RATES



3.2 Increases since 1.1.96

On average, rates in all sectors had increased from 1 January 1996. The increases were similar: at all grades, Mainframe and SAP R/3 rates had both increased by about 2%; the increase in Client/Server rates was a shade higher at about 2½%. However, the latter difference is explicable by statistical variations.



3.3 Estimated Rates at 1.1.96

Applying the average percentage growths calculated from the responses of vendors to the current rates, we obtain the following estimates of the position at 1.1.96:

MAINFRAME RATES

CURRENT RATES	LEVELS	2	3	4	5	6	7	8
	Returns	11	10	10	11	11	12	12
Maximum	491	600	730	785	827	1127	1838	
Minimum	152	238	268	275	350	360	413	
Average	314	383	474	551	636	767	1045	
Median	300.0	389.0	467.5	560.0	651.0	821.5	947.0	
Std Deviation	103.8	106.5	147.4	146.7	165.0	220.1	425.0	
Within ± 1 STD	7	7	6	7	7	8	9	
STD From	196	283	320	413	486	601	522	
STD To	404	495	615	707	816	1042	1372	

CLIENT/SERVER RATES

CURRENT RATES	LEVELS	2	3	4	5	6	7	8
	Returns	10	11	11	12	12	13	13
Maximum	488	649	878	878	1073	1120	1750	
Minimum	190	290	333	413	432	515	571	
Average	332	438	527	599	686	811	1010	
Median	307.5	400.0	480.0	590.0	701.5	850.0	947.0	
Std Deviation	97.2	114.1	173.6	142.2	180.4	193.9	330.2	
Within ± 1 STD	6	8	7	7	8	8	9	
STD From	210	286	306	448	521	656	617	
STD To	405	514	654	732	882	1044	1277	

SAP R/3 RATES

CURRENT RATES	LEVELS	2	3	4	5	6	7	8
	Returns	7	8	9	10	7	9	9
Maximum	500	846	962	1565	1073	1123	1755	
Minimum	287	378	455	560	651	791	947	
Average	413	562	725	845	884	986	1175	
Median	435.0	526.0	690.0	795.0	930.0	976.0	1125.0	
Std Deviation	79.7	157.3	179.0	284.0	152.2	104.6	232.8	
Within ± 1 STD	5	6	5	9	5	5	8	
STD From	355	369	511	511	778	871	892	
STD To	515	683	869	1079	1082	1081	1358	



3.4 Increases from Current to 1.1.97

From the responses made during preparatory interviews, we formed the impression that most firms carry out a major review of rates in the final quarter of each year in preparation for a new calendar year. As these reviews are not yet complete, it is premature to make accurate assessments of future rates as at 1 January 1996. As agreed, these rates will be evaluated by INPUT at the beginning of November 1996, with a view to publishing data during December. Our provisional view is that mainframe rates will show the greatest increases on the 1.1.96 rates.

3.5 Economic and Business Trends Likely to Affect 1997 Rates

Notwithstanding the above, respondents had taken some initial views of the overall economic factors which might apply during 1997. There would appear to be an implied low inflation factor in their minds - a strong tendency towards continuity in the economic climate.

However, with a General Election in the offing, the future of a Single European Currency still open to debate and the challenges for either potential government of producing a balanced budget, forecast economic indices a year from now cannot be at their most dependable. A further variable is the levels of work being generated by the year 2000 issues.

3.6 Conclusions

The results provide a clear view of Current rates and the spread of those rates. As stated, they also indicate a small average increase since 1.1.96 of between 2 to 2.5%, which we have applied as a deflator. Vendor views on the market influences on Mainframe and SAP R/3 rates are diverse. The economic climate and the demand environment is subject to many changes, the effects of which are still unclear. Thus future growth estimates need to be confirmed by further studies closer to the time of relevant detailed negotiation.



APPENDICES



APPENDIX A

STANDARD RESOURCE DEFINITIONS

The following replicates the Standard Resource Definitions as defined by Esso in the form supplied to respondent vendors:

Definitions of Skills

The client has defined the following Levels of skill which he associates with the Job Descriptions in the RH column of the table below. We shall use Level as a reference in the questionnaire section against which we invite you to supply ranges of daily charge out rates. If these definitions do not allow you to express your rates in a meaningful way, please feel free to use your own schematic to respond.

LEVEL	BS Code	ISM Title	Typical Job Descriptions
2	DLP2	Initially Trained Practitioner	Programmer, Analyst/Programmer, Systems Programmer
3	DLP3	Trained Practitioner	Experienced Programmer, Experienced Analyst Programmer, Experienced Systems Programmer, Software Developer, Analyst Designer
4	DLS4, DLAD4, DLM4	Fully Skilled Practitioner	Senior Software Developer, Senior Analyst Designer, Business Analyst, Team Leader, Database Design or Performance Specialist
5	DLM5	Experienced Practitioner/ Supervisor	Principal Software Developer, Senior Business Analyst, Senior Team Leader, Database Design or Performance Expert
6	DLM6	Senior Practitioner/Manager (limited scope)	Project Leader, Database Consultant
7	DLM7	Senior Specialist/Manager (extended scope)	Project Manager
8		Principal Specialist/ Experienced Manager	Senior Project Manager

Environment

The client categorises his development environment as comprising three segments:

- 1. MAINFRAME:** IBM MVS, IMS and DB/2, mainly COBOL. Team size of some 40-45 people.
- 2. CLIENT/SERVER:** Intel processor Servers, Microsoft NT, MS Windows 3.1 Clients. The main development tool used is Powerbuilder. Team size 10-15 people.
- 3. SAP R/3:** In the planning stage. Projected initial team size 5-10 people.



APPENDIX B

QUESTIONNAIRE

Q.1. Mainframe Rates

What are your **current** daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996? (Mention and specify any exceptions to the general increase rate).

Q.2. Client/Server Rates

What are your **current** daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

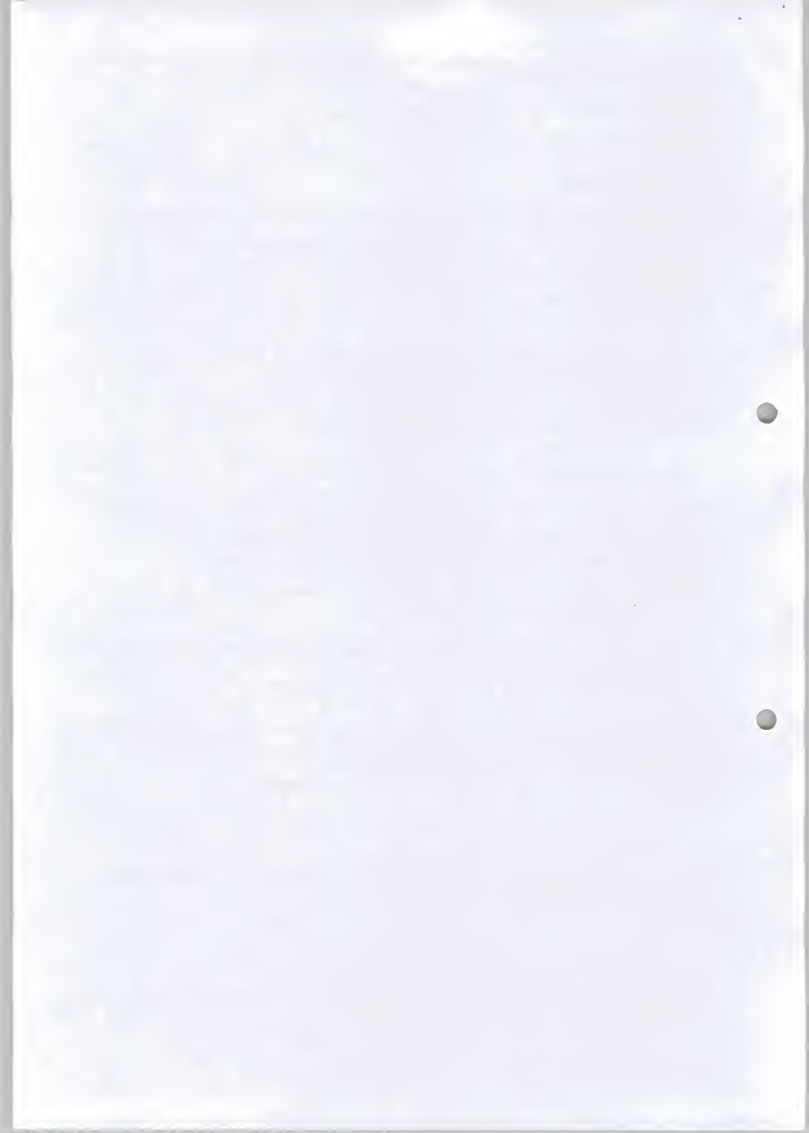
Q.3. SAP R/3 Rates

What are your **current** daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.



APPENDIX C

TABLES OF STANDARD DAY RATES

C.1 MAINFRAME RATES

CURRENT RATES	LEVELS	2	3	4	5	6	7	8
	Returns	11	10	10	11	11	12	13
	Maximum	500	600	730	785	827	1150	1875**
	Minimum	160	250	276	283	361	371	425
	Average	319	391	483	561	648	783	1066
	Median	300	389	468	560	651	826	973
	Std Deviation	104.2	104.8	147.6	145.1	165.3	221.5	432.0
	Within +/-1 STD	8	7	6	7	6	8	9
	STD From	196	284	320	415	486	604	541
	STD To	404	494	615	705	816	1047	1405

Average growth reported

1.1.96 % TO CURRENT	2	3	4	5	6	7	8
	1.8	1.9	1.9	1.9	2.0	2.0	2.0

N.B. the maximum value marked ** includes some spot quotes from a large management consultancy company



C.2 CLIENT / SERVER RATES

CURRENT RATES	LEVELS	2	3	4	5	6	7	8
	Returns	10	11	11	12	12	13	13
	Maximum	500	675	900	900	1100	1150	1800**
	Minimum	200	290	350	425	445	530	600
	Average	340	448	540	614	703	833	1039
	Median	316	400	480	605	713	875	973
	Std Deviation	98.8	119.5	181.7	145.2	185.1	202.5	344.0
	Within +/-1 STD	6	8	8	6	8	8	9
	STD From	217	280	298	460	528	672	629
	STD To	415	520	662	750	898	1078	1317

Average growth reported

1.1.96 % TO CURRENT	2.4	2.3	2.5	2.5	2.5	2.7	2.9
---------------------	-----	-----	-----	-----	-----	-----	-----

N.B. the maximum value marked ** includes some spot quotes from a large management consultancy company



C.3 SAP R/3 RATES

CURRENT RATES	LEVELS	2	3	4	5	6	7	8
	Returns	7	8	9	10	7	9	9
	Maximum	500	880	1000	1600**	1100	1150	1800
	Minimum	287	378	455	560	651	791	973
	Average	421	573	741	865	903	1009	1206
	Median	435	533	690	800	930	1013	1125
	Std Deviation	77.7	161.9	187.6	291.1	150.8	109.7	250.7
	Within +/-1 STD	5	6	5	9	4	6	8
	STD From	357	371	502	509	779	903	874
	STD To	513	694	878	1091	1081	1123	1376

AVERAGE GROWTH REPORTED

1.1.96 % TO CURRENT	2.0	1.8	2.2	2.3	2.1	2.4	2.6
---------------------	-----	-----	-----	-----	-----	-----	-----

N.B. the maximum value marked ** includes some spot quotes from a large management consultancy company



APPENDIX D

List of Participating Vendors

The following vendors submitted responses in the indicated sectors:

SECTORS	MAINFRAME	CLIENT/ SERVER	SAP R/3
121 Consulting			X
Bull Information Systems	X	X	X
CFM	X	X	
Deloitte Touche	X	X	X
Diagonal Computer Services	X	X	
Druid	X	X	X
FI Group	X X	X X	
Hoskyns Group	X X	X X	X
IBM	X	X	X
Origin			X
Plaut (UK)		X	X
SHL Technology Solutions	X	X	
Software Design Associates	X	X	
Unisys	X	X	X
EDS	x	x	
Sema	x	x	
Admiral	x	x	
EGS	x		
Logica	x		
Anite		x	
CSC		x	
IBM		x	
CA		x	





FAX COMMUNICATION

Attention:	DAVID NASH	From:	MARC WINIOW
Company:	INVEST	Date:	08/18/96
Tel:	416-709-7476		
Fax:	416-709-7945		

David,

Sorry it's taken so long - hope this helps - please call me if you have any comments or queries.

David



number as indicated in Q1.1.

Please give your best estimates of brackets rates shown 1.19%, by 1.197 and 1.198 in the notes

Q1.1. Indicators Rates

Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1.19%	1.197	1.198							

What are your current daily charge rates for bills in the following Levels as defined above?

Q2. GAT R2 R2 Rates

Please give your best estimates of brackets rates shown 1.19%, by 1.197 and 1.198 in the notes

Q1.1. Indicators Rates

Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1.19%	1.197	1.198							

What are your current daily charge rates for bills in the following Levels as defined above?

Q2. Charge Rates

By what percentage has the above rates increased since 1 January 1997?
 (Maximum and specify any assumptions in the general remarks field.)
 - 3%
 By what percentage has the above rates increased since 1 January 1997?
 (Maximum and specify any assumptions in the general remarks field.)
 - 3%
 By what percentage has the above rates increased since 1 January 1997?
 (Maximum and specify any assumptions in the general remarks field.)
 - 3%

Q1.1. Indicators Rates

Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1.19%	1.197	1.198							

What are your current daily charge rates for bills in the following Levels as defined above?

Questions

Application Development Rates Document



SHL
An NCI CompanySHL Technology Solutions Ltd
137 Stamford Street
London
SE1 9NJ
Telephone 0171-928 9800
Fax 0171-928 4827**Fax Transmission**

SKR

To: David Nast

Fax: 0118 979 3167

From: Ben Salama / Andree Richardson

Date: 19 August 1996

Number of pages, including cover sheet: 3

Normal Priority Urgent Confidential

This facsimile transmission is confidential and intended only for the recipient(s) identified above. If you are not the intended recipient, you are strictly prohibited from reading, disseminating, copying or using this material or information contained in it, in any way. If you receive this fax in error, please immediately notify the sender by telephone at the number set out above.

Remarks



SHL

An MCI Company

137 Stamford Street
London SE1 9NJ

BS/AYR/input

16 August 1996

David Nask
Input Associate
Cornwall House
56-77 High Street
Slough
Berkshire
SL1 1DZ

Dear David

Re: Application Development Resource Benchmarking

Please find attached our responses to your questionnaire. A few points to note:

1. We specialise in client/server development - specially using Powerbuilder - so we are a good fit for your category 2 environments.
2. We charge the same for client/server and mainframe work.
3. We do not really do SAP work
4. Based on the Powerbuilder work we have done, we would typically expect a 10-15 person team to average out at around £500 per team member per day including project manager, quality assurance reviews etc but excluding any fixed price contingencies.

This is probably a better measure than the individual fee rates.

I look forward to receiving the full report.

Yours sincerely



Ben Salama
Vice President & General Manager
Systems Integration

Enc

Telephone: 0171 928 9800
Facsimile: 0171 928 1296

SHL Technology Systems Limited
Registered Office 137, Stamford Street, London SE1 9NJ
Registered in England No. 0451244



Application Development Rates Benchmark

Questionnaire

Q.1. Mainframe Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

see client/serms below

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996?
(Mention and specify any exceptions to the general increase rate).

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997?
(Mention and specify any exceptions to the general increase rate).

By what approximate additional % do you anticipate the above rates increasing by 1 January 1998?
(Mention and specify any exceptions to the general increase rate).

Q.2. Client/Server Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	300	400	490	550	630	700	840

Rates established 1/1/96

*Assumed increase 1/1/97
and beyond - 5%*

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

Q.3. SAP R/3 Rates *N/A*

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.



UNISYS

Facsimile Cover Sheet

2

Information Services
Customer Service Centre
Fox Milne
Milton Keynes MK15 0YS
Fax No.: 01908 212952
Tel No.: 01908 212000

Number of pages to Follow

To: Mr. David Nash

Fax No: 0118 979 3167

Company: INPUT

Date: 16 August 1996

From: Edmond Cunningham

Tel No: 01908-212673

Subject: Application Development Outsourcing

Priority
Notify Upon Arrival (X)
Urgent (X)





Unisys Limited
Customer Service Centre
Fox Milne
Milton Keynes
Bucks MK15 0YS

Telephone
01908 212000
Facsimile
01908 212952

UNISYS

16th August 1996

Mr. David Nash
INPUT Associate
INPUT
Cornwall House,
55 - 77 High Street,
Slough,
Berkshire,
SL1 1DZ

Dear Mr. Nash,

APPLICATION DEVELOPMENT RESOURCE BENCHMARKING

Please find enclosed the Unisys response to your questionnaire.

We look forward to receiving a copy of the combined rates when you have completed your assessment.

If you have any question please don't hesitate to contact me.

Yours sincerely,

Edmond Cunningham



Application Development Rates Benchmark

Questionnaire**Q.1. Mainframe Rates**

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	465	600	730	785	815	860	1090

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996? ZERO
(Mention and specify any exceptions to the general increase rate).

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997?
(Mention and specify any exceptions to the general increase rate). 4%

By what approximate additional % do you anticipate the above rates increasing by 1 January 1998?
(Mention and specify any exceptions to the general increase rate). 6%

Q.2. Client/Server Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	465	675	730	785	835	935	1090

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

4% 4% 4%

Q.3. SAP R/3 Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	470	880	1000	1000	1040	1080	1090

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

4% ZERO ZERO



THU
15/8

Cost Ctd. £1000-1500 Consultants

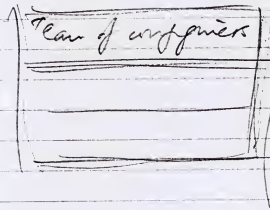
1130

Global countries partner for SAP

For 8 world wide (small group)

Relationship bumped down out of Valdorf
- ambar in world

Competency 2 types



Senior Project Manager
Range £1500-£2250

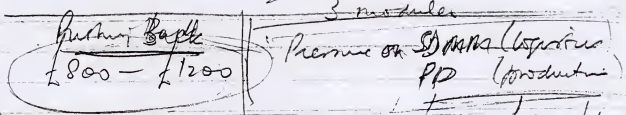
(Senior Principal Associate)

moving with 5% premium

"SAP Configurators"

- Business People: Value Add
- Production people
- Implementation
- Detailed Technical
- Managed carefully

4 weeks intro - or 18 months in depth



L5 Architects 4-5 years experience £1500-£1700/day
(Senior Business Analyst)

L4 Business Analysts £800-£1200/day

Personal view = currently in trench, advice
but about reached peak. huge success of SAP in USA (sacking
Premier in France)



CTL

cls.

60% windows NT, up to 200-300 users.

Coopers work with (21)



KPMG

14/8/96

0920
(KPMG)

David Ford called me - they're not really into outsourcing as such within area.

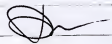
'Good' project manager	£1500/day
Business Consultant	£1000/day
Less expenditure	£800/day



Trends to go more into value based contracts, with clients.

eg. If you are to save/gain £10m, it is sensible for you to consider paying £2m. Risk and benefit sharing are entering the Actline.

Specific response, other than above; not forthcoming.





PA CONSERVING

28/8/96

PA

Wendy Corley acting on behalf of Mike Tate.

PA not really in the business of outsourcing.
The way PA approaches systems development work is to price each job "as a whole".

Rates vary between £50 & £150/hour

[Bandwidth = (£400 - £1200/day)]



Karen Machin@deloit, 17:15 23/08/96 P, Billing Rates

1

From: Karen Machin@deloitte.touche.co.uk
Date: Fri, 23 Aug 96 17:15:21 PST
Encoding: 26 Text
To: dnash@i-way.co.uk
Subject: Billing Rates
X-UIDL: 07374a5327f6e6328ae999fa9be4787a

Dear David

My sincere apologies for not getting back to you sooner.

This answer has been thrown together fairly quickly so I hope you'll forgive me for not using your fields described in the fax. However I hope what I do give you is enough for your client to get some idea of our rates.

For our most junior consultant (ie trainee) - 500 per day

Consultant - 650 per day (L8?)

Experienced consultant 850 per day (L8?)

Project manager 1100-1200 per day (L8?)

Director 1800 per day (L8?)

Our rates are normally in addition to any expenses incurred during the client work

Regards

Karen

Printed for dnash@patrol.i-way.co.uk (David Nash)

1





Mr David Nash
INFILIT Associates
Cornwell House
50-77 High Street
Brough
Derbyshire S11 1DZ

Date: 30 August 1996
Our Ref: g080800a.doc
Your Ref:

Dear Mr Nash

Ref: Application Development Resource Benchmarking

Thank you for your invitation to participate in the above project. Further to our communication earlier today, we have been able to complete the required data, which is contained in the attached form.

We would like to comment on our feedback as follows:

- Questions 1 and 2 do not apply to the services provided by 121 Consulting.
- Regarding Question 3, levels 2 and 6 do not match the real profile or project roles of the consultants used by 121.

Russell Chaffersworth apologises for the delay in submitting the attached form due to various resource commitments. Hopefully, the data is still useful for your survey.

We appreciate that you will not reveal to your client the association between our fee structure and the scores of the data, and we would be pleased to participate in the future, should you be carrying out other research concerning the SAP market place.

We look forward to receiving the summary of your findings when this has been completed.

Yours sincerely

Russell Chaffersworth
Russell Chaffersworth
Marketing Coordinator

Doc:

121 Consulting Limited, 3005 Federal, Westchase Industrial Park, Brentwood, MD 21156
Telephone 202 719 1201 Telex 210 1211 Fax 202 719 1202 (International - based on 202) 719127
Internet: Office: 202-719-1201; 11 America Road, Redditch, Warwick, UK

Questionnaire

Q.1. Infrastructure Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								
ANNUAL								

Q.1.1. Inflation Rates

You should approximate the inflation of forecasting inflation rates. Please give the following your best estimate - expressed as a percent, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996?
(Minimum and specify any exceptions to the general increase rate).

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997?
(Minimum and specify any exceptions to the general increase rate).

By what approximate additional % do you anticipate the above rates increasing by 1 January 1997?
(Minimum and specify any exceptions to the general increase rate).

Q.1. Client/Server Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								
ANNUAL								

Q.1.1. Inflation Rates

Please give your best estimate of inflation rates above 1.1%, by 1.1% and 1.1% in the same manner as indicated in Q.1.1.

Q.1. SAP R/3 Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								
ANNUAL								

Q.1.1. Inflation Rates

Please give your best estimate of inflation rates above 1.1%, by 1.1% and 1.1% in the same manner as indicated in Q.1.1.

5% annual increase year on year.

Issue T: 12 August 1996

2

INFILIT Ltd



Bull Information Systems Ltd

**Maxted Road
Hemel Hempstead
Herts. HP2 7DZ**

Fax Header

**To: David Nash, Input Associate
0118 979 3167**

**From: Martin Fuss
01442 884996**

Date: 28/08/1996

No. of Pages (incl Cover): 3

Message:

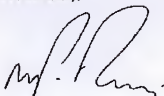
Dear David,

Once again, my apologies for the delay in replying to your questionnaire.

As a result of absences currently, the assessment of the rates for the mainframe environment is more tentative than would otherwise be the case, and you may wish to take this into account.

If you have any questions on the attached or would like further assistance, then please let me know. Otherwise I look forward to hearing from you in due course.

Yours sincerely,



MARTIN FUSSE

2	3	4	5	6	7	8
400	474	606	716	827	882	937

*Martin Fuss
by phone
29/8/96*



Bull Information Systems Ltd

Masted Road
Hemel Hempstead
Herts, HP2 7DZ

Fax Header

To: David Nash, Input Associate
0118 979 3167

From: Martin Russ
01442 864996

Date: 28/08/1986

No. of Pages (incl Cover): 3

Message:

Dear David,

Once again, my apologies for the delay in replying to your questionnaire.

As a result of extensive consultancy, the assessment of the rates for the continuous enhancement to more intensive than would otherwise be the case, and you may wish to take this into account.

If you have any questions on the attached or would the further assistance, then please let me know. Otherwise I look forward to hearing from you in due course.

Yours sincerely,



**APPLICATION DEVELOPMENT RATES
RESPONSE TO INPUT SURVEY
BULL INFORMATION SYSTEMS LTD (INT'OURS)**

Q1. Mainframe Rates

Current daily charge-out rates

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	---	---	---	---	---	---	---

Q1.1 Increase since 1 Jan 1985: 0%
Increase by 1 Jan 1987: 3-4%
Increase by 1 Jan 1988: 4-6%

Exceptions - there is likely to be a difference in price if staff are located on the customer site (over), depending upon where it is as opposed to working on a Bull location. However, inflation will mean the higher than stated by 2-4 % p.a. for the highest skill levels.

For a team of the size stated, a client could expect a discount on the above rates of up to 30%, depending upon the length of commitment, notice period for changes in team size and other issues of supply.

Q2. Client / Server Rates

Current daily charge-out rates

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	487	600	861	979	897	962	927

Q2.1 Increase since 1 Jan 1985: 0%
Increase by 1 Jan 1987: 2-3%
Increase by 1 Jan 1988: 3-6%

Exceptions - there is likely to be a difference in price if staff are located on the customer site (over), depending upon where it is as opposed to working on a Bull location. However, inflation will mean the higher than stated by 2-4 % p.a. for the highest skill levels.

For a team of the size stated, a client could expect a discount on the above rates of up to 30%, depending upon the length of commitment, notice period for changes in team size and other issues of supply.

Continued on Coverback

Page 1

Q3. SAP R/3 Rates

Current daily charge-out rates

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	850	750	850	1000	1000	1100	1200

Q3.1 Increase since 1 Jan 1985: 0%
Increase by 1 Jan 1987: 0%
Increase by 1 Jan 1988: 0%

The rates in the above are heavily influenced by a current shortage of these skills in the marketplace. Discounts will therefore be low.

Continued on Coverback

Page 2



Application Questionnaire Return Document

CFM

CFM London Head
Three Park Square, Islington Road
London, N1H 3AF
Telephone: 0432 206 0013
Facsimile: 0432 207 2122

Mr. D. Peck,
INFLP,
Commercial House,
55-77 High Street,
Sough, Berks., RL1 1DZ

30th August 1996

Dear David,

RE: Application Development Outsourcing

Thank you for your recent FAXed questionnaire asking for CFM's current daily charge out rates. Please find a copy of the completed questionnaire attached. CFM does not possess SAP R/3 skills, and so is unable to provide daily rates for this category.

Please note that the rates quoted are subject to a discount when staff are engaged on longer term assignments.

Should you require further information, please do not hesitate to contact me.

Yours sincerely,

Paul Robinson
Paul Robinson
Bid Manager

Joe Keith McDonald



CFM Group Limited
Registered Office
1 Park Lane, Park
London W1K 1QR
Authorised by Registrar No. 2877998

Questionnaire

Q.1. Manpower Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	250	290	350	450	650	600	800	

Q.1.1. Inflation Rates

The stated appropriate the distribution of forecasting inflation rates. Please give the following year best estimate - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1995? **0%**
(Minimum and specify any exceptions to the general increase rate.)

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997? **5%**
(Minimum and specify any exceptions to the general increase rate.)

By what approximate additional % do you anticipate the above rates increasing by 1 January 1997? **5%**
(Minimum and specify any exceptions to the general increase rate.)

Q.2. Client/server Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	250	290	350	450	650	600	800	

Q.2.1. Inflation Rates

Please give your best estimate of inflation rates above 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1. **As above.**

Q.3. SAP R/3 Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								

Not Applicable

Q.3.1. Inflation Rates

Please give your best estimate of inflation rates above 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

Date 1/12 August 1996

2

INFLP 016



Managed Projects Division

DIAGONAL

COMPUTER SERVICES LTD

Wey Court, Farnham
Surrey GU9 7PTtel. 01252 733 711
fax 01252 733 825**FAX HEADER SHEET**

TO: Mr David Nash

COMPANY: Input Ltd

DATE: 16th August 1996

YOUR FAX NUMBER: 0118 979 3167

FROM: Armand Wadsworth
Diagonal Computer Services

Number of pages including this one:

NOTES:

For the attention of**Mr David Nash***David -**Questionnaire attached.**Can be answer for SAP/RS 1/m
of need.**Regents**A Wadsworth*



Application Development Rates Benchmark

Questionnaire

Q.1. Mainframe Rates

What are your **current** daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	160	280	310	400	450	500	600

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996? *5%*
 (Mention and specify any exceptions to the general increase rate).

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997? *5%*
 (Mention and specify any exceptions to the general increase rate).

By what approximate additional % do you anticipate the above rates increasing by 1 January 1998? *15%*
 (Mention and specify any exceptions to the general increase rate).

Q.2. Client/Server Rates

What are your **current** daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	200	300	350	450	500	550	600

Inflation same as above

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

Q.3. SAP R/3 Rates

What are your **current** daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.



BRUID

22/8/96

Phiede
Glavinille

M/F
2r2 3 4 5 6 7 8
375 475 675 575 775 875 975

3% 2% 1% - implied
across the board

C/S As above

SAP
2 3 4 5 6 7 8
425 475 675 575 775 875 975

(from FAX sent to INPUT Group on 23/8/96)



Chris Harris, Dord

Paul Combs

Favor. wired back from lists Tue/Wed
of week. Controversial Seminar Seminars

Top Level Seminars / methodologies

Monday 9th Sept - Controversial do
work on





Cornwall House
55-77 High Street
Slough, Berks, SL1 1DZ
Tel: +44 (0)1753 530444
Fax: +44 (0)1753 577311



TO

From: David Nash, INPUT Associate

Tel/FAX: +44 (0)118 979 3167

Email: dnash@i-way.co.uk

FROM

To: Peter Dooley

Company : FI Group

City :

Date : 14/08/96

Subject : Application Development Outsourcing

Pages : 4

Please see attached

David - as discussed I can't supply our rates in this context. Also the level of customer commitment (size + guaranteed duration) and the level of responsibility (just supply staff to fixed price) make a significant difference. What I can provide is my personal view of the market prices

Peter

16/8/96



Application Development Rates Benchmark

Questionnaire

Q.1. Mainframe Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	200	350	450	750	550	650	750

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996? *+5%*
 (Mention and specify any exceptions to the general increase rate).

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997? *+10%*
 (Mention and specify any exceptions to the general increase rate).

By what approximate additional % do you anticipate the above rates increasing by 1 January 1998? *>10%*
 (Mention and specify any exceptions to the general increase rate).
Year 2000 will cause significant rate inflation above this for a period.

Q.2. Client/Server Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	250	300	400	500	600	700	800

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1. *Same as mainframe but without year 2000 impact.*

Q.3. SAP R/3 Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

If you need to ask the prices you can't afford them.

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.





FACSIMILE

FROM: TO:
 Name: PETER FALCONER Name: DAVID NARE
 Department: Company: INPIT
 Tel: 0171-434 8236
 Fax: 0171-434 8427 Fax: 0118-979 3167
 Date: 20 08 96 Number of pages, this one included: 3

David
 Many apologies for the delay in replying to your fax of 14 August 1996 addressed to Keith Turner.
 Please find attached your completed questionnaire and a copy of our current fee rates.
 Please do not hesitate to contact me if you have any further queries.

Peter Falconer

Hoskyns Group plc ■ Tel: 0171 434 8277
 Hoskyns House ■ Fax: 0171 437 8225
 130 Shaftsbury Avenue
 London
 W1V 8JF
 Registered Office: 130 Shaftsbury Avenue London, W1V 8JF (UK) - England

HOSKYN'S GROUP PLC
 FEE RATES

Fee rates for consultancy, systems and programming resources are as follows. There is no provision for working on the customer's premises, and are exclusive of VAT and expenses, which are charged at cost.

Grade	Short Term (£/day)	Long Term (£/day)
Administrator	253	253
Junior Programmer	269	332
Programmer	333	433
Senior Programmer	444	549
Technical Consultant	765	654
Consultant	934	823
Senior Consultant	1171	1013
Principal Consultant	1362	1197
Managing Consultant	1440	1287
Senior Manager (Inter)	1546	1361
Director (Inter)	1709	

- All work is carried out on a time and materials basis, subject to the terms of Hoskyns Specific Agreements for the provision of professional services and Hoskyns Group job Standard Terms and Conditions.
 - Hoskyns reserves the right to review fee rates at six-monthly intervals, on the first day of January and July each year.
 - All engagements which have a duration of less than 30 non-days will be charged for at the short term daily rate.
 - Use of Hoskyns specialist resources will be charged for at a rate varying from 150 per person per day depending upon qualifications and qualifications used.
 - Where work is carried out on Hoskyns premises, an additional surcharge of £20 per person per day will be levied.
- effective from 1 July 1996.



Application Development Fees (Interim)

Questionnaire

Q.1. Mainframe Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								

An attached sheet for rates

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1997? 5.5%

(Indicate and specify any exceptions to the general increase rate). C & I income

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997? An above.

(Indicate and specify any exceptions to the general increase rate)

Q.2. Client/Server Rates We don't differentiate for mainframe.

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

An above

Q.3. SAP R/3 Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE								

As attached.

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

As above.

Issue 1 12 August 1996

2

INPIT Ltd



HOSKYN'S GROUP PLC FEE RATES

Fee rates for consultancy, systems and programming resources are as follows. Prices are for personnel working on the customer's premises, and are exclusive of VAT and expenses, which are charged at cost.

Grade	Short Term (£/day)	Long Term (£/day)
Administrator		253
Junior Programmer	369	332
Programmer	533	433
Senior Programmer	644	549
Technical Consultant	765	654
Consultant	934	823
Senior Consultant	1171	1013
Principal Consultant	1382	1197
Managing Consultant	1440	1287
Senior Manager (from)	1546	1361
Director (from)	1709	

- All work is carried out on a time and materials basis, subject to the terms of Hoskyn's Specific Agreement for the Provision of Professional Services and Hoskyn's Group plc Standard Terms and Conditions.
- Hoskyn's reserves the right to review fee rates at six-monthly intervals, on the first day of January and July each year.
- All assignments which have a duration of less than 20 man-days will be charged for at the short term daily rate.
- Use of Hoskyn's machine resources will be charged for at a rate starting from £40 per person per day depending upon manufacturer and configuration used.
- Where work is carried out on Hoskyn's premises, an additional surcharge of £20 per person per day will be levied.

Effective from 1 July 1996.


HOSKYN'S
 CAP GEMINI SOGETI





IBM is an ISO 9001 Registered Supplier

IBM

Our Great British Locations
 London, UK
 Birmingham
 Cambridge
 Edinburgh
 Glasgow
 Manchester
 Newcastle
 Nottingham
 Oxford
 Plymouth
 Reading
 Southampton
 Swansea
 Telford
 York

2JN



IBM is an ISO 9001 Registered Supplier



Our Great British Locations
 London, UK
 Birmingham
 Cambridge
 Edinburgh
 Glasgow
 Manchester
 Newcastle
 Nottingham
 Oxford
 Plymouth
 Reading
 Southampton
 Swansea
 Telford
 York

FACSIMILE COVER SHEET

To: DAVID NASH

Company: INPUT

Fax No: 018 979 3167

From: Peter Harcourt

SI Projects Manager

IBM, Hursley Park (Mailpoint 175)

Phone: 01962 816981

Fax No: 01962 815121

Date: 27/8/96

No. Pages to include cover page: 3

Subject: _____

Message: _____

David Nash
 INPUT Associate
 INPUT Ltd
 Cotswold House
 25-27 High Street
 BLAKEMAN
 TROTSKI BL 123C

August 27, 1996

Application Development Research Benchmarking

Dear David

I am pleased to supply details of IBM's daily charge out rates, as requested.

We do not have attached charge out rates for us - each engagement is unique, and our rates are calculated on the basis of the engagement's particular circumstances. Inception of the factors affecting the rates are the duration of the engagement, the skills involved, and the volume of resources being provided.

The rates below are typical of those charged to a customer employing a small number of IBM consultants on a long term contract (greater than 100 days), where the work is being performed on a time and materials basis against IBM's standard Terms and Conditions. The figures apply to UK, based staff deployed within the UK, and exclude VAT. In addition, personal expenses are billed directly to the customer.

Our charge out rates do not differ significantly between technologies, therefore the details below apply to Mainframe, Client/Server, and SAP R/3 staff:

Level Daily Rate (GBP)

2	287
3	378
4	455
5	560
6	821
7	791
8	973

Our rates have not increased since 1 January 1996. We would expect them to increase by 5% in 1997 and 1998.



IBM is an ISO 9001 Registered Supplier
 London, UK
 Birmingham
 Cambridge
 Edinburgh
 Glasgow
 Manchester
 Newcastle
 Nottingham
 Oxford
 Plymouth
 Reading
 Southampton
 Swansea
 Telford
 York

IBM is an ISO 9001 Registered Supplier
 London, UK
 Birmingham
 Cambridge
 Edinburgh
 Glasgow
 Manchester
 Newcastle
 Nottingham
 Oxford
 Plymouth
 Reading
 Southampton
 Swansea
 Telford
 York

IBM is an ISO 9001 Registered Supplier
 London, UK
 Birmingham
 Cambridge
 Edinburgh
 Glasgow
 Manchester
 Newcastle
 Nottingham
 Oxford
 Plymouth
 Reading
 Southampton
 Swansea
 Telford
 York

INPUT Ltd
 Page 2

August 27, 1996

As you will appreciate, this information is supplied in confidence

Yours sincerely

Peter Harcourt
 Systems Engineering Projects Manager
 Global Services
 Mailpoint 175, C/O Hursley 01962 816981
 E-mail IBMMAIL@BMV.VVX
 IBM Document No. 96246UKC1063



OKLOW

FAX MESSAGE

TO: David Nash
ATTN:
FAX NO: 0118 979 3167
DATE: 19 August 1996
FROM: Clive Griffiths
REF.NO:
SUBJECT:
CC.:
TOTAL NUMBER OF PAGES INCL. THIS PAGE: 1

David,

Further to our conversation please find enclosed daily rates for SAP R/3 consultants. In terms of inflation rates we would expect R/3 rates to rise at something like r.p.i. + 3-5%. I trust this helps with your analysis.

Yours sincerely

ORIGIN TECHNOLOGY IN BUSINESS UK LTD

Clive Griffiths
Commercial Manager

ORIGIN TECHNOLOGY IN BUSINESS UK LTD

REGISTERED IN ENGLAND NO. 2479329

21 THE SCIENCE PARK
MILTON ROAD
CAMBRIDGE CB4 4FH
UK

PHONE +44 (0)1223 425110
FAX +44 (0)1223 425075

the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million (13.5% of the population).

There are a number of reasons why the number of people aged 65 and over has increased. One of the main reasons is that people are living longer. The life expectancy at birth in the UK is now 78 years for men and 82 years for women. This is a significant increase from the 1950s, when life expectancy at birth was 71 years for men and 76 years for women. Another reason is that people are staying healthier for longer. This is due to a number of factors, including improvements in diet, exercise, and medical care.

The increase in the number of people aged 65 and over has a number of implications for society. One of the main implications is that there is a need for more social care services. This is because many people aged 65 and over are unable to care for themselves. This is due to a number of factors, including physical frailty, cognitive decline, and social isolation. There is also a need for more housing for older people. This is because many older people live in unsuitable housing, which is often poorly maintained and lacks basic amenities.

There are a number of ways in which society can meet the needs of older people. One of the main ways is to provide more social care services. This can be done in a number of ways, including providing more care homes, increasing the number of care workers, and providing more support services. Another way is to provide more housing for older people. This can be done in a number of ways, including providing more sheltered housing, increasing the number of care homes, and providing more support services.

There are a number of challenges associated with meeting the needs of older people. One of the main challenges is that there is a shortage of care workers. This is due to a number of factors, including a low wage, a high level of stress, and a high level of turnover. Another challenge is that there is a shortage of housing for older people. This is due to a number of factors, including a high cost of housing, a high level of demand, and a high level of turnover.

There are a number of ways in which society can address these challenges. One of the main ways is to increase the number of care workers. This can be done in a number of ways, including providing more training, increasing the wage, and providing more support services. Another way is to provide more housing for older people. This can be done in a number of ways, including providing more sheltered housing, increasing the number of care homes, and providing more support services.

The number of people aged 65 and over in the UK is expected to continue to increase in the future. This is due to a number of factors, including improvements in diet, exercise, and medical care.

Application Development Rates Benchmark

Questionnaire**Q.1. Mainframe Rates**

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.1.1. Inflation Rates

The client appreciates the difficulties of forecasting inflation rates. Please give the following your best estimates - expressed as ranges, if you prefer.

By what approximate percentage have the above rates increased since 1 January 1996? (Mention and specify any exceptions to the general increase rate).

By what approximate percentage do you anticipate the above rates increasing by 1 January 1997? (Mention and specify any exceptions to the general increase rate).

By what approximate additional % do you anticipate the above rates increasing by 1 January 1998? (Mention and specify any exceptions to the general increase rate).

Q.2. Client/Server Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE							

Q.2.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

Q.3. SAP R/3 Rates

What are your current daily charge out rates for skills in the following Levels as defined above?

LEVEL	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
DAILY RATE	435	540	690	810	930	975	1125

Q.3.1. Inflation Rates

Please give your best estimates of inflation rates since 1.1.96, by 1.1.97 and 1.1.98 in the same manner as indicated in Q.1.1.

RPI + 3.5%



PLAUT (UK) Limited, Station Park 4, 9 Nobel Drive, Hayes, Middlesex UB3 5EY
Telephone (0181) 384 1046, Fax (0181) 384 1047

PLAUT**FACSIMILE COVER SHEET**

To: David Nash
Company: Input
Phone: 0118 979 3167
Fax: 0118 979 3167

From: Luis Teixeira da Silva
Company: PLAUT (UK) Limited
Phone: +44 181 384 1046
Fax: +44 181 384 1047

Date: 29/08/96
**Pages including
this cover page:** 2

Dear David,

My sincere apologies for the tardiness of the reply. I was on holiday for a few days and the person with whom I left this request was unable to deal with it in time.

I believe it is worthwhile emphasising that the skills that Plaut have are hardly ever restricted to one "environment" as described in your document. There is thus the likelihood that, in many instances, one individual will be able to provide skills in more than one area, adding value not only from a functional but also from an integration perspective. Of particular relevance are the strong links between the SAP R/3 and client/server "environments", where we would have no hesitation in providing skills that would be able to meet requirements in both areas. Plaut also has extensive experience in the mainframe "environment", with several individuals possessing many years of industry experience. However, this is not a strategic direction for us as an organisation and therefore the skills we would be looking to provide will be primarily from a direction-setting or strategic perspective in terms of philosophies, requirements, trends in the market, etc.

The rates of our consultants do not vary across the various "environments"/disciplines, primarily because of the fact that individuals typically have experience across more than one discipline. Additionally, because Plaut is a management consultancy with a strong focus on ensuring a strong business acumen among its individuals, all consultants (even those that are juniors within the organisation) have a working and business background in a recognised area/industry sector, etc.

Confidentiality Notice: This page and any accompanying documents contain confidential information intended for a specific individual and purpose. This telecopied information is private and protected by law. If you are not the intended recipient, you are hereby notified that any disclosure, copying or distribution, or the taking of any action based on the contents of this information, is strictly prohibited.



PLAUT

Our daily (list) rates are therefore as follows:

Level 2:	N/A
Level 3:	£600
Level 4:	£900
Level 5:	£900
Level 6:	£1100
Level 7:	£1100
Level 8:	£1300

*Implied in the text on p.1.
w/ Max Max should come
Cfs and SAT only*

In addition, our (approximate) expected inflationary increase in rates for 1997 is in the order of 0-5% for levels 3-5 and 5-10% for levels 6-8. This is consistent with our increase in rates for the 1996 year.

I look forward to receiving the final result of your survey in due course. If possible, I would appreciate an indication of when, approximately, this will be.

Many thanks

Luis Teixeira da Silva

Luis Teixeira da Silva
Project Manager

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the monthly budget. It includes categories for housing, utilities, food, and entertainment. Each category is further divided into sub-items, such as rent, electricity, groceries, and dining out. This level of detail allows for a clear understanding of where the money is being spent.

The third section focuses on the analysis of the budget. It compares the actual spending against the planned budget for each category. This comparison helps in identifying areas where spending has exceeded the budget and where it has remained within limits. The author also discusses the reasons for any variances, such as unexpected increases in utility costs or changes in eating habits.

Finally, the document concludes with a summary of the overall financial performance. It highlights the success in staying within the budget for most categories and offers suggestions for future improvements. The author suggests reviewing the budget regularly to adjust for any changes in income or expenses.

ORDER/INVOICE/FULFILLMENT

Acctg. ONLY

Inv. Comp.	By: <u>ai</u>	Date: <u>26/7/96</u>	Client #	Order # <u>309</u> 2000149	Inv. # <u>2000034</u>	Multi-Invoicing of
------------	---------------	----------------------	----------	--	-----------------------	--------------------

CUSTOMER/INVOICE TO

ORIGINATOR (Signature) _____		DATE <u>25/7/96</u>	APPROVALS VP Sales/Res. Date _____ Controller _____ Date _____
Company <u>ESSO PETROLEUM COMP</u>		CA Tax Rate _____	
Name Mr./Ms. <u>Accounts Payable</u>		CT Tax 8% _____	
Position <u>Esso House</u>		Salutation _____	
Address <u>Mailpoint 14</u>		State _____	
<u>Ermyn Way</u>		Zip <u>KT22 8UX</u>	
City <u>Leatherhead</u>		Country _____	
Province <u>Surrey</u>		Fax _____	
Phone _____		Tlx _____	

Special instructions for invoicing, progress billing, or delayed payments, etc.
50% invoice now - final balance upon completion

ORDER AUTH.

Contract Year Beg. _____	Invoice Type	Employee # Sold by:	Employee # Commission to:
End _____	<input type="checkbox"/> Fulfillment Only <input type="checkbox"/> W/Order (OR) <input type="checkbox"/> Monthly (MO) <input type="checkbox"/> Quarterly (OT) <input type="checkbox"/> Pending	_____ %	_____ %
<input checked="" type="checkbox"/> New Order (N1) <input type="checkbox"/> Prior Yr (N3) <input type="checkbox"/> Renewal (N2) <input type="checkbox"/> Cancel		_____ %	_____ %

SHIP TO

PO# _____ INPUT Contract Letter Verbal

Attach all authorizing documents to white (contract) copy.

Company <u>Esso Petroleum</u>	Province _____
Name Mr./Ms. <u>M Crimp</u>	Salutation _____
Position <u>Information Sys. Dep.</u>	State _____
Address <u>Esso House, Mailpoint 06</u>	Zip _____
<u>Ermyn</u>	Country _____
City <u>Leatherhead</u>	Phone _____

ITEM TYPE

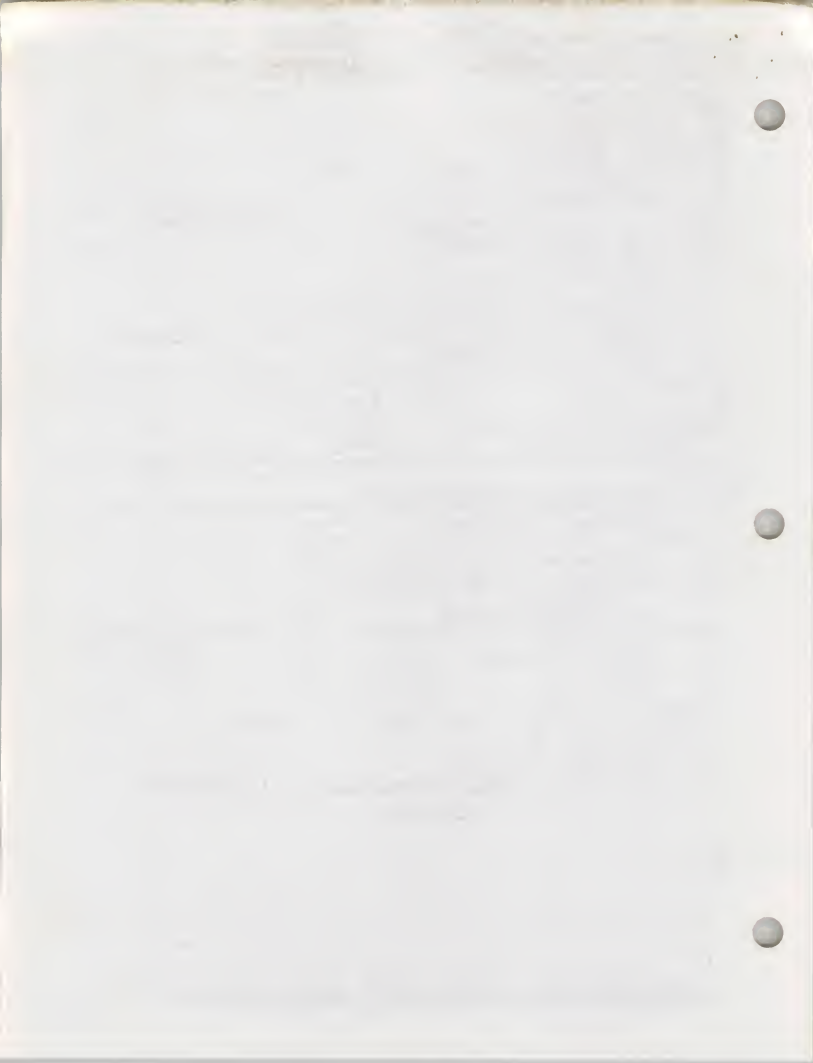
- Subscription (SB)
- Custom (YC/ZC/KC)VC
- Multiclient (MC)
- Reports (RP)
- Copies (CP)
- Consult/Present (PR)
- Newsletter (NL)
- Reimbursed Costs (EX)
- Merger/Acq. (ME)
- Exec Overview (EO)
- Conf/Seminar (CN)

DETAIL

Indicate US, UK, FR, VA	Prod. ID/Year	Item Type Code	Item Description or Title	Quantity	Price	Shipped By	Date
	<u>YNES</u>	<u>X</u>	<u>1996</u>				
			<u>Benchmarking Services</u>	<u>1</u>	<u>3,100</u>		

Fulfillment to be completed in: Corporate London Virginia France Other _____

• White - Contract • Green - Fulfillment • Yellow - Invoice • Pink - Originator • Goldenrod - Sales Manager



INPUT[®]**INVOICE**Cornwall House
55-77 High Street
Slough, Berks, SL1 1DZ
Tel: +44 (0)1753 530444
Fax: +44 (0)1753 577311**To:**Accounts Payable
Esso Petroleum Company
Esso House
Mailpoint 14
Ermyn Way
Leatherhead, Surrey
KT22 8UXDATE & TAX POINT 26th July 1996

INVOICE NO. 2000034A

PROJ. CODE CUSTOM 96

SALES ORDER NO. 2000799

PURCHASE
ORDER NO. 069/45222485CLIENT VAT
REGISTRATION NO.

ORDER DESCRIPTION	AMOUNT
<p>For:</p> <p>Custom Study:</p> <p><i>1 Year (1996) Benchmarking Services</i></p> <p>Payment 1 of 2.</p> <p>Payment of £6,550.00 due on completion of study, under separate invoice.</p> <p>For overseas payments, please airmail transfer to: Lloyds Bank plc 39 Piccadilly London, W1V 0AA</p> <p>For the credit of: INPUT LTD. Account No: 0063831 Sort Code No: 30-96-64</p> <p>Please quote our invoice number on all correspondence. VAT Registration No. GB 340 3422 04</p> <p>TERMS & CONDITIONS - NET 30 DAYS</p>	<p>£6,550.00</p>
	<p>NET TOTAL £6,550.00</p>
	<p>VAT @ 17.5 % £1,146.25</p>
	<p>TOTAL £7,696.25</p>



INPUT[®]

CREDIT NOTE

Cornwall House
55-77 High Street
Slough, Berks, SL1 1DZ
Tel: +44 (0)1753 530444
Fax: +44 (0)1753 577311

To:

Accounts Payable
Esso Petroleum Company
Esso House
Mailpoint 14
Ermyn Way
Leatherhead, Surrey
KT22 8UX

DATE & TAX POINT 26th July 1996

CREDIT NOTE NO. C1006

PROJ. CODE

SALES ORDER NO.

PURCHASE
ORDER NO.CLIENT VAT
REGISTRATION NO.

ORDER DESCRIPTION	AMOUNT
For:	
Credit for Invoice 2000034	
Invoice re-issued	£6,550.00
For overseas payments, please airmail transfer to: Lloyds Bank plc 39 Piccadilly London, W1V 0AA	
For the credit of: INPUT LTD. Account No: 0063831 Sort Code No: 30-96-64	
Please quote our invoice number on all correspondence. VAT Registration No. GB 340 3422 04	
TERMS & CONDITIONS - NET 30 DAYS	
NET TOTAL	£6,550.00
VAT @ 17.5 %	£1,146.25
TOTAL	£7,696.25





ESSO PETROLEUM CO., LTD.
I.T. PROCUREMENT UNIT
Facsimile Cover Sheet

To: CHRIS HARRIS
Company: INPUT LAB.
Phone: 01753-530444
Fax: 01753-577311

From: Jerry Rose
I.T. Procurement Adviser
Phone: 01372-223292
Fax: 01372-222256

Date: 25-7-96

Pages Incl. cover: 3

Subject: BENCHMARKING.

Chris, please find attached our purchase order for benchmarking services as discussed & agreed. I have drawn up a contract for these services and put the contract document plus hardcopy of this purchase order in the mail to you.

Thanks,

Regards,

J.R. Rose, Procurement Adviser





INVOICE

Cornwall House
55-77 High Street
Slough, Berks, SL1 1DZ
Tel: +44 (0)1753 530444
Fax: +44 (0)1753 577311

Attention: Accounts Payable

To: ESSO PETROLEUM COMP
Accounts Payable
Esso House
Mailpoint 14
Ermyn Way, Leatherhead, Surrey
KT22 8UX

DATE and TAX POINT : 26-Jul-96

INVOICE NO. : 2000034

SALES ORDER NO. : 2000799

P.O. NO. :

CLIENT VAT

REGISTRATION NO. :

Order Description	Amount
1 Custom - UK General	£13,100.00
Net Total:	£13,100.00
VAT @ 17.5%:	£2,292.50
Total Order Amount:	£15,392.50

Custom Study for
"Year 1 (1996) Benchmarking Services"

Initial payment of £6,550.00. Balance due on completion of
study, under separate invoice.

TERMS and CONDITIONS - NET 30 DAYS

AMOUNT INVOICED:

£7,696.25

For overseas payments,
please airmail transfer to:
Lloyds Bank plc
39 Piccadilly
London, W1A 4UE

For the credit of: INPUT LTD. Please quote our invoice number
Account No: 0063831 on all correspondence.
Sort Code No: 30-96-64 VAT Registration No. GB 340 3422 04





Esso Petroleum Company, Limited

Tel: 01872-222000

Esso House
Erbyn Way, Leatherhead,
Surrey KT22 8UX

Telex: 24942
Facsimile: 01372-222556

25/07/88

Call off order no. 00000000000000000000

Invoice No. 0000000000
Tel 01872 222000
Fax 01872 222556

To enable payment by our computerised Invoice Matching System Invoices **MUST** quote order/call-off order number, and **MUST** be set out as per the Item Sequence and prices in the order.

INPUT LTD
CORNHALL HOUSE
65-67 HIGH STREET
SLOUGH, BERKSHIRE SL1 1DZ

Your telephone: 01753 530444
Your fax: 01753 877111
Warehouse No. 49007106

Terms of payment:
Payment due on 1st day of the month following the month of invoice.

Deliver to:
Esso Petroleum Co Ltd,
P.O. Box 1, Erbyn Way,
Leatherhead, Surrey, KT22 8UX

Invoice to:
Esso Petroleum Co, Ltd,
Esso House, Millers Hill,
Croydon, Surrey, CR9 3LN

X
X Invoice against this Call-off Order can only be X
X paid if the goods the Call-off Order covers, and X
X are set out showing the same Terms and Prices X
X as shown below with 9-digit codes respectively. X
X In the case of multiple Call-off orders each X
X must be invoiced individually. X
X Where copies of invoices are submitted against X
X the Call-off Order, the last invoice should be X
X marked 'FINAL INVOICE'. X
X

You are hereby advised that Call-off Order for agreement is 00000000000000000000 on the Terms and Conditions of this agreement. Please apply the following:

ITEM	QUANTITY	UNIT	PRICE PER UNIT	TOTAL
000	00000000	0000	00000000	00000000

Esso Petroleum Company, Limited
A Member of the Exxon Group

The Esso Conditions of Contract for Supply of Goods and Services (as amended from time to time) the "Conditions" shall apply to this order and are incorporated herein. Acceptance of this order shall be deemed to be acceptance of the Conditions. The Conditions are available on request.

Registered in England Number 26538
Registered office: Victoria Street London SW1E 5JW
VAT Reg. No. GB 239 0886 35





Esso Petroleum Company, Limited

Esso House
Ermyn Way, Leatherhead,
Surrey KT22 8UX

Telex: 24942
Facsimile: 01372-222556

07.07.88 1

Call-off order 5094812465

BLUVE
01/07/88 Tel: 01372 222556

To enable payment by our computerised Invoice Matching System Invoices **MUST** quote order/call-off order number, and **MUST** be set out as per the Item Sequence and prices in the order.

QTY	MATERIAL DEL-DATE	QTY	UNIT	PRICE PER UNIT	TOTAL QTY
	YEAR 1 (1986) BENCHMARKING SERVICES				
	50% PAYMENT ON COMPLETION				
002	01.07.88	1	EACH	1,580.00	1,580.00
	YEAR 1 (1986) BENCHMARKING SERVICES				
	BALANCE PAYMENT 50% ON COMPLETION				
				TOTAL 1,580.00	13,180.00

Order supplement

Wpocovki Sogovvsk

ESSO PETROLEUM CO LTD

57008

①

②



Esso Petroleum Company, Limited

Esso House
Ermyn Way, Leatherhead,
Surrey KT22 8UX

Telex: 24942
Facsimile: 01372-222556

Telephone orders: 45222485

To enable payment by our computerised Invoice Matching System Invoices **MUST** quote order/call-off order number, and **MUST** be set out as per the Item Sequence and prices in the order.

INTERNAL NOTES FOR ESSO UK GROUP

65021000700
NET (A 300)



Faint, illegible text at the top center of the page, possibly a header or title.

A faint horizontal line of text or a header spanning the width of the page.

Faint text at the bottom of the page, possibly a footer or page number.

ORDER/INVOICE/FULFILLMENT

Acctg. ONLY

Inv. Comp.	By: <u>JP</u>	Date: <u>17-9-96</u>	Client #	Order # <u>2000062</u>	Inv. # <u>2000209</u>	Multi-Invoicing of
ORIGINATOR (Signature) _____ DATE <u>17/9/96</u>						APPROVALS <i>Peter Jones</i> VP Sales/Res. <u>16-09-96</u> Date Controller Date
Company <u>ESSO PETROLEUM</u>		CA Tax Rate _____				
Name Mr./Ms. <u>Accounts Payable</u>		CT Tax 8% _____				
Position <u>Esso House</u>		Salutation _____				
Address <u>Mailpoint 14</u>		State _____				
City <u>Ermyh Way</u>		Zip <u>KT22 80x</u>				
Province <u>Surrey</u>		Country _____				
Phone _____		Fax _____				
_____		Tlx _____				

CUSTOMER/INVOICE TO

Special instructions for invoicing, progress billing, or delayed payments, etc.
Final 50% of custom work

CLIENT AUTH.

ORDER

Contract Year Beg. _____ End _____	Invoice Type <input type="checkbox"/> Fulfillment Only <input type="checkbox"/> W/Order (OR) <input type="checkbox"/> Monthly (MO) <input type="checkbox"/> Quarterly (QT) <input type="checkbox"/> Pending	Employee # Sold by: <u>782</u> _____% _____% _____%	Employee # Commission to: _____% _____% _____%
<input type="checkbox"/> New Order (N1) <input type="checkbox"/> Prior Yr (N3) <input type="checkbox"/> Renewal (N2) <input type="checkbox"/> Cancel			

PO# _____ INPUT Contract Letter Verbal
 Attach all authorizing documents to white (contract) copy.

SHIP TO

Company _____	Province _____
Name Mr./Ms. _____	Salutation _____
Position _____	State _____
Address _____	Zip _____
_____	Country _____
City _____	Phone _____

ITEM TYPE

- Subscription (SB)
- Custom (YC/ZC/KC)VC
- Multiclient (MC)
- Reports (RP)
- Copies (CP)
- Consult/Present (PR)
- Newsletter (NL)
- Reimbursed Costs (EX)
- Merger/Acq. (ME)
- Exec Overview (EO)
- Conf/Seminar (CN)

DETAIL

Indicate US, UK, FR, VA	Prod. ID/Year	Item Type Code	Item Description or Title	Quantity	Price	Shipped By	Date
<u>UK</u>	<u>VNESS</u>	<u>YC</u>	<u>1996</u>				
			<u>Benchmarking Services</u>	<u>1</u>	<u>£6550</u>		

Fulfillment to be completed in: Corporate London Virginia France Other
 • White - Contract • Green - Fulfillment • Yellow - Invoice • Pink - Originator • Goldenrod - Sales Manager

1971
J/A/FI

1971

For the purpose of
this study, the
data were
collected in
the following
manner:

1971

Final report of the study

The study was
conducted in
1971

INPUT[®]**INVOICE**

Cornwall House
 55-77 High Street
 Slough, Berks, SL1 1DZ
 Tel: +44 (0)1753 530444
 Fax: +44 (0)1753 577311

To:

Accounts Payable
 Esso Petroleum Company
 Esso House
 Mailpoint 14
 Ermyn Way
 Leatherhead, Surrey
 KT22 8UX

DATE & TAX POINT 17th September 1996

INVOICE NO. 2000062

PROJ. CODE CUSTOM 96

SALES ORDER NO. 2000809

PURCHASE
ORDER NO. 069/45222485CLIENT VAT
REGISTRATION NO.

ORDER DESCRIPTION	AMOUNT
For: Custom Study: <i>1 Year (1996) Benchmarking Services</i> Payment 2 of 2. For overseas payments, please airmail transfer to: Lloyds Bank plc 39 Piccadilly London, W1V 0AA For the credit of: INPUT LTD. Account No: 0063831 Sort Code No: 30-96-64 Please quote our invoice number on all correspondence. VAT Registration No. GB 340 3422 04	£6,550.00
TERMS & CONDITIONS - NET 30 DAYS	NET TOTAL £6,550.00
	VAT @ 17.5 % £1,146.25
	TOTAL £7,696.25



Esso Petroleum Company Limited

Esso House
Ermyn Way
Leatherhead
Surrey KT22 8UX

Switchboard: 0372 222000/223000
Cables: Essopet London SW1
Telex: 24942
Facsimile: 0372 223125

Direct Line: 0372 222130

INPUT LTD
CORNWALL HOUSE
55-77 HIGH STREET
SLOUGH BERKSHIRE
SL1 1DZ

Attention of the Company Secretary or Accountant.

31/08/96

Dear Sir

Payments through Bankers Automated Clearing System

Thank you for providing your bank account information for Esso Petroleum to make payments to you by credit transfer through the Bankers Automated Clearing System. That information has now been entered into our Accounts Payable System as:

Bank sorting code	309664
Account number	00063831

We will commence making payments by credit transfer to the above account shortly, unless you advise us differently.

Should you wish to change these bank details at any time please write to us at the above address quoting your supplier number, new bank sorting code and account number. These changes need to be signed by an officer or an executive of your company, indicating their position held in the company.

For your information, your supplier number in our records is:

26224756

Yours faithfully,



G W Price
Manager
Disbursements Division

