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Auditor General

BLACK BELLY SHEEP DEVELOPMENT PROJECT IN BARBADOS

AID obligated \$278,000 for the first year of a 3-year \$516,000 program to help the Government of Barbados implement a sheep improvement project. The project was to be carried out by a Private Voluntary Organization (PVO). AID funded the project without first assuring itself that the PVO had adequate financial resources and management capability. The PVO is insolvent, and this worthwhile project has made very little progress. Moreover, of \$148,429 provided to the PVO by AID as of May 31, 1979, \$49,250 was used for purposes other than intended.

Audit Report Number 80-4

Issue Date October 22, 1979

Area Auditor General, Washington
Agency for International Development
Washington, D.C. 20523

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IN BARBADOS

Grant No. 538-0021

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IN BARBADOS

TABLE OF CONTENTS

	<u>Page</u>
REPORT HIGHLIGHTS	i
INTRODUCTION	1
Background	1
Purpose and Scope of Audit	2
FINDINGS, CONCLUSIONS AND RECOMMENDATIONS	3
Caribbeana Council Did Not Meet Requirements to be Registered as a PVO and Receive an AID Specific Support Grant	3
Questionable Bases for Registering Caribbeana Council as a PVO	3
Lack of AID Determination of Caribbeana Council Qualifications for an AID Grant	4
Caribbeana Council Has Not Achieved Financial Viability	5
Conclusions and Recommendations	7
Imprudent Financial Management	7
Cash Advances	8
Grant Costs and Overhead	9
Conclusion and Recommendations	10
Inadequate Accounting System	11
Conclusions	12
The Project Warrants Continued AID Funding, but Needs to be Restructured	12
Conclusion and Recommendation	13

TABLE OF CONTENTS (Continued)

EXHIBITS -

- A - Analysis of Funds Advanced to Caribbeana Council
and Amounts to be Accounted for as of May 31, 1979
- B - Summary of Grantee's Claim and Questioned Costs -
July 31, 1978 through May 31, 1979
- C - Fringe Benefit Rate Computation -
Fiscal Year Ended May 31, 1979
- D - Overhead Rate Computation -
Fiscal Year Ended May 31, 1979
- E - Amount of Funds Grantee Could Recover from AID

LIST OF RECOMMENDATIONS

REPORT DISTRIBUTION

REPORT HIGHLIGHTS

Purpose of Review

In October 1977 the Caribbeana Council of Washington, D.C., was registered as a Private and Voluntary Organization (PVO) making it eligible to receive funds from AID for development projects. In July 1978 AID awarded the Council a \$278,000 one-year grant to help implement a sheep improvement project in Barbados. The project was expected to span three years at a cost to AID of \$516,000. The first year grant expired on July 31, 1979, and, because of suspected problems, is being extended on a month-to-month basis pending completion of this report. The purpose of our review was to see (1) if Caribbeana Council properly used and accounted for grant funds, (2) if AID and the Council have adhered to the terms of the grant agreement, and (3) if the project warranted AID's continued support in terms of viability and compatability with AID's development objectives. (Pgs 1 & 2)

Caribbeana Council's Inability to Adequately Qualify for an AID Grant

In October 1977, AID's Advisory Committee on Voluntary Foreign AID, apparently under pressure to get the sheep improvement project underway, registered the Council as a PVO despite doubts about the adequacy of its financial resources to implement a development project. In July of 1978, AID awarded the \$278,000 grant. The award was made without the benefit of an independent certified public accountant's report or a pre-award survey which might have given the Agency knowledge of the Council's financial and management capabilities. During the ten months following the award of the grant the Council used AID funds for unauthorized purposes in order to keep operating. By May 31, 1979, the Council was financially insolvent. (Page 3)

Imprudent Financial Management

As of May 31, 1979, Caribbeana Council records show an accumulation of over \$115,000 in debts with only about \$12,000 in assets. It has been advanced a total of \$66,250 by AID to procure specific goods and services, but only about \$17,000 was used for the purposes intended. The balance of \$49,250 went for unauthorized purposes. In spite of the Council's shortage of cash (only about \$5,000 at May 31, 1979) principal officers had drawn more than \$34,000 out of the organization during 1978 and 1979. (Page 7)

Inadequate Accounting System

The Council's accounting system was not adequate to accumulate and segregate direct and indirect costs. It has not maintained basic timekeeping records which show a separation of time spent on the AID project from other projects. Accounting records did not reflect costs billed to AID, and, at the end of July 1979, the books had not been posted since May 31, 1979. Also, in some cases, the Council billed AID for costs not actually incurred. (Page 11)

Conclusions and Recommendations

Caribbean Council should not have been registered as a PVO, nor should it have been awarded a specific support grant for the Barbados project. In our view, at the time of registration the Council did not possess, nor does it have now, adequate financial resources or management capability to assure the success of the sheep improvement project. We believe AID should terminate its relationship with the Council. However, the project is consistent with AID development objectives, and we believe it should be revitalized and implemented through an alternative AID mechanism. (Pages 7, 10 and 13)

We are, therefore, recommending the Bureau for Private and Development Cooperation:

- Have AID's Advisory Committee on Voluntary Foreign AID reassess Caribbean Council's qualifications to remain on AID's list of registered PVOs. (Page 7)

We are also recommending the Bureau for Latin America and the Caribbean:

- Discontinue financing the Council until it can demonstrate financial and management viability. (Page 7)
- Effect a satisfactory accounting of advanced funds and ensure a proper disposition of those funds. (Page 10)
- Fund the Black Belly Sheep project through an alternative mechanism. (Page 14)

The audit also included a review of overhead costs and the report includes a recommendation that the Bureau for Program and Management Services settle, through negotiations, a new overhead rate. (Page 11)

Bureaus were asked to comment on our draft findings and conclusions and, where appropriate, these comments were included in the body of the report. No major exceptions to the draft report were expressed.

AGENCY FOR INTERNATIONAL DEVELOPMENT

Washington, D.C. 20523

BLACK BELLY SHEEP DEVELOPMENT PROJECT

IN BARBADOS

INTRODUCTION

Background

The Caribbeana Council was incorporated in Washington, D.C., in March 1977. It is a non-profit, private organization created to address immediate and long-range needs of the Caribbean nations and territories. The Council had a board of directors and eight officers and staff. The Council obtained its funds from private and government sources for administrative support (unrestricted funds) and for specific projects (restricted funds).

In October 1977, AID's Advisory Committee on Voluntary Foreign Aid (a group of private citizens appointed by the Administrator) certified that Caribbeana Council had qualified for and accepted voluntary registration pursuant to Part 203, Registration of Agencies for Voluntary Foreign Aid, of Title 22, Code of Federal Regulations. This action made the Council eligible to receive AID grants as a private and voluntary organization.

In July 1978, the AID Mission in Barbados and Caribbeana Council signed a \$278,000 operational program grant agreement whereby the Council was to undertake a program to improve the quality of the indigenous Black Belly Sheep. The objective was to increase the commercial availability of the sheep "...thereby contributing to increased and improved quantities of animal protein for ...(domestic)... consumption and significant foreign exchange saving for Barbados." (The Black Belly Sheep is raised for meat rather than wool.)

The \$278,000 obligated by this grant was for the first year of a contemplated three-year \$516,000 program. The Government of Barbados was to provide personnel, equipment, land, feed, supplies and livestock as mutually agreed with the Caribbeana Council.

From the date the project agreement was signed on July 31, 1978 through May 31, 1979, the Council's fiscal year end, AID reimbursed and advanced the Council \$148,429 for reported expenditures and for anticipated procurement of equipment and services.

Purpose and Scope of Audit

The purpose of our audit was to determine if (a) the Council properly used and accounted for AID funds, (b) AID and the Council adhered to the terms of the grant agreement, and (c) the project is viable, progressing on schedule, and does meet AID development objectives. In performing the audit, we examined financial and project records at Caribbeana Council's Washington, D.C., headquarters and at the Barbados project site. We also met with AID officials in Washington and Barbados, reviewed their project files and inspected the project sites in Barbados.

Our audit covered the 10-month period from July 31, 1978 to May 31, 1979, for financial transactions and through July 1979 for general project activities.

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Caribbeana Council Did Not Meet Requirements to be Registered as a PVO and Receive an AID Specific Support Grant

Caribbeana Council did not have the financial capability to achieve the purpose of a project funded by an AID specific support grant. Lack of sufficient operating capital has caused Council officials to use at least \$49,000 of AID funds for the general support of their operations rather than the grant project in Barbados. Consequently, a potentially worthwhile project has achieved only a nominal degree of progress. Moreover, after one year of operation, the Council's financial condition is worse than when the grant agreement was signed in July 1978. We believe the current status of things could have been avoided if Agency officials responsible for approving the Council's registration as a Private and Voluntary Organization (PVO) and initiating the project had assured themselves before hand that the Council had the capability to achieve the purpose of the project.

Questionable Bases for Registering Caribbeana Council as a PVO

In September 1977, the Advisory Committee on Voluntary Foreign Aid (Committee) refused to register Caribbeana Council as a PVO, thus making it ineligible to receive AID assistance for development projects because:

1. Caribbeana Council was not at the time "...in actual operation in geographical areas addressed in its application, and;
2. "...Caribbeana Council has not yet received any funding which, in the Committee's judgment, would make it financially viable."

The Committee also concluded that "...an audit ... (by an independent CPA firm)... reflecting a year of operations would, in most cases, be needed before committee action could be taken on a registration application."

Shortly after the Committee's decision to defer registration, a cable from the AID Mission in Barbados was received in Washington requesting the status of the Council's application and stating that the Council's registration was necessary if its "...highly promising program in Barbados is not to be jeopardized."

In October the Committee reversed its decision and voted to register the Council. In doing this the Committee Chairman pointed out to the Council's President that "...we... (the Committee)... have been particularly concerned with the question of whether the Caribbeana Council has financial resources of sufficient substance to enable it to perform the services it proposes.

In the absence of an audit, since the Caribbeana Council has been in existence less than a year, the registration action occurred in significant measure because of the weight given to your personal assurances during your appearance before the Committee that resources were available to sustain the operation of the organization through the initial period of development." It should be noted that audited financial statements are a part of the Committee's written requisites of registration of PVOs.

In our view, the Council was registered in spite of serious doubts over its financial viability. And in June 1979, nearly two years later, the Council still did not have adequate financial resources to effectively implement the Barbados project.

Lack of AID Determination of Caribbeana Council Qualifications for an AID Grant

The Council originally approached AID/Barbados in August 1977 with the idea for the Black Belly Sheep Project. There is no clear record either in AID Washington or Barbados as to the rationale for funding this project through the Council other than that it was proposed by them and seemed worthwhile. In July 1978, about nine months after the Council was registered as a PVO, the grant agreement was signed.

Before awarding the grant, AID made no analysis to assure itself that Caribbeana Council had (1) adequate financial resources, (2) an adequate accounting system, and (3) adequate management capabilities. According to Handbook 13, Chapter 4, all three of these criteria are required to be met before an applicant can qualify for a specific support grant. In the Council's case, however, AID did not even have audited financial statements for the fiscal year ended May 31, 1978, when the grant agreement was signed in July 1978.

The fact that Caribbeana Council was a new organization incorporated in March 1977, had no experience and had no independent public accountant's audit report should have caused AID management to do a pre-award review of its capabilities and potential. Handbook 13 on Grants provides for such a pre-award review by a survey evaluation team. "(1) If the Grant Officer determines it to be in the best interests of the Government, (e.g., if the grant will exceed \$250,000 and a year's duration or if the grantee has not previously had an AID grant)..." In this case, the grant was for more than \$250,000, the grantee had not previously had an AID grant and, even though the signed grant agreement was for one year, the entire project was to span three years. Despite these requirements, an independent pre-award evaluation was not made.

An AG audit report dealing with a similar condition was recently issued. The report recommends action that would require a survey team evaluation rather than leaving the decision to the grant officers. While we are not repeating the recommendation, it states:

"The Bureau for Program and Management Services should amend Handbook 13 to require a survey team evaluation for all grants in excess of \$100,000 where AID does not have substantial experience with the proposed grantee."

Proper implementation of this recommendation should help insure that future recipients are reasonably well qualified to perform the tasks called for in the grant proposal.

Caribbeana Council Has Not Achieved Financial Viability

Audited financial statements issued in October 1978 showed the Caribbeana Council with a deficit of over \$28,000 at May 31, 1978. Unaudited statements one year later, May 31, 1979, showed the deficit had increased to \$103,600. Debts exceeded \$115,000 while assets amounted to only about \$12,000. Thus, it can be seen the Council has not attained a degree of financial viability sufficient to enable it to perform the services proposed in its Black Belly Sheep project. At the time the grant agreement was signed, the Council did not have, nor was it able to obtain in the ensuing year, sufficient unrestricted financial resources to sustain an on-going operation. Because of this, it became necessary to use AID funds for purposes not intended or authorized by the grant agreement.

In response to our questions about its deteriorating financial conditions, Council officials informed us that AID procrastinated for about nine months, from late 1977 to July 1978, before finally signing the grant agreement. This delay caused Caribbeana to exhaust its supply of unrestricted funds and, in fact, to go into debt. By the time it received the AID specific support grant, the Council really needed an institutional development grant to build it up as an organization. According to its President, the Council was not equipped to administer a specific support grant. As a result, some project funds were used to support day-to-day operations in contravention of the grant agreement.

In our view, the response reinforces the argument that the Council was not and is not now a financially viable institution. It is, in fact, dependent upon the AID grant funds for its survival.

Two PVO registration conditions in effect in October 1977 when Caribbeana Council was registered were, and still are, that the applicant (1) "has financial resources and demonstrated management capability of sufficient substance to enable it to perform the services it proposes," and (2) "under its own established priorities and programs it obtains, expends and distributes its funds and resources in conformity with accepted ethical standards, without unreasonable costs for promotion, publicity, fund raising and administration at home or abroad." And one of the criteria for terminating registration as a PVO is "...failure of the registrant to fulfill and maintain the conditions of registration."

We have already noted that Caribbeana was registered without having met the conditions of registration and, as its May 31, 1979, financial statements show, does not meet these conditions now. Also, other findings discussed later in this report indicate the Council does not meet the conditions for remaining on the AID registry of Private and Voluntary Organizations.

However, notwithstanding the question of retention on the registry, the financial condition of the Council is of significant concern because of its lack of funds to pay debts.

A summary of the Council's recorded financial obligations at May 31, 1979, is shown below:

Accounts Payable:

AID project	\$ 52,006
Other	<u>63,142</u>
Total	\$ 115,148
Less amount Grantee could recover from AID (See Exhibit E)	<u>(63,818)</u>
Net liabilities at 5/31/79	<u><u>\$ 51,330</u></u>

During 1978 and 1979, Caribbeana Council paid about \$16,000 in salary to its president and over \$18,000 to the president of Walker Williams and Company for repayment of loans. The president of Walker Williams and Company is also the executive director of Caribbeana Council. The loans were in the form of services (rent, secretarial service) provided by Walker Williams and Company. The Council shares office space with the Williams Company, and the services were provided during the early months of the Council's incorporation.

We did not audit the Williams Company, and Caribbeana Council had no records available to support the \$18,000 in payments to the president of Walker Williams and Company. However, at our request, the president did sign a statement that \$18,379 was owed it by Caribbeana Council for the period April 1977 through August 1978. Nevertheless, these transactions and the lack of financial documentation to support them raise doubts about Caribbeana Council's financial management activities.

There is nothing improper per se in the president drawing a salary from the Caribbeana Council nor in the Council's repaying a loan to Walker Williams and Company. But the fact that Caribbeana used scarce funds to pay two individuals closely connected with the organization while outside creditors remain unpaid and, as shown in Exhibit A, used AID project advances for purposes other than intended raises serious questions about Council objectives.

Conclusions and Recommendations

We believe Caribbeana Council should not have been registered by AID as a PVO. Moreover, since its financial condition has deteriorated since being registered, we believe a reassessment of its eligibility is warranted. In our view, it is not prudent and beneficial to the U.S. Government for AID to continue financing Caribbeana Council at this time.

Recommendation No. 1

The Bureau for Private and Development Cooperation should request the Advisory Committee on Voluntary Foreign Aid to reassess the Caribbeana Council and determine whether it meets the requirements for continuing registration as a PVO, and, if not, terminate the registration.

Recommendation No. 2

The Bureau for Latin America and the Caribbean should discontinue financing of Caribbeana Council until such time as it can demonstrate financial and management viability.

Imprudent Financial Management

From inception of the grant agreement in July 1978 through May 31, 1979, AID provided cash advances of \$66,250 to the Council. An additional \$82,179 was paid to the Council from the AID grant for reimbursements of claimed expenses. The Council also received restricted and unrestricted funds from other sources.

As listed below, Council financial records show total cash received of \$313,940 since March 1977, of which \$268,250 was received after June 1, 1978. Financial records for the period prior to June 1978 were incomplete and unreliable, but, based upon reconstruction, show that \$45,700 was received between March 1977 and June 1978.

Restricted funds received:

AID Black Belly Sheep Project	\$ 148,429
Non-AID projects	<u>41,000</u>
Total restricted	\$ 189,429

Non-restricted funds received from various sources	<u>124,511</u>
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Total	<u>\$ 313,940</u>
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Caribbeana Council commingled money received, thus making it impossible to positively identify fund source and application. The grant agreement does not require money received from AID to be deposited in a separate account. Nonetheless, certain events in the management of this grant might have been precluded or more readily explained had the Council kept records identifying the receipt and expenditure of AID funds.

Cash Advances

The provisions of the grant agreement stipulate that the grantee is to be reimbursed for costs incurred. Standard provisions attached to the agreement prohibit advancement of funds. Nevertheless, USAID/Barbados granted Caribbeana a total of \$66,250 in advances for the purchase of equipment and to meet other anticipated costs. The Mission granted an initial \$25,000 advance by waiving the standard provisions. The remaining \$41,250 was advanced on the basis of a decision made by the grant officer. The officials concerned informed us the funds were advanced in spite of the grant provisions because the Council did not have sufficient funds of its own to adequately implement the project.

Based upon reimbursement vouchers presented to AID as of May 31, 1979, only \$16,109 of the advance can be applied to the intended purchase of equipment and services.

<u>Voucher Period</u>	<u>Funds Advanced</u>	<u>Funds Liquidated</u>	<u>Unliquidated Balance</u>
Initial Voucher	\$ 25,000		\$ 25,000
Sept. 1978		373	24,626
Oct. and Nov. 1978		2,227	22,399
Dec. 1978		8,589	13,810
Feb. 1979	1,250		15,060
March 1979	40,000	3,920	51,140
May 1979		<u>1,000</u>	50,141
	<u>\$ 66,250</u>	<u>\$ 16,109</u>	

However, in some cases the Council billed AID for costs not actually incurred, and in other cases it has not yet billed for costs that were incurred. Thus, as of May 31, 1979, the net amount for which Caribbeana has not accounted was \$49,222. (See Exhibit A for details on the advances and the amount Caribbeana was accountable for.)

We cannot determine how the \$49,222 was used because of the commingling with non-AID funds, and because Caribbeana did not maintain accountability over the advances. Having received advances the Council should have adhered to Section 7B of the Standard Provisions attached to the grant agreement. This section requires monthly reporting to AID of the status of advance funds.

Grant Costs and Overhead

As shown in Exhibit B, the grantee's reported direct project costs were \$92,147 for the period from July 31, 1978 through May 31, 1979. In addition, reported accounts payable at May 31, 1979, for project activities amounted to \$52,006. This figure includes \$35,000 owed for a protein analyzer.

As also shown in Exhibit B, our audit identified \$140,204 of direct project costs which can be eligible for reimbursement by AID. Overall, the Council has received a total of \$148,429 from AID - \$98,289 for incurred costs and \$66,250 in advances.

The grant agreement provides a provisional 15 percent rate for overhead and fringe benefits. This rate is subject to later negotiation and adjustment. In the grant budget the 15 percent rate was applied to total direct costs of \$241,595 which resulted in a budgeted overhead of \$36,239 for the first year of this project. As it turned out, this 15 percent rate was unrealistically low, and did not cover the actual overhead costs of Council headquarters operations. Because of grant agreement provisions, however, AID is obligated to negotiate a final overhead rate based on actual costs after the end of the grantee's fiscal year.

Our review disclosed that the actual overhead and fringe benefit costs for the Council's fiscal year ending May 31, 1979, may be as much as \$87,415, or 50.73 percent of direct costs. AID's share of those costs is determined on a ratio of AID's share of the Council's total direct costs, which at the time of our review amounted to 81 percent. Therefore, AID's share of the overhead and fringe benefit costs could total \$71,125 ($.81 \times \$87,415 = \$71,125$).

At the same time, however, lack of accounting records prevented us from making an accurate determination of exactly what percentage of time was spent by headquarters employees on the project. In our judgment, it does not appear reasonable that four headquarters staff members could have spent 81 percent of their time supporting only two full time field employees (a project technician and a local secretary) working on the project. We believe this factor should be taken into consideration in negotiating the final overhead and fringe benefit rate.

Inadequacies in the Council's accounting system are discussed in a subsequent section of this report.

Conclusion and Recommendations

Caribbeana Council has not adequately accounted for the funds advanced by AID, nor apparently has the Agency required an accounting of the funds. Prudent management requires that such an accounting be obtained to insure proper disposition is made of any funds not already used for authorized purposes.

It is also apparent that the provisional 15 percent overhead and fringe benefit rate was far too low and, because of grant provisions, must be adjusted to reflect Caribbeana's actual overhead costs. Nevertheless, in our view, it does not appear reasonable to pay 81 percent of the salaries of four full time and part time people at the headquarters office to support a project which employs only one U.S. field technician. This is a factor that must be considered in negotiating the final rate or final amount to be paid.

Recommendation No. 3

The Bureau for Latin American and the Caribbean should require a detailed accounting from Caribbeana Council of the advance showing how it was used and the amount still to be accounted for. If the amount shown by Caribbeana Council to be accounted for differs from the amount shown in this audit report (\$49,222 per Exhibit A), Caribbeana Council should be required to satisfactorily support the differences. The Bureau should then insure that a proper disposition is made of the advance balance and should preclude the grantee from purchasing additional equipment if AID decides to discontinue funding.

Recommendation No. 4

The Bureau for Program and Management Services should negotiate a final overhead rate for the period June 1, 1978 through May 31, 1979; establish an appropriate provisional overhead rate for the ensuing period, and effect settlement of the eligible costs.

Inadequate Accounting System

We found the Council's accounting system and related records inadequate for the accumulation and segregation of direct and indirect costs. The distinction between direct and indirect costs was not always clear and, as a result, it was difficult to determine an accurate overhead and fringe benefit rate.

The accounting shortcomings required a detailed analysis of various accounts and more than a normal amount of audit time to develop a reasonable rate. Significant weaknesses in the accounting system are summarized below:

- Timekeeping records were not maintained for employees.
- A manual containing established accounting policies and procedures covering the Council's operations had not been prepared. While its limited operations do not require an elaborate system, the Council should formalize basic procedures.
- The distinction between direct and indirect costs was not clear, and some direct expenses were improperly classified as indirect.
- At present, the Council does not employ a qualified full-time bookkeeper. As a result, the books of account have not been posted beyond the end of the latest fiscal year, May 31, 1979.
- Project ledger sheets were not used as a basis for billing grant costs, and ledger postings could not be readily reconciled to billings submitted to AID. In fact, several of the monthly grant vouchers submitted to USAID/Barbados were incorrectly totaled. (Also see notes accompanying Exhibit A for additional accounting deficiencies regarding posting to accounts and billings to AID.)
- Travel and per diem costs were not adequately controlled to prevent violations of Standardized Government Travel Regulations and grant provisions.

Conclusions

The lack of an adequate accounting system impacts on the reliability of the direct and indirect costs recorded by the Council and reconstructed in this report.

Any decision to continue funding the Caribbeana Council should require the Council to establish an accounting system adequate to control funds and properly accumulate and record costs.

The Project Warrants Continued AID Funding, But Needs to be Restructured

The project was intended to upgrade the quality and quantity of Barbados Black Belly sheep. It is a combined effort of AID (funding), the Caribbeana Council, the Ministry of Agriculture, the Agricultural Development Corporation (an agency of the Ministry of Agriculture), and the Barbados Agricultural Society. The Society is a non-government association of farmers organized to pool and disseminate information, encourage agricultural development, and to give farmers a united voice in dealing with the government on agriculture policy.

According to a World Bank report published in May 1979, Barbados imports over \$50 million worth of food annually. This project was to help alleviate the island's dependence on imported food by increasing Black Belly Sheep production for domestic consumption. It was also anticipated that once the quality of the Barbados sheep had been improved, breeding stock would be exported to other Caribbean nations and territories. This was to be accomplished through improved breeding techniques and through development of improved feeding methods.

The beneficiaries of the technological improvements would be small (sometimes part time) farmers who have less than a dozen sheep and own little or no land. This project is compatible with AID development objectives. It reaches the small farmer and is designed to increase food production by providing assistance to the people who most need such assistance.

The two main project sites are located several miles from Bridgetown, the capital of Barbados. The bulk of the sheep breeding and feeding experiments were to be done at these sites. Laboratory work, such as testing and analyzing feed, as well as some cross breeding work, was done at one of the Ministry of Agriculture sites near Bridgetown.

After only one year of operation, project implementation is not meeting expectations. In July 1979 our audit observations and conversations with USAID/Barbados staff, the Caribbeana Council Project Coordinator,

and Barbados project officials substantiate that the project was at least six months behind schedule. Some segments of the project were barely underway. For example:

- Equipment procurement was to have been completed by January 1979, yet key items have still not been acquired (fence gates, the protein analyzer, sickle bar).
- Fencing for sheep pens was just getting underway in July. It was originally to have been completed in November 1978.
- According to the Council project technician, records for both sheep breeding and equipment were not yet adequately maintained. When we asked to see records of the project sites, they could not be located.

The project did not appear to be a dynamic, high priority activity for the host government. Project sites were generally ill kept, unclean, and even new fencing was put up in what appeared to be a hasty, slipshod manner. Also, the Barbados Government has not provided all of the originally promised resources. For example, a new building to house sheep was to have been completed by November 1978 but budget constraints prevented its being started. The project coordinator estimates that the building will be constructed by the end of 1979. In October 1978 a new Minister of Agriculture was installed and momentum built up by his predecessor was at least temporarily lost.

In spite of the rather unimpressive progress made during the first year, the project does have merit. AID Mission officials in Barbados informed us they plan to continue the project because it addresses an identifiable need of small farmers as well as the need for Barbados to lessen its dependence on imported meat. We agree, but believe, as do AID Mission officials, that the project needs revitalization and redirection. Mission officials believe the project can best be managed by an indigenous organization in Barbados that is already involved in the project.

Conclusion and Recommendation

In our view, the project warrants continue AID support. However, because of Caribbeana Council's insolvent financial situation and the fact that project implementation is well behind schedule, the Caribbeana Council does not appear to be the most effective implementing vehicle.

Recommendation No. 5

The Bureau for Latin America and the Caribbean should fund the Barbados Black Belly Sheep project through an alternative mechanism.

CARIBBEANA COUNCIL

BLACK BELLY SHEEP PROJECT - BARBADOS

Analysis of Funds Advanced to Caribbeana Council
and Amounts to be Accounted for as of May 31, 1979

<u>Cost Element</u>	<u>Funds Advanced</u>	<u>Costs Claimed by Grantee</u>	<u>Disposition of Claim</u>		<u>Balance of Advance</u>	<u>Additional Costs Grantee Could Claim</u>	<u>Audit Adjustments</u>	<u>Net Advance Balance</u>
			<u>Reduce Advance</u>	<u>Paid to Grantee</u>				
Sickle Bar	\$ 1,920	\$ 2,500	\$ ^{1/} 1,920	\$ 580	\$ --	\$ -	\$ 2,500	\$ ^{2/} 2,500 a/
Protein Analyzer	40,000	-	-	-	40,000	5,000	(3,000)	35,000 b/
Office Furniture	1,180	1,142	1,142	-	38	203	(203)	(165) c/
Special Veterinary Equip.	500	1,603	500	1,103	-	-	1,584	1,584 d/
Photo Copy Lease	1,000	2,051	1,000	1,051	-	-	1,046	1,046 e/
Other Agricultural Equip.	1,400	589	589	-	811	-	589	1,400 f/
Fencing	7,500	7,500	7,500	-	-	-	500	500 g/
Office Supplies	750	111	111	-	639	389	(389)	250 h/
Animal Hygiene Material	2,000	7,000	2,000	5,000	-	-	5,658	5,658 i/
Misc. Books and Reprints	250	-	-	-	250	45	(45)	205 j/
Printing & Reproduction	500	347	347	-	153	-	25	178 k/
Shipping Costs	2,000	-	-	-	2,000	-	-	2,000 l/
Erikson Relocation	5,000	325	-	325	5,000	7,429	(7,429)	(2,429) m/
Secretary - Barbados Agricultural Society	1,250	-	-	-	1,250	-	-	1,250 n/
Typewriter	1,000	1,250	1,000	250	-	-	245	245 o/
	<u>\$66,250</u>	<u>\$24,418</u>	<u>\$16,109</u>	<u>\$ 8,309</u>	<u>\$ 50,141</u>	<u>\$ 13,066</u>	<u>\$ (919)</u>	<u>\$ 49,222</u>

CARIBBEANA COUNCIL

Notes to "Analysis of Funds Advanced to Caribbeana Council and Amounts to be Accounted for as of May 31, 1979." The advances were made on the following dates:

September 1978 (various equipment and services)	\$25,000
February 1979 (services)	1,250
March 1979 (protein analyzer)	<u>40,000</u>
	<u>\$66,250</u>

- 1/ These represent amounts deducted by the Regional Controller/Barbados from voucher submitted by Caribbeana Council subsequent to receiving the advances.
- 2/ These are balances remaining from the advance for which Caribbeana would be accountable to AID if the Council should recover unbilled ledger costs and after considering audit adjustments. Note: Because of the format adopted for these notes, bracketed balances are shown without brackets on the Exhibit.

- (a) Sickle Bar, \$2,500 - Caribbeana had not received the item; its books showed no payment for the item, and Caribbeana had no record that the item was ordered. Caribbeana's May 31, 1979 financial statements showed an account payable to the alleged supplier in the amount of \$2,005, but a telephone call to that company revealed that no order had been placed by Caribbeana Council as of August 1, 1979.

On September 1, 1978, Caribbeana requested a \$1,920 advance (part of the \$25,000 original advance) for the sickle bar. On March 1, 1979, Caribbeana requested reimbursement of \$2,500 for a "#1300 Mower."

The Regional Controller/USAID, Barbados deducted \$1,920 for the advance and reimbursed Caribbeana Council \$ 580. Documentation attached to the request for reimbursement (per the USAID Controller's Files) were a memo price quote, from an unspecified source, of \$2,500 and a supplier's (same company as shown on Caribbeana's 5/31/79 accounts payable) pro forms invoice quoting a price of \$2,005. Neither document was a valid invoice and neither document supported the requested \$2,500 reimbursement.

for the purchase of an analyzer
(b) Quality Protein Analyzer - AID advanced \$40,000/ to Caribbeana in March 1979. In May 1979 Caribbeana paid the supplier \$5,000 on deposit for the machine. A company spokesman told us in July 1979 that the machine could not be shipped until Caribbeana paid the remaining \$35,000, an amount Caribbeana did not have according to its May 31, 1979 financial statements.

(c) Office Furniture

Total Costs Per Ledger	\$2,350
Amount Billed to AID	<u>1,142</u>
Costs Unbilled	\$1,208
Less Audit Adjustment	(1,005)
Cost of Typewriter (see Note 7 (c))	<u> </u>
Amount Caribbeana Council could Claim	\$ 203
Less Advance Balance	<u>38</u>
Amount Reimbursable to Caribbeana Council	<u>\$ 165</u>

(d) Special Veterinary Equipment

Total Costs per Ledger	\$ 19
Amount Billed to AID	<u>1,603</u>
Costs Overbilled	(\$ 1,584)
Less Audit Adjustment	<u>-</u>
Amount Caribbeana Council is Accountable For	<u>(\$ 1,584)</u>

(e) Photocopy Lease

Total Costs per Ledger	\$1,232
Amount Billed to AID	<u>2,051</u>
Costs Overbilled	(\$ 819)
Less Audit Adjustment	<u> </u>
Unallowable Auto Repairs	(227)
Amount Caribbeana Council is Accountable For	<u>(\$1,046)</u>

(f) Other Agricultural Equipment

Total Costs per Ledger	\$ - 0 -
Amount Billed to AID	<u>589</u>
Costs Overbilled	(\$ 589)
Less Audit Adjustment	-
Costs Overbilled	<u>(\$ 589)</u>
Less Audit Balance	(811)
Amount Caribbeana Council	
Is Accountable For	<u>(\$1,400)</u>

g) Fencing Materials

Total Costs per Ledger	\$7,000
Amount Billed to AID	<u>7,500</u>
Costs Overbilled	(\$ 500)
Less Audit Adjustment	-
Amount Caribbeana Council	
Is Accountable For	<u>(\$ 500)</u>

h) Office Supplies

Total Costs per Ledger	\$ 555
Amount Billed to AID	<u>111</u>
Costs Unbilled	\$ 444
Less Audit Adjustment	
No supporting documentation	<u>55</u>
Amount Caribbeana Could Claim	\$ 389
Less Advance Balance	(639)
Amount Caribbeana Council	
Is Accountable For	<u>(\$ 250)</u>

i) Animal Hygiene Materials

Total Cost per Ledger	\$ 1,342
Amount Billed to AID	<u>7,000</u>
Costs Overbilled	(\$ 5,658)
Less Audit Adjustment	-
Amount Caribbeana Council	
Is Accountable For	<u>(\$ 5,658)</u>

(j) Miscellaneous Books and Records

Total Costs per Ledger	\$ 45
Amount Billed to AID	<u> -</u>
Costs Overbilled	\$ 45
Less Audit Adjustment	-
Amount Caribbeana Council Is Accountable For	45
Less Advance Balance	(\$ 250)
Amount Caribbeana Council Is Accountable For	<u><u>(\$ 205)</u></u>

(k) Printing and Reproduction

Total Costs per Ledger	\$ 322
Amount Billed to AID	<u>347</u>
Costs Overbilled	(\$.25)
Less Audit Adjustment	-
Amount Caribbeana Council Is Accountable For	(\$ 25)
Less Advance Balance	<u>153</u>
Amount Caribbeana Council Is Accountable For	<u><u>(\$ 178)</u></u>

(l) Shipping Costs

Total Costs per Ledger	\$ - 0 -
Amount Billed to AID	<u> -</u>
Less Audit Adjustment	<u> -</u>
Less Advance Balance	- 0 -
Amount Caribbeana Council Is Accountable For	(<u>2,000</u>)
	<u><u>(\$ 2,000)</u></u>

(m) Erikson Relocation

Total Cost per Ledger	\$ 8,602
Amount Billed to AID	<u>325</u>
Costs Unbilled	8,277
Less Audit Adjustment (no supporting documenta- tion)	(<u>848</u>)
Amount Caribbeana Council Could Claim	7,429
Less Advance Balance	(<u>5,000</u>)
Total Reimbursement to Caribbeana Council*	<u><u>\$ 2,429</u></u>

* Subject to Grant Officer's
grant budget line item.

approval to increase

19

(n) Secretary - Barbados Agriculture Society

Total Costs per Ledger	- 0 -
Amount Billed to AID	<u>- 0 -</u>
	- 0 -
Less Audit Disallowances	<u>-</u>
	- 0 -
Less Advance Balance	(<u>1,250</u>)
Amount Caribbeana Council Is Accountable For	(<u>\$ 1,250</u>)

(o) Typewriter

Total Costs per Ledger	\$ - 0 -
Amount Billed to AID	<u>.250</u>
Costs Overbilled	(<u>\$1,250</u>)
Less Audit Adjustments	
Typewriter Costs Adjusted (see note 7 (c))	<u>1,005</u>
Amount Caribbeana Council Is Still Accountable For	(<u>\$ 245</u>)

CARIBBEANA COUNCIL

BLACK BELLY SHEEP PROJECT - BARBADOS

Summary of Grantee's Claim and Questioned Costs
July 31, 1978, through May 31, 1979

	<u>Grantee's Claim</u>			<u>Questioned Costs</u>	<u>Accepted Costs &/</u>
	<u>Book Costs As of 5/31/79</u>	<u>Accounts Payable</u>	<u>Total</u>		
Personnel Costs	\$ 47,479.94	\$ 2,524.17	\$ 50,004.11	\$ 3,420.00 a/	\$ 46,584.11
Equipment	13,810.29	37,730.94	31,841.23	2,232.26 b/	49,308.97
Supplies and Material	11,430.89	7,882.55	19,313.44	(4,689.98) c/	24,003.42
Travel	<u>19,426.19</u>	<u>3,867.98</u>	<u>23,294.17</u>	<u>2,986.91</u> d/	<u>20,307.26</u>
Total Direct Costs (TDC)	\$ 92,147.31	\$ 52,005.64	\$ 144,152.95	\$ 3,949.19	\$ 140,203.76
Fringe Benefits	7,121.99	-	7,121.99	7,121.99 e/	-
Overhead	<u>16,746.60</u>	<u>-</u>	<u>16,746.60</u>	<u>(54,378.77)</u> f/	<u>71,125.37</u>
Total	<u>\$ 116,015.90</u>	<u>\$ 52,005.64</u>	<u>\$ 168,021.54</u>	<u>(\$43,307.59)</u>	<u>\$211,329.13</u>

Explanatory Notes:

(a) Represents adjustments, as shown below:

- Accounting services rendered by Mr. Glazer are not considered to be project related. Therefore we have reclassified these expenses to overhead. \$3,165.00
- Legal fees charged by Mr. Carter in connection with organization costs of the Black Belly Sheep Association are unallowable. (Federal Procurement Regulations - FPR 1-15.205.17). \$ 505.00

CARIBBEANA COUNCIL.

Explanatory Notes (Continued)

3. Consulting work rendered by Jeane Finucane, In May 1979, for the AID project was erroneously posted to the overhead pool (\$ 250.00)

Total Questioned \$3,420.00

(b) Represents adjustments, as shown below:

1. Maintenance work on vehicle loaned to Mr. Erikson by the Ministry of Agriculture. The vehicles should have been returned to Ministry for service. \$ 220.91

2. Estimated cost of Mower, cutter bar. To date, the Council has not purchased the machine. 2,005.35

Total Questioned \$ 2,232.26

(c) Represents adjustments, as shown below:

1. Costs of maintaining Barbados Regional office (rent, utilities, etc.) are reclassified from the overhead pool. These expenses are direct costs applicable to this project (\$ 5,175.97)

2. Additional work on vehicle loaned to Mr. Erikson. See Note (b)1., above 251.25

3. Purchases of office supplies and materials by various individuals assigned to the AID project during CY 1978. However, supporting documentation of these charges was not provided

<u>Period</u>	<u>Individual</u>	<u>Amount</u>
7/78	A. Guskio	\$396.99
10/78	R. Erickson	50.25
11/78	W. Gschwend	<u>50.00</u>

Amount Questioned

497.24

22

Explanatory Notes: (Continued)

4. Printing costs for AID project are reclassified from the overhead pool. These expenses are direct costs applicable to this project. (\$ 262.50)

Net Total (\$4,689.98)

(d) Represents adjustments, as shown below:

1. Relocation expenses claimed by Mr. Erikson are questioned due to lack of supporting documentation.

<u>Period</u>	<u>Amount</u>
6/78	\$201.01
8/78	50.25
11/78	<u>596.35</u>

Amount Questioned \$ 847.61

2. Cost of unused air tickets purchased by Ms. Gschwend in March 1979, is considered to be an advance, not an expense. 156.00

3. Air fare and per diem expenses by Ms. Grimes during the period January-March 1979 were not AID project expenses. These expenses pertaining to a Women's Conference and the Yahr seminar. 1,483.30

4. Per Diem expenses claimed by Mr. Erickson in July 1978 is questioned due to lack of proper documentation 500.00

Total Questioned \$ 2,986.91

23

CARIBBEANA COUNCIL

(e) Represents the amount billed at the stipulated provisional rate set forth in the contract. However, we either questioned or reclassified all of the fringe benefit costs to the overhead pool (see Exhibits C and D). As a result, the fringe benefit rate is zero.

(f) Represents adjustment of provisional overhead to actual, as shown below:

Overhead Claimed		\$16,746.60
Overhead Allowed:		
TDC Accepted	\$140,203.76	
Overhead Rate (Exhibit C)	50.73%	
Total Allowed		<u>(\$71,125.37)</u>
Difference Due Grantee		<u>(\$ 54,378.77)</u>

(g) To date, grantee has been paid \$148,429.44 by AID.

Reimbursement Vouchers		\$ 98,289.19
Unliquidated Advances		<u>50,140.25</u>
Total		<u>\$ 148,429.44</u>

CARIBBEANA COUNCIL

BLACK BELLY SHEEP PROJECT - BARBADOS

Fringe Benefit Rate Computation
Fiscal Year Ended May 31, 1979

<u>Fringe Benefit Pool</u>	<u>Grantee's Claim</u>		<u>Questioned Costs</u>	<u>Accepted Costs</u>
	<u>Booked Costs</u>	<u>Accounts Payable</u>		
Health Insurance	\$1,741.23	\$ 2,973.95	\$ 4,715.18 ^(a)	\$ -
Computed Absence	-	-	<u>8,063.25</u> ^(b)	-
Total Pool			<u>\$12,778.43</u>	<u>\$ -</u>
Base (Total Salaries)			<u>\$85,197.00</u>	<u>\$85,197.00</u>
Fringe Benefit Rate			<u>15.01%</u>	<u>zero</u>

Explanatory Notes:

- (a) These costs are reclassified to the overhead pool (see Exhibit D) because costs apply to all employees not just those on Black Belly Sheep Project.
- (b) These costs are questioned because they are included within the indirect salaries reflected in the overhead pool.

CARIBBEANA COUNCIL

BLACK BELLY SHEEP PROJECT - BARBADOS

Overhead Rate Computation
Fiscal Year Ended May 31, 1979

<u>Overhead Pool</u>	<u>Booked</u> <u>Costs</u>	<u>Accounts</u> <u>Payable</u>	<u>Total</u>	<u>Costs</u> <u>Questioned</u>	<u>Costs</u> <u>Accepted</u>
Salaries	\$ 35,427.06	\$ -	\$ 35,427.06	\$3,165.00) a/	\$ 38,592.06
Temporary Help	1,855.90	-	1,855.90	-	1,855.90
Health Insurance	-	-	-	(4,715.18) b/	4,715.18
Professional Fees	8,960.33	6,060.65	15,020.98	5,860.00 c/	9,160.98
Supplies	964.36	601.90	1,566.26	-	1,566.26
Telephone & Telegram	6,221.68	1,358.68	7,580.36	-	7,580.36
Postage & Shipping	1,538.60	240.15	1,778.75	-	1,778.75
Occupancy	11,119.15	1,387.32	12,506.47	5,175.97 d/	7,330.50
Local Travel	1,343.02	-	1,343.02	-	1,343.02
Conference & Meetings	5,300.64	8,189.90	13,490.54	3,898.75 e/	9,591.79
Printing & Publications	2,188.25	1,259.27	3,447.52	262.50 f/	3,185.02
Miscellaneous	541.53	-	541.53	-	541.53
Rental Expense	68.47	105.53	174.00	-	174.00
Interest	1,663.43	1,580.06	3,243.49	3,243.49 g/	-
Total Pool	\$ 77,192.42	\$20,783.46	\$97,975.88	\$ 10,560.53	\$ 87,415.35
Overhead Base (TDC)			\$190,608.52	\$ 18,292.75 h/	\$172,315.77
Overhead Rate			51.40%		50.73%

Explanatory Notes:

- 1) Accounting services reclassified from direct costs to overhead.
2) These costs were reclassified from the Fringe Benefit Pool (see Exhibit C).

3) Represents adjustments, as shown below:

1. Reclassify Jeane Finucane consultant fees from overhead to direct project costs. \$ 1,125.00
2. Various consultant charges are questioned due to lack of supporting documentation (e.g., work performed not specified).

CARIBBEANA COUNCIL

<u>Month</u>	<u>Individual</u>	<u>Amount</u>	
12/78	W. Gschwend	\$1,500.00	
12/78	L. Mosher	100.00	
12/78	G. Graham	100.00	
12/78	E. White	250.00	
1/79	G. Rubin	395.00	
1/79	D. Benjamin	250.00	
3/79	G. Graham	200.00	
4/79	J. Finnacane	<u>1,940.00</u>	
	Amount Unquestioned		\$4,735.00
	Total Amount Questioned		<u>\$5,860.00</u>

- d) Costs of maintaining ___ Barbados Regional Office are re-classified to direct project costs. (See Exhibit B, Note (c) 1.
- e) Represents the following expenses deleted from overhead pool

<u>Project</u>	<u>Amount</u>	
Fund Raising	\$1,519.30	
Valenstine Conference	1,421.44	
Women in Development	<u>958.01</u>	
Total Questioned		<u>\$3,898.75</u>

-) Represents printing costs (AID project) reclassified as a direct project expense
-) Interest expense is not an allowable cost under AID regulations.
-) Represents adjustments, as shown below:
 1. Overhead and Fringe Benefits costs were erroneously included in the Grantee's base proposal

<u>Project</u>	<u>Amount</u>	
AID	\$23,868.59	
Action	148.74	
General Services Foundation	1,102.64	
Opportunity Fund Corporation	<u>314.00</u>	
Amount Questioned		\$25,433.97

CARIBBEANA COUNCIL

(b) 2. The following expenses were reclassified from the overhead pool to direct project expenses.

Professional Fees (Note (c)1. above)	\$ (1,125.00)
Occupancy Costs (Note (d), above)	(5,175.97)
Conference and Meetings (Note (e), above)	(3,898.75)
Printing and Publications (Note (f), above)	<u>(262.50)</u>

Amount Questioned \$ (10,462.22)

3. Accounting services rendered by Mr. Glazer were reclassified from direct project costs to the overhead pool (Exhibit B, Note (a)1.) 3,165.00

4. Gschwend travel costs reclassified from direct project costs to the Advance Account (Exhibit B, Note (d)2.) 156.00

Total Questioned \$ 18,292.75

BLACK BELLY SHEEP DEVELOPMENT PROJECT
IN BARBADOS

Amount of Funds Grantee Could Recover from AID

Grantee's recorded project costs less audit adjustments (Exhibit B)	\$ 211,329.13
Less amount grantee has received from AID (Exhibit B, page 4)	<u>148,429.44</u>
Amount grantee could recover before considering adjustments for advances	\$ 62,899.69
Plus net difference of "Balance of Advance," \$50,141, and balance of advance per audit computation, \$49,222 (Exhibit A)	<u>919.00^{1/}</u>
	<u>\$ 63,818.69</u>

^{1/} This amount could vary or be eliminated depending on how each specific component of the advance balance is resolved by AID and the grantee. (See notes to Exhibit A.) The \$919.00 is included here to show the maximum potential liability AID might incur.

BLACK BELLY SHEEP DEVELOPMENT PROJECT
IN BARBADOS

LIST OF RECOMMENDATIONS

Recommendation No. 1

The Bureau for Private and Development Cooperation should request the Advisory Committee on Voluntary Foreign Aid to reassess the Caribbeana Council and determine whether it meets the requirements for continuing registration as a PVO, and, if not, terminate the registration.

Recommendation No. 2

The Bureau for Latin America and the Caribbean should discontinue financing of Caribbeana Council until such time as it can demonstrate financial and management viability.

Recommendation No. 3

The Bureau of Latin America and the Caribbean should require a detailed accounting from Caribbeana Council of the advance showing how it was used and the amount still to be accounted for. If the amount shown by Caribbeana Council to be accounted for differs from the amount shown in this audit report (\$49,222 per Exhibit A), Caribbeana Council should be required to satisfactorily support the differences. The Bureau should then insure that a proper disposition is made of the advance balance and should preclude the grantee from purchasing additional equipment if AID decides to discontinue funding.

Recommendation No. 4

The Bureau for Program and Management Services should negotiate a final overhead rate for the period June 1, 1978 through May 31, 1979; establish an appropriate provisional overhead rate for the ensuing period, and effect settlement of the eligible costs.

Recommendation No. 5

The Bureau for Latin America and the Caribbean should fund the Barbados Black Belly Sheep project through an alternative mechanism.

BLACK BELLY SHEEP DEVELOPMENT PROJECT

IN BARBADOS

REPORT RECIPIENTS

Deputy Administrator	1
Assistant Administrator/Bureau for Private and Development Cooperation (AA/PDC)	5
Assistant Administrator/Bureau for Latin America and the Caribbean (AA/LAC)	5
Assistant Administrator/Bureau for Program and Management Services (AA/SER)	5
Office of Finance (FM)	1
General Counsel	1
Office of Contract Management	3
Assistant Administrator/Office of Legislative Affairs (AA/LEG)	1
Auditor General	2
AAG/EA	1
AAG/NE	1
AAG/LA	1
AAG/EAFR	1
AAG/WAFR	1
AAG/Egypt	1
AAG/W	1
AG/IIS	1
AG/PPP	1
AG/EMS	1
	14