

AGENCY FOR INTERNATIONAL DEVELOPMENT
AREA AUDITOR GENERAL/WASHINGTON

OPPORTUNITIES INDUSTRIALIZATION CENTERS, INTERNATIONAL

AUDIT REPORT NO: 78-126

ISSUE DATE : June 29, 1978

OPPORTUNITIES INDUSTRIALIZATION CENTERS, INTERNATIONAL

BACKGROUND

The Opportunities Industrialization Centers of America (OIC/A) represents a proven concept in manpower training and development. Efforts to internationalize this philosophy have been supported by AID since 1969.

In March 1970, Opportunities Industrialization Centers, International (OICI) was incorporated under Pennsylvania laws as a non-profit organization that qualifies for tax-exempt status. Its broad objectives are to reaffirm and restore the historical ties between Africa and America, and assist in the organization, development and operations of overseas OICI program. The overseas OIC program is a host country organization controlled by a local Board of Directors with OICI providing technical advisory services. AID is the principal supporter of OICI; over 98 percent of OICI costs are funded by AID.

On August 15, 1969, AID signed a basic agreement (No. AID/afr-653) with OICI. Six task orders have been executed to provide financial support to the home office and programs in four African countries (Ghana, Nigeria, Kenya and Ethiopia). The basic agreement, with a total ceiling of \$5.7 million, expired on June 30, 1975. AID had signed another contract (No. AID/afr-C-1110) with OICI for feasibility studies to be conducted in six other countries (Gambia, Sierra Leone, Liberia, Togo, Zambia and Botswana). The ceiling for this contract was \$145,980. This contract expired November 30, 1975. Effective July 1, 1975 operations became grant funded. On July 7, 1975, AID signed the first grant (No. AID/pha-G-1125) with OICI. The grant to date has provided financial support to the home office and programs in seven African countries (Ghana, Gambia, Sierra Leone, Togo, Liberia, Zambia and Lesotho). The grant agreement, with a total ceiling of \$5.4 million, is due to expire September 30, 1978.

SCOPE

We have performed a final audit of Contract Nos. AID/afr-653 and AID/afr-C-1110 plus an interim audit of Grant No. AID/pha-G-1125. The examination covered the applicable periods of each contract and the grant from July 1, 1975 through September 30, 1977.

The purpose of the examination was to (1) review the propriety of OICI's costs billed to AID, (2) determine the adequacy of the accounting system and internal controls, (3) determine the status of prior cost disallowances, (4) determine if Federal Reserve Letter of Credit (FRLC) drawdowns were proper, (5) review OICI's procedure for allocating indirect-type costs to the private account, and (6) evaluate OICI's program monitoring, evaluation, and reporting procedures. We also were concerned with OICI's ability to raise sufficient working capital through fund raising.

SUMMARY

The most significant of the findings disclosed during the audit and presented in detail in the next section, are summarized below:

- Costs totalling \$2,721,591 were found to be eligible; costs totalling \$5,557 were questioned (see page 2).
- The Agency has failed to collect \$26,582 of costs questioned in a prior audit (see page 3).
- Agency cost records for OICI contracts are incorrect (see page 3).
- The procedures employed by OICI to allocate costs between AID-financed and non-AID financed activities are administratively burdensome when considering the amounts involved (see page 4).
- We noted a marked improvement in OICI administrative and operating practices over what existed at the time of our prior audit. However, the areas of monitoring and reporting need additional attention (see page 5).

STATEMENT OF FINDINGS AND RECOMMENDATIONS

1. Contract/Grant Financial Summary

A. Current Period Cost

Costs incurred during the period under review, in the amount of \$2,727,148.19, have been audited. As a result, costs totalling \$2,721,590.65 were determined to be eligible for reimbursement and \$5,557.54 questioned. Details pertaining to questioned costs are shown on Exhibits A through C and are summarized by contract/grant as follows:

<u>Contract/Grant Number</u>	<u>Costs Incurred</u>	<u>Costs Questioned</u>	<u>Exhibit</u>
AID/afr-653	\$ 488,425.75	\$ 5,088.85	A
AID/afr-C-1110	56,931.62	368.69	B
AID/pha-G-1125	<u>2,181,790.82</u>	<u>100.00</u>	C
	<u>\$ 2,727,148.19</u>	<u>\$ 5,557.54</u>	

It should be noted that the majority of questioned costs were incurred during the transitional stage from the previous OICI management to the current OICI management. Subsequently, internal control procedures have been implemented to restrict and control unallowable-type expenditures. Since the transition period, there is a noticeable reduction in unallowable expenditures.

Recommendation No. 1

Office of Contract Management (SER/CM) resolve the questioned costs totalling \$5,557.54.

B. Questioned Costs from Prior Audit

Area Auditor General/Washington Audit Report No. 76-301, covering the period January 1, 1973 through June 30, 1975, questioned costs of \$219,136 and disallowed costs in the amount of \$50,223 for a total of \$269,359. The Contracting Officer subsequently reinstated \$237,977 and sustained \$31,382 of disallowed costs.

On April 11, 1977 Financial Management (FM) was requested by SER/CM to prepare and issue a Bill for Collection to OICI in the amount of \$26,582 which represents the difference between \$31,382 (total disallowed costs sustained) and \$4,800 of training costs which OICI disagrees with and is currently before the Armed Services Board of Contract Appeals for a ruling. To date, Financial Management has not issued the Bill for Collection.

Recommendation No. 2

Office of Financial Management (FM) issue a Bill for Collection in the amount of \$26,582 to Opportunities Industrialization Centers, International.

C. Discrepancy in AID/W Financial Records

As of September 30, 1977 (cutoff date of our current audit), the payment records maintained by FM are \$228,697.24 less than the costs claimed records maintained by OICI. The differences by contract/grant are summarized below:

<u>Contract/Grant Number</u>	<u>Per OICI</u>	<u>Per FM</u>	<u>Variance</u>
AID/afr-653, T.O.#2	\$1,902,624.32	\$1,906,299.61	\$ 3,575.29
T.O.#3	1,779,806.70	1,779,893.15	86.45
T.O.#5	319,684.75	319,707.31	22.56
T.O.#6	293,708.19	307,344.40	13,636.21
AID/pha-G-1125	2,181,790.82	1,935,673.07	246,117.75

During the course of our review, we reconciled the differences and came to the conclusion that OICI's records are correct. The various contract/grant differences result from a combination of improper and/or lack of proper postings by Financial Management. Copies of our pertinent workpapers have been given to FM to facilitate corrective action. We have noted similar instances during audits made of other contracts and grants in the past year.

Recommendation No. 3

Office of Financial Management (FM) ensure that the payment records are adjusted to properly reflect the correct contract/grant expenditures.

Recommendation No. 4

Office of Financial Management (FM) address the needs of the Voucher Examination Branch in order to strengthen its effectiveness and accuracy.

D. Cost Allocations

The procedures employed by OICI to allocate costs between AID-financed and non-AID-financed activities are administratively burdensome when considering the amounts involved.

We stated earlier that AID funds more than 98 percent of OICI costs. Donations from other sources are on a decreasing level over the past three years. The fiscal year estimate for 1977 is \$25,000. These funds are used to examine new program proposals and to support existing non-AID-funded programs.

OICI uses a detailed cost accounting mechanism whereby indirect costs and refunds are individually posted and credited to appropriate AID and non-AID funded accounts. This AID approved system was established in response to a prior AID audit report which brought out the need to set up cost and refund allocation procedures. We reviewed the system and found it to be incomplete. More important, we found the system to be extremely time-consuming, especially in view of the minor amounts involved.

we do not believe the small amount of non-AID funding warrants a sophisticated system of cost distribution. Practical alternatives are:

- (a) OICI absorb its full share of indirect costs, including indirect salaries through an overhead allocation;
- (b) Offset AID funding of all indirect costs with a fixed percentage or amount of non-AID revenue collected during the year.

Recommendation No. 5

Office of Contract Management (SER/CM) negotiate with the grantee a simplified indirect cost and refund distribution procedure. The resulting agreement should be formalized by a Letter of Understanding (advance agreement).

2. OICI Administrative Practices

We noted a marked improvement in OICI administrative and operating practices over what existed at the time of our prior audit (Report No. 76-165 dated February 27, 1976). Notwithstanding this noteworthy improvement during the past two years, there are still certain areas needing additional attention. They include monitoring and reporting.

A. Monitoring

OICI monitoring is accomplished by periodic travel by headquarters personnel to field sites, and required submission of various data by the field offices to headquarters.

Past audits criticized OICI for the absence of monitoring and evaluation procedures. Consequently, OICI established a separate evaluation branch in headquarters, as well as a "Management Information System" (MIS). The effectiveness of the evaluation branch is limited because of (a) insufficient number of trips made to field sites, and (b) the MIS is not providing current information.

During 1976 and 1977 there were no field trips made by the OICI headquarters evaluation staff. We believe, and OICI agrees, that more field evaluation trips are necessary if OICI headquarters is to stay abreast of field developments. OICI officials informed us of their plan to increase the number of trips.

Recommendation No. 6

Office of Contract Management (SER/CM), in coordination with the Office of Private and Voluntary Cooperation (PDC/PVC), ensure that OICI schedules sufficient field evaluation trips to meet acceptable monitoring standards.

The MIS is a formal reporting mechanism established for the purpose of increasing OICI headquarter's ability to monitor and evaluate program performance.

The MIS is a good management tool for evaluating and monitoring overseas accomplishments. But, like any other system, it is of little value if the local OIC's do not adhere to it and submit the information in a timely fashion. OICI currently has seven country programs in operation. During our review we determined that MIS reports are not received in OICI-Central Office until two-six months after the reporting period. When the information is six months after the fact it is often obsolete.

Information received through the MIS is inputted into a series of internal reports prepared by OICI headquarters for their management. Accuracy and timeliness is thus of paramount importance.

OICI has a Memorandum of Agreement with each of the local OIC's outlining the terms and conditions. The Memorandum of Agreement specifies each local OIC must comply with the MIS reporting requirements, but it does not specify a deadline. OICI should incorporate a deadline for reporting purposes and enforce it. Otherwise the organization is losing an effective management tool.

Recommendation No. 7

Office of Private and Voluntary Cooperation (PDC/PVC) instruct OICI to enforce its own reporting policies and procedures with respect to the Management Information System.

B. Reporting

In accordance with the terms and conditions of the grant, each OIC Country Program Advisor is supposed to submit semi-annual reports to the USAID Mission and/or Embassy. This is not being done on a timely basis, if at all. OICI management indicated that meeting the reporting requirements is a constant complaint filed by each of the Country Program Advisors because they are in contact with USAID officials on almost a day-to-day basis. Therefore, they contend there is no need for semi-annual reporting.

Available program files did not indicate any complaints by involved USAIDs and Embassies about late and/or non-receipt of OICI semi-annual reports. Thus the question arises as to whether the reports are even needed.

Recommendation No. 8

Office of Contract Management (SER/CM), in coordination with the Office of Private and Voluntary Cooperation (PDC/PVC), should determine the need for the semi-annual reporting requirement. Dependent upon the decision, the grant agreement should be amended accordingly, or else steps taken to ensure compliance on a timely basis.

C. Independent Audits

There have been no independent audits made of field office records nor is there evidence of any being planned.

Amendment No. 10 of Grant No. AID/pha-G-1125 dated March 10, 1977 provided that "OICI Headquarters shall insure that an annual audit is conducted of its local OIC offices' records by an independent public accountant with a national certification similar or equivalent to a certified public accountant". In complying with this requirement, emphasis should be put on the older programs, such as those in Ghana, Zambia, and Sierra Leone.

Recommendation No. 9

Office of Contract Management (SER/CM) ensure compliance with the annual audit requirement, with early attention to be given to the programs in Ghana, Zambia, and Sierra Leone.

D. Accounting System

We have noted earlier the need to simplify cost allocations (see page 4). Regarding their accounting system, we noted also that OICI uses obligations in determining the Federal Reserve Letter of Credit (FRLC) drawdowns instead of expense data.

As of September 30, 1977, the difference between obligations and expense data is minimal. However, there is the possibility of excessive drawdowns should there be long-term commitments.

This questionable accounting practice results from lack of clarity in the Accounting Manual Governing Private Voluntary Organizations. These manuals are published and maintained by the American Institute of Certified Public Accountants (AICPA).

The problem of premature offsets against FRLC drawdowns was brought to the attention of the General Accounting Office (GAO) as a result of an earlier review of another PVO. The GAO agreed with our conclusion that obligations are not to be used to justify drawdowns and is coordinating the matter with the AICPA. We have brought this matter to the attention of OICI officials concerned.

Upon notification of the change in the AICPA accounting guides, we will advise SER/CM which in turn will advise all PVOs concerned.

E. Staff Capabilities

At the present time OICI has 11 professional employees (includes the International Director and two Assistant Directors) monitoring and backstopping seven country programs with four additional countries under review as potential programs. As mentioned previously in this report,

OICI has made considerable progress in supporting field programs, but there is still room for improvement in reporting, evaluation and backstopping. Considering the enormous amount of time and effort involved in monitoring, evaluating and financial reporting that has to be provided by OICI Central Office Staff, and the need for improvement, OICI has to carefully evaluate its staffing capabilities before undertaking additional projects and over extending its Central Office Staff.

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
Contract No. AID/afr-653, Task Order Nos. 1 through 6
Summary of Task Order Costs Previously Audited and Results of Current Audit
October 9, 1969 through September 30, 1976

Task Order No.	Country	Costs Previously Audited	Current Period 7/1/75 - 9/30/76			Total 9/30/76
			Costs Claimed	Costs Questioned	Costs Accepted	
1	Central Office	\$1,621,124.00	\$ 341.07	\$ --	\$ 341.07	\$1,621,465.07
2	Ghana	1,648,150.04	254,474.28	2,394.06 c/	252,080.22	1,900,230.26
3	Nigeria	1,583,238.19	196,568.51	2,527.38 d/	194,041.13	1,777,279.32
4	Ethiopia	183,256.00 a/	--	--	--	183,256.00
5	Kenya	293,270.41	26,414.34	167.41 e/	26,246.93	319,517.34
6	Ethiopia	283,080.64	10,627.55	--	10,627.55	293,708.19
	Total	<u>\$5,612,119.28</u> b/	<u>\$ 488,425.75</u>	<u>\$ 5,088.85</u>	<u>\$483,336.90</u>	<u>\$6,095,456.18</u> b/

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Explanatory Notes:

a/ Excludes booked costs in excess of task order ceiling.

b/ As a result of previous contract negotiations between OICI and AID OICI agreed to refund \$26,582. Of this amount, \$26,335 pertains to this contract. For further detail see page 3 in the narrative section of this report.

c/ Represents adjustments, as shown below:

1. A reception held in Accra to honor OICI's International Director on February 5, 1976 is considered entertainment and not allowable in accordance with the Federal Procurement Regulations (FPR 1-15.205.11). \$ 478.26
2. The following Monthly public vouchers (Standard Form 1034) were erroneously paid twice by AID.

Month	Voucher No.	Amount	
April 1977	81	\$ 156.46	
May 1977	82	1,742.54	
June 1977	83	16.80	
			<u>1,915.80</u>

Total Questioned Task Order No. 2

\$ 2,394.06

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
Contract No. AID/afr-653, Task Order Nos. 1 through 6
Summary of Task Order Costs Previously Audited and Results of Current Audit
October 9, 1969 through September 30, 1976

Explanatory Notes: (Cont'd)

d/ Contractor claimed payment of insurance for transportation of household effects and/or storage charges for the following employees. The insurance charge is considered to be a personal expense of the employee.

<u>Employees</u>	<u>Amount</u>
Mr. Wethers	\$2,127.28
Mr. Jackson	<u>400.00</u>
Total Questioned Task Order #3	<u>\$2,527.28</u>

e/ Contractor claimed payment of insurance for transportation of household effects and/or automobile for the following employees. The insurance charge is considered to be a personal expense of the employee.

<u>Employees</u>	<u>Amount</u>
Mr. Moseley	\$ 152.62
Mr. Eddleton	<u>14.79</u>
Total Questioned Task Order #5	<u>\$ 167.41</u>

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
 Contract No. AID/afr-C-1110 (Africa)
 Summary of Task Order Costs Previously Audited and Results of Current Audit
 December 31, 1974 through November 30, 1975

	Costs Accepted 6/30/75	Current Period 7/1/75 - 11/30/75		Total 11/30/75	
		Costs Claimed	Costs Questioned		Costs Accepted
Consultant Fees	\$ 38,130.89	\$ 32,563.13	\$ --	\$ 32,563.13	\$ 70,694.02
Travel and Transportation	40,329.28	21,327.09	--	21,327.09	61,656.37
Miscellaneous Costs	873.16	454.40	--	454.40	1,327.56
Other Costs	1,255.22	2,587.00	368.69 ^{b/}	2,218.31	3,473.53
Total	\$ 80,588.55 ^{a/}	\$ 56,931.62	\$ 368.69	\$ 56,562.93	\$137,151.48 ^{a/}

Explanatory Notes:

^{a/} As a result of previous contract negotiations between OICI and AID, OICI agreed to refund \$26,582. Of this amount, \$247 pertains to this contract. For further detail see page 3 in the narrative section of this report.

^{b/} Represents adjustments, as shown below:

Entertainment costs incurred by Mr. Wicks is unallowable in accordance with FPR 1-15.205-11.

\$ 183.48

Various hospitality costs (mostly liquor) incurred by Mr. Wicks is unallowable in accordance with FPR 1-15.205-11.

185.21

Total Questioned

\$ 368.69

EXHIBIT C

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
Grant No. AID/pha-G-1125 (Africa)
Summary of Costs Claimed and Questioned Costs
July 1, 1975 through September 30, 1977

	<u>Costs Claimed</u>	<u>Audit Adjustment</u>	<u>Costs Accepted</u>
Central Office	\$ 949,235.41	\$ 100.00 a/	\$ 949,135.41
Ethiopia	48,747.63	--	48,747.63
Zambia	420,697.21	--	420,697.21
Togo	243,673.47	--	243,673.47
Ghana	268,318.18	--	268,318.18
Sierre Leone	233,186.74	--	233,186.74
Lesotho	16,899.98	--	16,899.98
Liberia	1,032.20	--	1,032.20
Gambia	<u>--</u>	<u>--</u>	<u>--</u>
Total	<u>\$2,181,790.82</u>	<u>\$ 100.00</u>	<u>\$2,181,690.82</u>

Explanatory Note:

a/ Hospitality charges incurred by the International Director in Sierra Leone during the period July 25, 1976 to July 31, 1976 are considered entertainment and not allowable in accordance with the Federal Procurement Regulations (FPR 1-15.205.11).

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
 Status of Contracts and Grant Funds
 As of January 31, 1978

	Contract Number AID/afr-653	
	Task Order No. 1	Task Order No. 2
Task Order Ceiling	\$1,657,963.00	\$1,911,873.00
Amount Reimbursed:		
Costs Audited-		
Prior Audit Period	\$1,621,124.00	\$1,648,150.04
Current Audit Period	341.07	252,080.22
Unaudited Costs	---	---
Subtotal	<u>\$1,621,465.07</u>	<u>\$1,900,230.26</u>
Advance	---	---
Audit Adjustments	---	2,394.06 a/
Total Reimbursed	<u>\$1,621,465.07</u> a/	<u>\$1,902,624.32</u> a/
Task Order Balance Remaining	<u>\$ 36,497.93</u>	<u>\$ 11,642.74</u>
	Task Order No. 3	Task Order No. 4
Task Order Ceiling	\$1,792,260.00	\$ 183,256.00
Amount Reimbursed:		
Costs Audited-		
Prior Audit Period	\$1,583,238.19	\$ 183,256.00 b/
Current Audit Period	194,041.13	---
Unaudited Costs	---	---
Subtotal	<u>\$1,777,279.32</u>	<u>\$ 183,256.00</u>
Advance	---	---
Audit Adjustments	2,527.38 a/	---
Total Reimbursed	<u>\$1,779,806.70</u> a/	<u>\$ 183,256.00</u> b/
Task Order Balance Remaining	<u>\$ 14,980.68</u>	<u>\$ -0-</u>

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
 Status of Contracts and Grant Funds
 As of January 31, 1978

	Contract No. AID/afr-653	
	Task Order No. 5	Task Order No. 6
Task Order Ceiling	\$ 332,972.00	\$ 312,584.00
Amount Reimbursed:		
Costs Audited-		
Prior Audit Period	\$ 293,270.41	\$ 283,080.64
Current Audit Period	26,246.93	10,627.55
Unaudited Costs	---	---
Subtotal	\$ 319,517.34	\$ 293,708.19
Audit Adjustments	167.41 a/	---
Total Reimbursed	\$ 319,684.75	\$ 293,708.19 a/
Task Order Balance Remaining	\$ 13,454.66	\$ 18,875.81

	Contract No. AID/afr-C-1110	Grant No. AID/pha-G-1125
Contract/Grant Ceiling	\$ 145,980.00	\$5,436,703.00
Amount Reimbursed:		
Costs Audited-		
Prior Audit Period	\$ 80,588.55	\$ ---
Current Audit Period	56,562.93	2,181,690.82
Unaudited Costs	---	---
Subtotal	\$ 137,151.48	\$2,181,690.82
Advance	---	214,985.44 c/
Audit Adjustments	368.69	100.00
Total Reimbursed	\$ 137,520.17	\$2,396,776.26
Contract/Grant Balance Remaining	\$ 8,828.52	\$3,255,012.18

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OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
Status of Contracts and Grant Funds
As of January 31, 1978

Explanatory Notes:

- a/ Current audit period adjustments only. Prior period audit adjustments were revised (downward in total) by the Contracting Officer.
- b/ Excludes cost overrun totaling \$24,639.62.
- c/ The residual amount after deducting expenditures against drawdowns under a Federal Reserve Letter of Credit (FRLC) for the period July 1, 1975 through September 30, 1977.

OPPORTUNITIES INDUSTRIALIZATION CENTERS INTERNATIONAL
 Summary of Contracts and Grant Data
 As of January 31, 1978

Contract No. :	AID/afr-653 (Regional)	AID/afr-653 (Regional)	AID/afr-653 (Regional)
Task Order No. :	1 (Central Office)	2 (Ghana)	3 (Nigeria)
Ceiling Price :	\$1,657,963	\$1,911,873	\$1,792,260
Expiration Date:	June 30, 1975	September 30, 1976	June 30, 1976
Project Number :	698-11-610-153	641-13-610-063	620-11-610-802
Project Title :	OICI-Philadelphia	OIC-Ghana	OIC-Nigeria
Audit Period :	6/30/75	7/1/75-9/30/76	7/1/75-6/30/76
Type of Audit :	Final	Final	Final

Contract No :	AID/afr-653 (Regional)	AID/afr-653 (Regional)	AID/afr-653 (Regional)
Task Order No :	4 (Ethiopia)	5 (Kenya)	6 (Ethiopia)
Ceiling Price :	\$183,256	\$332,972	\$312,584
Expiration Date:	March 31, 1973	July 31, 1975	June 30, 1975
Project Number :	698-11-610-153	615-11-420-159	663-13-670-175
Project Title :	OIC-Ethiopia	OIC-Kenya	OIC-Ethiopia
Audit Period :	----	7/1/75-7/31/75	6/30/75
Type of Audit :	Final	Final	Final

Contract/Grant No:	AID/afr-C-1110 (Africa)	AID/pha-G-1125 (Africa)
Ceiling Price :	\$145,980	\$5,436,703
Expiration Date :	November 30, 1975	September 30, 1978
Project Number :	698-11-610-153	932-13-690-076
Project Title :	Feasibility Study	Training and Development
Audit Period :	7/1/75-11/30/75	7/1/75-9/30/77
Type of Audit :	Final	Interim

OPPORTUNITIES INDUSTRIALIZATION CENTERS, INTERNATIONAL

LIST OF REPORT RECIPIENTS

Assistant Administrator/Bureau for Private and Development Cooperation	5
Office of Private and Voluntary Cooperation	2
Office of Financial Management, FM/PAD	8
Office of Contract Management, Director	1
Office of Contract Management (CM/COD/PE)	1
Office of Contract Management (CM/ROD/AFR)	1
Support Division, CM/SD/SUP	6
Auditor General	1
Area Auditor General/Africa	2
AG/IIS	1
AG/PPP	1
AG/EMS (C&R)	12