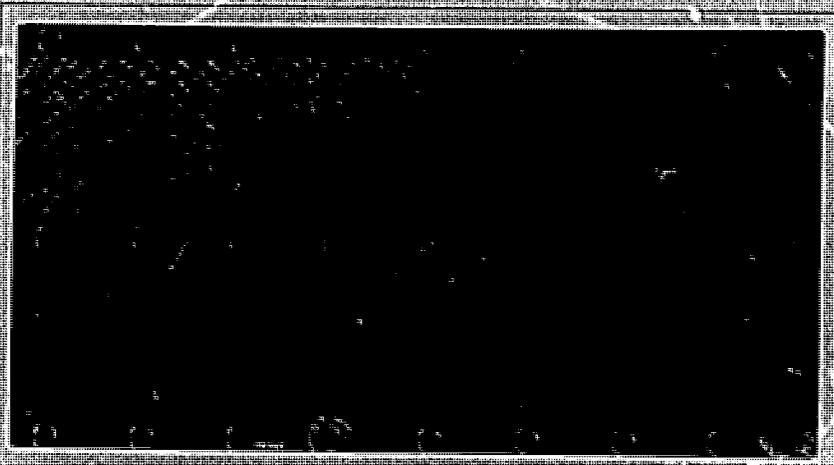


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THE  
INSPECTOR  
GENERAL



Regional Inspector General for Audit  
WASHINGTON

INTERNATIONAL EYE FOUNDATION -  
ACCOUNTING FOR GRANT FUNDS  
AUDIT REPORT No. 0-000-82-25  
JANUARY 5, 1982

# INTERNATIONAL EYE FOUNDATION

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## EXECUTIVE SUMMARY

### Introduction

The International Eye Foundation (IEF) was created in 1965 to teach and assist in bringing primary eye care to the poorest of the poor in developing countries. In 1972 IEF was registered as a private and voluntary organization with the U.S. State Department and has since been receiving grants from foreign assistance authorized by Congress. During the past decade AID has provided most of IEF's financial support.

AID has awarded IEF 14 grants totaling \$5.2 million. Four of these grants were still active at the time of our review. The purposes of these grants was general support for IEF projects in developing countries. The longest AID-financed project undertaken by IEF is currently operational in Kenya.

### Purpose and Scope of Audit

The purpose of our evaluation was to determine the allowability and reasonableness of costs claimed for reimbursement by IEF on the AID grants, and to assess the adequacy of the grantee's accounting system and procedures to control and apply costs appropriately to current and future grants.

We evaluated the costs claimed for reimbursement on 8 of 10 grants completed at the time of our review. We did not audit the first two grants awarded to IEF because of the scarcity of records.

### Grant Costs

The eight grants reviewed totaled about \$2.5 million. We were able to accept 86 percent of the costs claimed by the grantee. We questioned or classified as unresolved costs totaling about \$344,000. Each item of cost not accepted is explained in detail in the exhibits to this report.

### Accounting System and Internal Controls

Early in our review we found that IEF's system for recording and controlling costs was not adequate to properly account for funds provided under AID grants. After we advised the responsible AID officials of this situation, IEF was suspended from receiving further AID funds. With the assistance of its public accounting firm, IEF prepared an accounting procedures manual which, if followed, should provide adequate accounting for AID funds. Consequently, IEF was reinstated.

Some of the accounting and control problems we identified included the following:

- Funds were being advanced to other organizations for services to be performed for IEF without any accounting being required by IEF. The grantee was simply treating the funds advanced as expenses.
- Monies were frequently transferred between grant and IEF private accounts to finance expenditures from accounts running low of funds or to distribute costs. This has resulted in grant funds not always being reimbursed for loans to other accounts. It has also resulted in the reference from supporting documentation for expenses to the appropriate grant being lost.

- Refunds of cash advances or credits by vendors were not being credited to the applicable grant; consequently expenses were being overstated on some grants.
- The grantee was not keeping time records for direct salary charges but was arbitrarily allocating both direct and indirect salary and related expenses to whichever grants were in effect at that time.
- Records for consultant fees, stipends, and fellowships were missing making it impossible in some cases to determine the agreed to rate of compensation or the extent that advances for salary and stipends were actually earned.
- Travel advances for IEF employees and consultants were being treated as expenses regardless of whether vouchers or receipts were submitted to IEF.
- Indirect costs were allocated directly to the grants on bases that, in some cases, appeared both arbitrary and questionable.

#### Reporting to AID Must Be Improved

IEF expense reports have not always been submitted to AID in a timely manner, have not always accounted for all funds provided, and generally were not referenced to supporting documentation. For one grant a final voucher had not been submitted even though the grant had expired in December 1978. For two other grants claimed costs were greater than incurred and booked by the grantee.

The grantee does not maintain the worksheets used to prepare its AID expense reports and supporting documentation is not identified to claimed costs. Therefore, claimed costs cannot be reconciled to either booked costs or supporting documentation such as invoices, vouchers, or receipts. These reports are prepared by different people at various times with no standard criteria used to assure consistent reporting.

#### Conclusions and Recommendations

This report details the results of our evaluation of 8 grants awarded to IEF. The exhibits to this report show the extent that costs claimed by the grantee were accepted or the bases for questioning them where appropriate. The report concludes that the grantee's accounting system was not acceptable for the purpose of controlling costs under AID grants in the past, but that the new procedures adopted by IEF, if followed, should resolve this problem. The report also concludes that the grantee's new accounting procedures manual needs to be expanded to provide for timely and accurate reporting of expenditures under AID grants.

Two recommendations were made to the grant officer; 1) to review and settle the costs claimed under these grants but not accepted as the results of audit and 2) to assure that IEF's procedures for submitting claims under AID grants are revised so that the reporting of claimed costs in the future is both timely and accurate.

## INTRODUCTION

The International Eye Foundation (IEF) was created in 1965 to teach and assist in bringing primary eye care to the poorest of the poor in developing countries. IEF was an expansion of the CARE-MEDICO financed International Eye Bank. Seeking greater financing than what was available from CARE-MEDICO, IEF incorporated as a not-for-profit humanitarian organization in 1969. The Society of Eye Surgeons was also established in 1969 as the medical supporting arm of IEF. In 1972, IEF was registered as a private voluntary organization with the U.S. State Department and has since been receiving grants from foreign assistance monies authorized by Congress.

AID has awarded IEF 14 grants totaling about \$5.2 million during the past 10 years (see Exhibit A). Four of these grants were still active at the time of our review. The purposes of these grants included: 1) general support of the foundation, 2) support for the development of IEF projects, and 3) the operation of specific projects in a country or countries. The largest AID-financed project undertaken by IEF was a program to expand the institutional capability for blindness prevention and health education in Kenya. The original grant for this project was awarded in September 1976 and totaled \$1.2 million as amended. A follow-on grant for the expansion of the original project was awarded in March 1980 for \$900,000 with an estimated project cost of \$1,870,000 over 3 years.

According to IEF, the main thrust of its program is to 1) provide ophthalmic training for physicians through exchange programs, 2) upgrade paramedical personnel in the field, 3) establish eye banks, and 4) develop eye care delivery systems integrated into a developing country's general health care delivery system. Some of the accomplishments claimed by IEF include:

- providing surgical teaching teams to at least 30 countries,
- contributing the services of over 200 American ophthalmologists to countries requesting assistance in teaching ophthalmic surgery,
- rotating at least 250 U.S. Fellows overseas and training over 200 foreign Fellows in U.S. institutions,
- developing long-term exchange training programs with Haiti, Honduras, El Salvador, Peru, Ethiopia, and Bangladesh,
- establishing self-sustaining training programs for nurses and ophthalmic assistants in the Philippines, Indonesia, Bangladesh, Pakistan, Kenya, Barbados, and El Salvador, and
- implementing extensive integrated eye care programs in El Salvador, Honduras, Egypt, Ethiopia, Kenya, Bangladesh, and Ghana.

During the past decade AID has provided most of IEF's financial support. Other sources of financial support are private and corporate donors and the proceeds of fund raising activities such as the annual Eye Ball. Donations of pharmaceuticals and ophthalmic equipment by American corporations has been a substantial

portion of the private contributions received by IEF since 1977.

#### Scope of Audit

We evaluated costs claimed for reimbursement by IEF on 8 of 10 grants completed at the time of our review. We did not audit the first two grants, awarded to IEF in 1971 and 1973, because of their age and the scarcity of records available in support of these earlier grants. The purpose of our evaluation was to determine 1) the allowability and reasonableness of the costs claimed for reimbursement by IEF on the grants and 2), the adequacy of the grantee's accounting system and procedures to control and apply costs appropriately to current and future grants.

Our evaluation was conducted at IEF headquarters in Bethesda, Maryland. The audit was performed in accordance with generally accepted auditing standards including discussions with responsible officials and tests of records and procedures as was considered necessary in the circumstances.

#### Prior Audits

AID/IG performed an interim cost evaluation in 1971 of the first AID grant (ASHA 71-1) awarded to IEF. We reported (Audit Report No. 72-111) that IEF's accounting system was not adequate at that time for purposes of accumulating costs on AID grants. This same problem was again reported in 1977 when the Defense Contract Audit Agency (DCAA) attempted to audit the second AID grant (AID/cm-pha-G-7320) to IEF in 1977. DCAA did not complete this audit or subsequently requested audits of grants AID/pha-G-1097 or AID/Asia-G-1072 because, in its opinion, the grantee's records were unauditible.

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

Grant Costs

Our evaluation of eight grants resulted in 86 percent of the funds provided to the grantee accepted as claimed with the remainder questioned or unresolved. Questioned costs are those for which no basis exists for acceptance as valid expenditures or as costs incurred against the applicable grant. Unresolved costs are those where documentation or other justifications for expenditures were not satisfactory for acceptance but where mitigating circumstances exist which could permit acceptance on a discretionary basis. Each questioned and unresolved cost is explained in detail in the exhibits to this report.

Summary of Grant Evaluations

<u>Grant</u>	<u>AID Funding</u>	<u>Costs</u>			<u>Exhibit</u>
		<u>Accepted</u>	<u>Questioned</u>	<u>Unresolved</u>	
AFR-G-1679	\$ 60,392.86	\$ 29,357.77	\$ 8,069.54	\$ 22,965.55	B
AFR-G-1266	1,214,100.00	1,155,990.16	35,221.98	22,887.86	C
AFR-G-1635	58,994.00	16,358.15	16,965.12	25,670.73	D
PHA-G-1119	420,000.00	340,368.64	35,538.24	44,093.12	E
519-0188	55,948.16	47,467.82	7,270.34	1,210.00	F
TA-G-1401	70,428.80	31,085.09	11,303.35	28,040.36	G
PHA-G-1097	470,000.00	421,487.59	48,512.41	-	H
ASIA-G-1072	<u>166,505.00</u>	<u>130,088.04</u>	<u>5,167.86</u>	<u>31,249.10</u>	I
	<u>\$2,516,368.82</u>	<u>\$2,172,203.26</u>	<u>\$168,048.84</u>	<u>\$176,116.72</u>	

Recommendation No. 1

The grant officers (SER/CM) should review and settle the questioned and unresolved costs presented in Exhibits B through I of this report.

Accounting System and Internal Controls Not Adequate

At the inception of our review, we found that IEF's system for recording and controlling costs was not adequate to properly account for funds provided under

AID grants. We brought this matter to the attention of the Director for AID's Office of Contract Management on July 1, 1981. On July 9, 1981 IEF was suspended from receiving further AID monies pending its adoption of acceptable accounting procedures and controls. With the assistance of its public accounting firm IEF prepared an accounting procedures manual effective and retroactive to July 1, 1981. Based upon this new accounting system the suspension was lifted on August 4, 1981. The procedures outlined in this manual, when followed, should provide a basis for adequately accounting for AID funds.

#### Accounting Procedures at IEF

IEF has employed a relatively simple accounting system in the past with ledgers and journals tailored to a chart of accounts. Two part-time bookkeepers have been employed to prepare checks and keep the books. A public accounting firm has closed the books once each year and prepared the annual financial statements. The same firm has been doing this for the past 5 years.

Each annual audit by the public accounting firm after the first year resulted in financial statements for IEF with unqualified opinions. The accounting firm did not express an opinion on the financial statement the first year (ending June 30, 1977) because IEF had not maintained adequate accounting records and the accounting firm was not able to obtain sufficient evidence supporting the financial statements. The firm also stated that it could not determine whether all expenses charged to AID grants were in fact expended for the grants to which the expenses were charged.

#### Cash Management

A check register is maintained for each AID grant and each IEF fund. These check registers are the primary records for disbursements, are generally synonymous with booked costs under the grants, and form the basis for the grantee's claimed costs under AID grants. IEF has had problems accounting for both cash receipts and disbursements.

IEF has been charging as expenses cash advanced to both individuals and organizations. The situation with individuals relates to travel and will be discussed later. IEF advanced funds to the World Health Organization (WHO) on two occasions without requiring any accounting from them. The first advance on December 19, 1979 for \$12,500 was for WHO assistance to IEF in conducting a regional blindness prevention meeting in Mali. In order to close its own books WHO sent IEF a statement of expenses and a refund check for \$1,581 on September 25, 1980. The second advance on September 5, 1980 for \$32,230 was for WHO assistance in conducting a regional blindness prevention meeting in Malawi. While this grant was being audited, IEF was encouraged to and did request an accounting from WHO. The statement provided by WHO did not properly account for the funds although it did indicate that all funds had been spent.

IEF has consistently transferred monies between its grant and private accounts to finance expenditures from accounts running low of funds and to distribute costs applicable to other grants or privately funded activities. This has resulted in grant funds not always being reimbursed for loans to other accounts. For example, a \$10,000 loan from grant-1119 to another grant fund was inadvertently charged as an expense because no reimbursement was made from the recipient account. Another recurring problem has been that funds from one

account were used to pay for expenditures accruing to another account. When the reimbursement was made from the appropriate grant funds the reference to the supporting documentation was frequently lost. Claimed costs by the grantee have been questioned because of this problem.

Another problem was that refunds of cash advances or credits by vendors have not been credited to the applicable grant account. This results in overstatement of expenses in one grant and unauthorized fund transfers to another account. Generally, this income was credited to the grantee's private funds. Also, a petty cash fund was established and expensed under one grant but not used.

### Salaries, Stipends and Fellowships

Most salary and related expenses were allowed despite accounting and record keeping problems because expenditures could be verified. The grantee had not maintained time sheets for recording direct salary charges but had arbitrarily allocated both direct and indirect salary and related expenses to whichever grants were in effect at the time. As new grants were obtained these charges would be reallocated based on the new level of available funds.

Other salary expenditures were for consultant fees, stipends and fellowships. Consultants were supposed to sign monthly reports which identified the hours worked on IEF's behalf. We found that some of these reports were missing from the files for fees paid by IEF. Stipends and fellowships were usually advances to participants for expenses or other reimbursements covering a particular time period. Some of the agreements indicating the rate of pay or reimbursement were not on file, and frequently the advances were not accounted for by the recipients.

### Travel

IEF procedures stated that, in all cases, travel would conform to Uniform State/AID/USIA Foreign Service Travel Regulations. We found that IEF and its employees and program participants were generally not complying with one or more of AID's travel policies and regulations.

Travel vouchers were not required of all travelers and many were not on file in support of claimed costs. Airline ticket and hotel receipts were not required to be submitted in support of air fares and per diem. Travel advances were expensed against the grants in many cases regardless of whether vouchers or receipts were submitted to IEF. In one case airline tickets could not be accounted for that had been purchased for meeting participants who did not attend. Other travel related problems included the following:

- Full per diem was allowed by IEF for international travel regardless of whether lodging costs equalled one half per diem or whether receipts were submitted.
- Per diem for travel days was not being reimbursed according to AID regulations. The grantee was paying a set rate for all travel days and not requiring the submission of travel times for arrivals and departures.

- Air fares exceeding least cost travel were frequently authorized by IEF. These included travel to destinations via circuitous routes, around the world flights when round trip fares were more economical, and trips with excessive stopovers.
- Exchange rates for foreign cost conversions were not usually indicated on vouchers submitted.

#### Other Direct Costs

The majority of other direct costs that could not be accepted as claimed were rejected because documentation was missing from the files or the grantee had claimed expenses incurred outside the effective period of the grant.

#### Indirect Costs

IEF's policy has been to charge all indirect costs directly to the grants. They have not used overhead rates for the application of indirect costs to AID grants. At times a reasonable attempt had been made to allocate these costs to the applicable grants. At other times the allocations have been arbitrary and questionable. Evidence indicates that the allocation of indirect costs, and in some cases direct costs, were made to the AID grants which could best absorb the costs at that time. Under the grantee's new procedures, effective July 1, 1981, the grantee will prepare and submit for approval overhead rates for application to AID grants.

#### Conclusions

While IEF has not adequately accounted for AID funds in the past, the instructions in the grantee's new Accounting Procedures Manual, if followed, should provide more effective accountability and control of funds in the future. Since the grantee has taken prompt action, with the assistance of its public accounting firm, to correct the weaknesses in its accounting procedures we are not making further recommendations regarding the problems identified during the audit at this time. It is worth noting, however, that the implementation of good accounting procedures, not just the adoption of them, is the key to assuring that effective accountability for AID funds is being provided by the grantee.

#### Better Management of Financial Records Needed

Record maintenance at IEF has been poor. Journals, ledgers, check registers and vouchers were found scattered about the offices in various cabinets, drawers, and boxes. Searches by IEF employees were conducted regularly during our audit in an attempt to locate supporting evidence for claimed costs. Vouchers for different years and different grants were commingled or missing.

The new IEF Accounting Procedures Manual provides that all records will be retained in locked file cabinets so that detail on any transaction can be found in a timely manner. These records will be retained until audit of the grants have been completed by the Government.

### Control of Equipment Could Be Improved

The physical control of equipment at IEF could be improved. There were no equipment lists prepared for purchases in support of specific grants, and no inventory or listing of furniture and office equipment was maintained for IEF headquarters. Photographic equipment was frequently purchased in support of specific grants and the disposition of it was not being recorded. We found that cameras and lenses were being kept in unlocked desk drawers and at employee's homes during our review. These purchases from prior grants should be used on subsequent projects rather than purchasing new equipment for each project.

The new IEF Accounting Procedures Manual states that all assets in excess of \$300 and all photographic and audio-visual equipment will be identified by a fixed asset number and be maintained so that identification and responsibility for the asset will be easily determinable.

### Reporting to AID Must Be Improved

IEF expense reports have not always been submitted on time, have not always accounted for all funds provided by AID, have sometimes shown expenses exceeding the costs actually incurred, and generally were not referenced to supporting documentation. A final claim voucher for AID grant-1119 has not been submitted to AID despite the fact that this grant was completed on 12/14/78. Of the \$420,000 provided under this grant only \$369,353 had been claimed by IEF at the time of our review.

For two grants, claimed costs were greater than incurred and booked by the grantee. For AID grant-1635 the grantee had claimed \$58,994 but had booked only \$52,228, a difference of \$6,766. For AID grant-1266 the grantee had claimed \$1,214,100 but had booked only \$1,212,790, a difference of \$1,310. Officials at IEF could not explain how this happened. The grantee does not maintain the working papers used to develop its claim submissions or expense reports, and supporting documentation is not identified to claimed costs. Therefore, claimed costs cannot be reconciled to either booked costs or supporting documentation such as vouchers, invoices and receipts. Also, the reports are prepared by different people at various times with no standard criteria used to assure consistent reporting.

On grant-1401, the grantee failed to include AID mission-provided advances to program participants in its claim. AID missions in Kenya, Guatemala and Egypt had each provided \$525 to participants under this grant. Officials at IEF stated that they were not aware that they were required to account for the \$1,575 charged to this grant by the missions.

The reporting of claimed costs by the grantee under AID grants needs to be improved. It is especially important that claimed costs be referenced to documentation supporting the allowability of these expenditures under the grants. IEF's new Accounting Procedures Manual states only that accounting records will be reconciled to the financial status reports prepared for AID. We advised IEF officials that the problems identified regarding the grantee's reporting to AID warrant an expansion of its newly adopted procedures to include 1) timely

preparation of interim and final claims, 2) timely repayment to AID of funds advanced in excess of grantee expenditures, 3) inclusion of and accountability for AID mission advances chargeable to the grants, 4) identification in IEF records of all costs included in interim and final claims, and 5) retention of all records relating to reconciliations between booked and claimed costs.

Recommendation No. 2

The grant officers (SER/CM) should assure themselves that IEF's procedures for submitting claims under AID grants have been revised in order to provide reports that accurately reflect the financial status of the grants at any point in time and provide a reference point for verification of the claims to supporting documentation.

AID GRANTS AWARDED TO IEF

<u>Grant Number</u>	<u>Brief Description</u>	<u>Date Awarded</u>	<u>Period Covered</u>		<u>Amount</u>
			<u>From</u>	<u>To</u>	
ASHA-71-1	General Support	4/14/71	3/01/71	3/01/76	\$ 200,000
CM/PHA-G-73-20	General Support	6/18/73	4/01/73	3/31/75	450,000
ASIA-G-1072	Bangladesh Blindness Prevention	1/25/74	1/25/74	1/24/75	166,505
PHA-G-1097	General Support	5/14/75	4/01/75	3/31/77	470,000
PHA-G-1119	Development Support	6/27/75	6/15/75	12/14/78	420,000
AFR-G-1266	Kenya Blindness Prevention	9/29/76	9/29/76	3/31/80	1,214,100
TA-G-1401	Vitamin A Deficiency	1/27/77	1/27/77	11/10/77	104,873
519-0188	El Salvador Paramedical Training	6/14/77	7/01/77	9/30/78	56,800
SOD/PDC-G-0068	General Support	4/28/78	4/28/78	8/27/81	800,000
522-0162	Honduras Eye Care Training	8/29/79	8/29/79	8/28/81	156,000
615-0203	Kenya Blindness Prevention	3/17/80	4/01/80	9/30/81	900,000
AFR-G-1635	Mali Blindness Meeting	5/07/80	2/23/80	2/28/80	58,994
AFR-G-1679	Malawi Blindness Meeting	8/12/80	8/12/80	1/31/81	69,800
538-0056	St. Lucia Eye Care and Training	9/17/80	9/01/80	3/31/83	<u>112,588</u>
					<u>\$5,179,660</u>

INTERNATIONAL EYE FOUNDATION

Grant No. AID/afr-G-1679

Summary of Costs Claimed, Booked, Accepted, Questioned, and  
Unresolved for Total Commitments Made Under This Grant

<u>Account</u>	<u>Costs</u>			
	<u>Booked and Claimed</u> (Note 2)	<u>Accepted</u>	<u>Questioned</u>	<u>Unresolved</u>
Salaries	\$10,892.00	\$10,892.00	\$	\$
Insurance (Travel)	60.00		60.00 <sup>A/</sup>	
Publications and Books	384.15	384.15		
Office Expenses	309.25	129.25	180.00 <sup>B/</sup>	
Office Supplies	98.33	98.33		
Telephone and Telegraph	304.26	24.68	279.58 <sup>C/</sup>	
Travel and Per Diem	46,062.50	17,829.36	5,267.59 <sup>D/</sup>	22,965.55 <sup>G/</sup>
Rent	1,832.37		1,832.37 <sup>E/</sup>	
Miscellaneous	<u>450.00</u>		<u>450.00</u> <sup>F/</sup>	
Totals	<u>\$60,392.86</u> (Note 1)	<u>\$29,357.77</u>	<u>\$8,069.54</u>	<u>\$22,965.55</u>

Schedule Notes:

1. While total booked and claimed costs were equal, costs were claimed only as salaries (\$10,892.00), travel and per diem (\$44,336.70) and conference costs (\$5,164.16) to correspond with the budgeted line items. This schedule shows the costs as they appeared in the grantee's records.
2. During our review, we found that the grantee had not filed a claim with AID to account for the \$69,800 budgeted for this grant and drawn down by IEF under

Note: Names of individuals deleted

Schedule Notes (Cont):

a Federal Reserve Letter of Credit (FRLC). The grantee did submit its claim for \$60,392.86 on July 21, 1981 and its FRLC was subsequently reduced by \$9,407.14.

Explanatory Notes:

- A. The cost questioned for travel insurance was the allocation of this amount paid from another fund. Supporting documentation or explanation for the relevance of the charge to this grant was not on file or otherwise provided.
- B. The cost questioned for office expense was the allocation of this amount paid from another fund. Supporting documentation or explanation for the relevance of the charge to this grant was not on file or otherwise provided.
- C. The costs questioned for telephone and telegraph were the result of a missing invoice for \$29.58 and the allocation of \$250 paid from another fund. An invoice for \$29.58 in support of a check written to RCA Global Communications on 9/3/80 was not on file. Supporting documentation or explanation for the relevance of the allocation to this grant was not on file or otherwise provided.
- D. The costs questioned for travel and transportation were mostly for advances to the World Health Organization (WHO) which were not accounted for, travel charged to the grant which was not applicable to this grant and per diem claimed in excess of allowable amounts.

\$3,958.00 These costs were described by WHO in its accounting for the IEF advance as program support costs, but no detail of what made up these charges was provided. No invoices or receipts or copies of same from WHO were on file.

460.00 This amount represents the difference between the amount paid by WHO to program participants for per diem and the amount allowable using the established U.S. rate for that country.

119.59 This represents the difference between per diem claimed at the country rate and the IEF daily travel rate for a travel day by \_\_\_\_\_ during his return trip from Malawi (\$33.50) and entertainment expenses incurred by \_\_\_\_\_ in Malawi which were incorrectly charged to this grant (\$86.09).

326.00 \_\_\_\_\_ incurred these costs during a stopover in Cairo on his return trip from Malawi. His visit to Cairo was on other IEF business and the costs applicable should not have been charged to this grant.

50.00 \_\_\_\_\_ claimed this amount for the cost of currency conversions during his trip to Malawi but no receipts were on file.

354.00 This represents a voucher entry made by the bookkeeper for which no funds were ever expended. It was a simple error caused by misreading \_\_\_\_\_ 's voucher and attempting to reconcile amounts that didn't appear to balance.

\$5,267.59

Explanatory Notes (Cont):

- E. The cost questioned for rent was the allocation of this amount paid from another fund. Supporting documentation or explanation for the relevance of the charge to this grant was not on file or otherwise provided.
- F. The costs questioned for miscellaneous were the allocation of \$200 for accounting and \$250 for other charges that were paid from another fund. Supporting documentation or an explanation for the relevance of these charges to this grant was not on file or otherwise provided.
- G. Unresolved travel and per diem costs include a lack of adequate accounting for the advance to WHO, no receipts for secretarial services in Malawi, and charges for travel days that could not be verified to travel vouchers.

\$22,281.00 The advance to WHO was not adequately supported by receipts, invoices or vouchers.

\$13,356.00 This represents participant airline tickets for which no airline receipts or other evidence of purchase was provided.

4,785.00 One-half of allowable per diem is unresolved because no hotel receipts were provided.

4,140.00 This amount is additional per diem provided to participants beyond the 5 days allowed for the conference. Some or all of this may be for legitimate travel needs but none of it is supported by vouchers, airline ticket receipts or an explanation.

509.55 \_\_\_\_\_'s voucher for his trip to Malawi included this amount for secretarial salaries but no receipts from the secretaries for receipt of the money was on file.

175.00 This is the cost of travel days claimed at \$25 on vouchers of IEF personnel traveling to Malawi as follows:

\$75.00	_____	_____	- 3 days
50.00	_____	_____	= 2 days
25.00	_____	_____	- 1 day
25.00	_____	_____	- 1 day

Since arrival and departure times were not provided on the vouchers, it is impossible to determine the extent that per diem would be allowable for these days.

\$22,965.55 Total unresolved travel and per diem

INTERNATIONAL EYE FOUNDATION

GRANT NO. AID/afr-G-1266

Summary of Costs Claimed, Booked, Accepted, Questioned and  
Unresolved From October 1, 1976 Through Completion on March 31, 1980

<u>Account</u>	<u>Costs</u>				
	<u>Claimed</u> (Note 1)	<u>Booked</u> (Note 2)	<u>Accepted</u>	<u>Questioned</u>	<u>Unresolved</u>
Salaries and Fringe Benefits	\$ 513,363.34	\$ 514,940.10	\$ 505,815.58	\$ 9,124.52 <sup>C/</sup>	
Travel & Transportation	265,986.83	306,780.26 <sup>A/</sup>	283,907.62	404.78 <sup>D/</sup>	\$22,467.86 <sup>K/</sup>
Per Diem and Subsistence	85,290.87	89,115.59 <sup>B/</sup>	83,670.17	5,445.42 <sup>E/</sup>	
Evaluation	6,607.00	2,461.00	1,764.65	276.35 <sup>F/</sup>	420.00 <sup>L/</sup>
Office Equipment	4,111.16	483.45	483.45		
Surgical Equipment	141,785.72	114,739.92	98,321.89	16,418.03 <sup>G/</sup>	
Teaching Materials	66,563.59	12,567.03	12,518.33	48.70 <sup>H/</sup>	
Drugs & Medicines	52,750.90	23,205.33	21,282.97	1,922.36 <sup>I/</sup>	
Other Direct Costs	37,806.41	144,488.64	144,216.95	271.69 <sup>J/</sup>	
Surveys	39,834.18	4,072.55	4,072.55		
Kenya Reporting Error		(64.00)	(64.00)		
<b>Totals</b>	<b>\$1,214,100.00</b>	<b>\$1,212,789.87</b>	<b>\$1,155,990.16</b>	<b>\$33,911.85</b>	<b>\$22,887.86</b>
Difference between claimed and booked costs		<u>1,310.13</u>		<u>1,310.13</u>	
<b>Totals</b>	<b><u>\$1,214,100.00</u></b>	<b><u>\$1,214,100.00</u></b>	<b><u>\$1,155,990.16</u></b>	<b><u>\$35,221.98</u></b>	<b><u>\$22,887.86</u></b>

Schedule Notes:

1. Claimed costs do not equal nor could they be reconciled to booked costs because records showing how claims were arrived at were not available.
2. Booked costs were evaluated because claimed costs could not be traced to supporting records and documentation. Some accounts in the grantee's books were combined to more closely resemble the grantee's claim for presentation purposes.

Note: Names of individuals deleted.

Explanatory Notes:

- A. This amount includes \$138,264.84 in capital vehicle expenses and \$90,258.74 in recurrent vehicle expenses.
- B. Rent of \$46,206.36 is included in this amount.
- C. The costs questioned for salaries and fringe benefits are mostly payments to insurance companies not supported by invoices or other statements of premiums due.

\$ 353.72 Paid to Berkshire Life for \_\_\_\_\_ on 10/8/76.

659.00 Paid to Berkshire Life for \_\_\_\_\_ on 10/21/76.

694.00 Paid to Berkshire Life for \_\_\_\_\_ on 11/12/76 (\$300.00) and 1/5/77 (\$394.00).

209.52 Reimbursed to IEF General Fund for \_\_\_\_\_ on 2/10/77.

124.95 Reimbursed to General Fund for \_\_\_\_\_ on 2/10/77.

452.00 Reimbursed to General Fund for \_\_\_\_\_ on 2/10/77.

2,039.72 Reimbursed to General Fund on 11/29/78 for payments to Prudential (\$880.48) and pension (\$1,159.24).

793.42 Reimbursed to General Fund on 11/14/79 for pensions.

788.56 Reimbursed to General Fund on 12/13/79 for pensions.

83.34 Reimbursed to General Fund on 4/11/80 for March 1980 premiums for \_\_\_\_\_ Her insurance had been terminated on 1/31/80, two months before.

279.51 Paid to Prudential on 9/2/77 for unknown purpose.

2,646.78 Reimbursed to General Fund on 7/10/78 for insurance.

\$9,124.52 Total salaries and fringe benefits questioned

- D. Travel and transportation costs questioned were:

\$293.00 \_\_\_\_\_ was advanced \$500.00 on 6/3/78 for miscellaneous expenses of travel to Washington, D.C. from Kenya. The amount questioned is the unused portion of this advance that he reportedly returned to IEF. The refund was not credited to this grant.

100.00 The General Fund was reimbursed this amount on 2/13/79 for payments to \_\_\_\_\_ which were not supported by a voucher or receipts.

Explanatory Notes (Cont):

D. \$ 11.78 This amount was paid to United Parcel Service on 4/1/80, after the  
\_\_\_\_\_ grant expired.

\$404.78 Total travel and transportation questioned

E. Per diem and subsistence costs questioned were in all instances except one  
for advances to travelers for which no vouchers or receipts were on file.

\$ 181.42 This amount is the unused portion of \_\_\_\_\_ advance of  
\$3,250 on 10/12/76. It was reportedly refunded to IEF but was  
not credited to the grant.

1,440.00 This amount was advanced to \_\_\_\_\_ on 2/10/77 for per diem  
in Kenya. No voucher or receipts were on file supporting this  
charge.

3,000.00 \_\_\_\_\_ was advanced this amount on 1/6/78 for temporary  
housing in Kenya. The authorization for the advance stated that  
it must be accounted for by receipts sent from Kenya. No voucher  
or receipts were on file.

167.00 This amount was advanced to \_\_\_\_\_ on 6/27/78 for per diem  
in Washington, D.C. and London. No voucher or receipts were on  
file.

657.00 IEF was reimbursed this amount on 2/27/79 for advances to \_\_\_\_\_  
\_\_\_\_\_ for a trip to Kenya. No voucher or receipts were on file  
\_\_\_\_\_ for this advance.

\$5,445.42 Total per diem and subsistence questioned

F. Evaluation costs questioned were unsupported charges to the grant relating  
to \_\_\_\_\_'s evaluation trip to Kenya in June 1977.

\$123.45 This is the portion of \_\_\_\_\_'s advance reportedly refunded to  
IEF at the completion of his trip. The refund was not credited  
to this grant.

152.90 This is the added cost of dinners and laundry claimed separately  
by \_\_\_\_\_ and in addition to allowable per diem. Since these  
\_\_\_\_\_ expenses are covered by per diem, the cost is questioned.

\$276.35 Total evaluation costs questioned

Explanatory Notes (Cont):

- G. The costs questioned for surgical equipment were for purchases not supported by invoices or receipts or for purchases after the grant expired.

\$ 2,028.40 \_\_\_\_\_ was paid this amount on 5/10/77. No invoices or receipts were on file.

2,637.88 Arista Surgical Supply was paid this amount on 7/10/78. No invoices or receipts were on file.

11,751.75 Storz Instrument Company was paid \$8,880.25 on 4/11/80, \$1,470 on 4/17/80, and \$1,401.50 on 5/5/80. Each transaction occurred after the grant expired and in response to invoices dated 4/3/80. The order date could not be determined from the documentation on file.

\$16,418.03 Total surgical equipment costs questioned

- H. The teaching materials cost questioned was for a duplicate payment to Students Book Company. This firm was paid the amount in question for the same transaction on 6/17/77 and again on 7/15/77, when it was included in a larger payment.

- I. The costs questioned for drugs and medicines were for transactions with Bialek's Medical Arts Supply occurring after the grant expired. Bialek was paid \$1,500.00 on 4/1/80 and \$1,087.20 on 5/5/80. Of this \$2,587.20, \$664.84 was invoiced before the grant expired but the balance was not invoiced until 4/8/80 (\$287.40) and 4/24/80 (\$1,634.96). We could not determine the order dates from the documentation on file.

- J. The other direct costs questioned were:

\$ 21.69 This amount was reimbursed to the General Fund on 2/23/78 for an employee luncheon.

250.00 This was an advance to \_\_\_\_\_ on 12/12/78 not supported by a voucher or receipts on file.

\$271.69 Total other direct costs questioned

Explanatory Notes (Cont):

K. The unresolved travel and transportation charges were for airline tickets that were purchased from vendors by IEF but where no documentation exists to show that the tickets were in fact used for the benefit of the grant.

- \$ 2,265.20 Tickets were purchased from Van Slycke and Reeside on 4/21/77 for travel by \_\_\_\_\_ and family to Kenya. No voucher or airline receipts were on file for this trip.
- 2,499.00 Tickets were purchased from Van Slycke and Reeside on 2/8/78 for travel from Washington, D.C., to Kenya for \_\_\_\_\_ and family. No voucher or airline receipts were on file.
- 333.36 Odyssey Travel Agency was paid this amount on 2/8/78 for tickets from Miami to Washington, D.C., for \_\_\_\_\_ and family. No voucher or airline receipts were on file.
- 3,544.60 Executive World Travel was paid this amount on 3/20/78 for tickets to Kenya for \_\_\_\_\_ and family. No voucher or airline receipts were on file.
- 1,343.00 Tickets were purchased from Van Slycke and Reeside on 4/21/78 for \_\_\_\_\_'s travel to Kenya. No voucher or receipts were on file.
- 1,249.00 Executive World Travel was paid this amount on 1/15/79 for \_\_\_\_\_'s ticket for travel to Kenya. No voucher or airline receipts were on file.
- 4,109.40 Tickets for \_\_\_\_\_ and family's travel from Kenya to the United States for home leave were purchased from Executive World Travel on 9/25/79. No airline ticket receipts were on file.
- 1,767.70 Travel Management, Inc., was paid this amount for a ticket to Kenya for \_\_\_\_\_ on 1/16/80. No voucher or airline receipts were on file.
- 909.60 Winkler's Travel Service was paid this amount on 2/28/80 for a ticket from Washington, D.C., to Kenya for \_\_\_\_\_  
No airline ticket receipts were on file.
- 1,551.00 A ticket for \_\_\_\_\_'s trip to Kenya was purchased from Winkler's Travel Service on 3/17/80. No airline ticket receipts were on file.
- 2,896.00 Winkler's Travel Service was paid this amount on 4/7/80 for tickets returning \_\_\_\_\_ and family to the United States from Kenya. No voucher or airline ticket receipts were on file.
- 
- \$22,467.86 Total unresolved travel and transportation

Explanatory Notes (Cont):

- L. This amount represents one-half per diem allowed \_\_\_\_\_ on his evaluation trip to Kenya. This amount is unresolved for lack of hotel receipts on file.

INTERNATIONAL EYE FOUNDATION

Grant No. AID/Afr-G-1635

Summary of Costs Claimed, Booked, Accepted, Questioned, and  
Unresolved For Total Commitments Made Under This Grant

<u>Account</u>	<u>Costs</u>				
	<u>Claimed</u> (Note 1)	<u>Booked</u>	<u>Accepted</u>	<u>Questioned</u>	<u>Unresolved</u>
Air fares	\$23,140				
Other Transportation	766				
Per Diem	7,649				
Interpretation and Translation	14,250				
Meeting Facilities	2,889				
Secretarial	425				
Telephone and Cables	715				
IEF Staff Time	8,960				
Miscellaneous	200				
Totals	\$58,994	\$52,228.42	\$16,358.15	\$10,199.54 <sup>A/</sup>	\$25,670.73 <sup>B/</sup>
Difference between claimed and booked costs		6,765.58		6,765.58	
Totals	<u>\$58,994</u>	<u>\$58,994.00</u>	<u>\$16,358.15</u>	<u>\$16,965.12</u>	<u>\$25,670.73</u>
	(Note 2)	(Note 3)	(Note 4)	(Note 4)	(Note 4)

Note: Names of individuals deleted.

Schedule Notes:

1. Claimed costs are the same as budgeted in the grant because the grant was awarded after the costs had been incurred. The grant was awarded on May 7, 1980 in support of a meeting which was held from February 24 to 28, 1980.
2. Claimed costs did not equal booked costs and could not be reconciled to booked costs because no records existed showing how claimed costs were developed. Officials at IEF could not explain why claimed costs were greater than booked costs.
3. Booked costs were not itemized by account because booked costs were not identified by account in the grantee's records.
4. Accepted, Questioned, and Unresolved costs are the result of an evaluation of booked costs and are, therefore, not itemized by account.

Explanatory Notes:

- A. Questioned costs consist of items such as costs charged to more than one AID grant, unallowable expenditure of travel funds, charges not applicable to this grant and others.

\$ 1,581.00 On 12/19/79 IEF advanced the World Health Organization \$12,500 to assist on the grant project. WHO sent IEF a statement of its use of the funds and a refund check for \$1,581. Since IEF had expensed the entire advance for its claim, an amount equaling the refund is questioned.

17.23 RCA Global Communications was paid this amount on 12/6/79. There were no invoices or receipts for this charge on file.

194.80 On 12/28/79 \_\_\_\_\_ was advanced \$8,357 for travel of which \$3,251.80 was identified as applicable to this grant. \_\_\_\_\_ claimed \$654.80 for per diem of which only \$460 was allowable, based on per diem rates in effect at that time. The difference is questioned.

4,059.54 On 1/3/80 and 2/14/80 \_\_\_\_\_ was advanced \$12,000 and \$2,746, respectively, of which \$11,746 was identified as being for Bamako meeting expenses. The costs questioned are as follows:

\$1,690.79 The difference between the actual costs vouchered and the advance which was expensed.

1,246.75 The cost of a banquet held for program participants in Bamako on 2/24/80.

Explanatory Notes (Cont):

A.                   \$1,075.00 This represents advances by \_\_\_\_\_ in Bamako to WHO-provided interpreters. These advances were in addition to the \$12,500 advanced to WHO for interpreter services discussed in the first explanatory note. The WHO statement of expenses showed salary and travel costs for the interpreters but did not account for the advances by \_\_\_\_\_ in Bamako. It is possible that the interpreters were reimbursed twice for the same expenses since no accounting was required of them by \_\_\_\_\_ for the \$1,075 and receipt of the advances was not acknowledged by WHO in its statement.

47.00 \_\_\_\_\_ was given \$452 for per diem to attend the Bamako meeting but he claimed only \$405.

\$4,059.54

\$ 62.51 Winkler's Travel Service was paid this amount on 1/14/80 for \_\_\_\_\_'s hotel deposits. The deposits were for a portion of the trip not applicable to this grant.

45.00 Winkler's Travel Service was paid this amount on 1/17/80 for \_\_\_\_\_'s hotel deposit in Bamako. The hotel discovered that it had not credited \_\_\_\_\_'s account for the deposit and refunded it. The refund was not credited to this grant; therefore, the duplicate expense is questioned.

551.00 The General Fund was reimbursed \$3,353.11 on 1/22/80 for \_\_\_\_\_'s travel of which \$551 was identified as pertaining to the Bamako meeting and charged to this grant. When \_\_\_\_\_ submitted his voucher, he determined that the \$551 would be charged to the AID general support grant; therefore, this amount is questioned.

98.96 RCA Global Communications was paid from grant funds for cables not applicable to this grant as follows:

\$19.26 of \$85.04 paid on 2/8/80

31.36 of \$102.59 paid on 3/7/80

48.34 of \$66.02 paid on 4/1/80

\$98.96

Explanatory Notes (Cont):

- A. \$ 1,012.00 \_\_\_\_\_ was advanced \$1,754 for per diem on 2/14/80 of which \$1,012 was charged to this grant. On \_\_\_\_\_'s voucher he determined that all his personal expenses would be charged to the AID general support grant. This amount is therefore questioned.
- 2,372.00 Winkler's Travel Service was paid \$13,972.75 on 2/21/80 for airline tickets of which \$12,596 was charged to this grant. Of this amount \$2,372 was for tickets to Bamako for \_\_\_\_\_ (\$457) and \_\_\_\_\_ (\$1,915). According to IEF officials and the WHO list of course participants, neither of these people attended the meeting. We could not determine the disposition of the paid for tickets; consequently, this amount is questioned.
- 159.50 \_\_\_\_\_ was advanced travel expenses of \$400 by \_\_\_\_\_ in Bamako and issued a check by IEF for \$650.50, both on 2/26/80. The costs questioned is the difference between these advances and allowable per diem and expenses based on actual travel.
- 46.00 This represents a claim for full per diem, including hotel, by \_\_\_\_\_ on the day (2/29/80) return travel to Nairobi commenced, after the Bamako meeting. One-half per diem was questioned for that day.
- \$10,199.54 Total costs questioned

B. Unresolved costs included inadequate accounting for advances and lack of airline and hotel receipts on file to support travel expenses.

- \$10,919.00 The WHO statement accounting for the \$12,500 advance from IEF provided by individual the amounts charged for salaries and travel expenses. The statement did not provide copies of receipts, invoices or vouchers or proof that the amounts indicated were in fact paid to the interpreters, a vendor or other entity.
- 123.00 \_\_\_\_\_ purchased air fare from his advance for \_\_\_\_\_ to fly from Ouagadougou, Upper Volta to Bamako, Mali, according to his travel voucher. No airline receipt or other evidence of use or purchase of this ticket was on file.
- 2,313.00 According to \_\_\_\_\_'s travel voucher, per diem was provided to meeting participants in Mali. Receipts for these advances were on file but no vouchers were. One-half per diem was considered unresolved for participants with no hotel receipts on file. The other half of the per diem is considered unresolved if no airline ticket receipt was on file because actual per diem allowable could not be calculated.



INTERNATIONAL EYE FOUNDATION

Grant No. AID/pha-G-1119

Summary of Costs Claimed, Booked, Accepted, Questioned and Unresolved from  
June 15, 1975 through Completion on December 14, 1978

<u>Account</u>	<u>Claimed</u> (Note 1)	<u>Booked</u> (Note 2)	<u>Accepted</u> (Note 3)	<u>Questioned</u> (Note 3)	<u>Unresolved</u> (Note 3)
Salaries					
Fringe Benefits					
Other Direct Costs					
Travel and Per Diem					
Consultants					
Information Exchange					
Totals	\$369,353.24	\$419,953.49	\$340,368.64	\$35,491.73 <sup>A/</sup>	\$44,093.12 <sup>B/</sup>
Difference between booked costs and funds provided				46.51	
Totals	<u>\$369,353.24</u>	<u>\$419,953.49</u>	<u>\$340,368.64</u>	<u>\$35,538.24</u>	<u>\$44,093.12</u>

Scheduled Notes:

1. Claimed costs are not itemized because some of the vouchers submitted by the grantee could not be found at either IEF or AID. Claimed costs are substantially less than booked costs because the grantee has not submitted a final expense report.
2. Booked costs are not itemized because the grantee's check register is the control record for all cash receipts and disbursements under the grant and the register does not segregate costs by account. Booked costs could not be reconciled to costs claimed because the grantee did not maintain any record of how booked costs were translated into claimed costs for reporting purposes.

Note: Names of individuals deleted.

Scheduled Notes (Cont):

3. Accepted, questioned, and unresolved costs are not itemized because they are the result of evaluating the unitemized booked costs. Booked costs, not claimed costs, were evaluated because the grantee had not made a final claim for expenses even though the grant expired on December 14, 1978. Accepted, questioned, and unresolved costs total \$420,000, the amount advanced to IEF which is also the grant ceiling.

Explanatory Notes:

- A. Questioned costs include disbursements where accountability is clearly lacking or where no basis exists for accepting an item as an allowable expenditure. Examples are overpayments to individuals, missing vendor invoices or receipts and unsupported transfers to other funds.

Payments to individuals were questioned for lack of supporting documentation, insufficient accounting for travel advances or overpayment of travel expenses as follows:

- \$ 103.60 An unexplained payment was made to \_\_\_\_\_ from IEF's Foresight Fund and reimbursed by the grant on 7/18/75.
- 127.50 Air fare and mileage were paid to \_\_\_\_\_ for travel in March and May of 1975 before the grant became effective. There is no provision in the grant for acceptance of pregrant costs.
- 74.00 \_\_\_\_\_ was not required to repay the unused portion of the per diem advance provided for his trip to North Africa in July 1975.
- 6.49 The grant reimbursed the Foresight Fund \$100.00 for travel expenses of \$93.51 incurred by \_\_\_\_\_ on a trip to New York City in July 1975.
- 198.00 Entertainment (\$151.20) and unexplained automobile expenses (\$46.80) for a trip to New York City were incurred by \_\_\_\_\_ in July 1975, paid by the Foresight Fund and reimbursed by this grant.
- 50.00 \_\_\_\_\_ was not required to repay the unused portion of his per diem advance for a trip to Dallas in September 1975.
- 41.14 Entertainment expenses were incurred by \_\_\_\_\_ during a trip to Dallas in September 1975. \_\_\_\_\_ was paid from an IEF account which was reimbursed by the grant.

**MISSING PAGE**  
**NO.** 3 of 14

Explanatory Notes (Cont):

- A.     \$ 65.40 Entertainment expenses and laundry charges in addition to per diem were claimed by \_\_\_\_\_ for a Latin America trip in March 1976.
- 250.00 This amount was paid to \_\_\_\_\_ for professional services. No invoice or receipt was on file.
- 872.15 This amount was paid to \_\_\_\_\_ for air fare and per diem for a trip to Hawaii in May 1976. No voucher or receipts were on file.
- 768.00 Per diem was advanced to \_\_\_\_\_ for travel to Saudi Arabia. No voucher, or receipts were on file.
- 138.00 \_\_\_\_\_ was reimbursed from an IEF account for air fare from Washington, D.C. to Chicago. No voucher or receipts were on file supporting reimbursement of the IEF account by this grant.
- 361.75 \_\_\_\_\_ claimed reimbursement of expenses from December 1975 to June 1976, including unsupported charges for telephone, per diem, printing and reproduction totaling this amount.
- 12.00 This is an additional allowance to \_\_\_\_\_ for air fare from Washington, D.C. to Chicago. No voucher or receipts were on file.
- 120.89 Entertainment expenses for dinner in Washington, D.C. were incurred by \_\_\_\_\_ in August 1976.
- 62.12 The questioned cost includes first class air fare upgrade and duplicate hotel charges for \_\_\_\_\_ on his trip to the Middle East in August 1976.
- 319.38 This was paid to \_\_\_\_\_ for his and \_\_\_\_\_'s transportation to Dar Es Salaam. No voucher or receipts were on file.
- 31.60 Per diem in excess of the maximum allowable was claimed and paid to \_\_\_\_\_ for an August 1976 trip from San Francisco to Washington, D.C.
- 682.67 Entertainment expenses and laundry, in addition to per diem, were reimbursed to \_\_\_\_\_ for his October 1976 trip to Saudi Arabia. Also, rental of car and driver, additional air fare, and overweight charges were questioned for lack of receipts or other documentation.
- 37.28 Per diem was claimed by \_\_\_\_\_ in excess of the maximum allowable for his trip to Las Vegas in October 1976.
- 309.00 This amount was paid to \_\_\_\_\_ for per diem and other expenses for \_\_\_\_\_'s trip to Dubai. No voucher or receipts were on file.

Explanatory Notes (Cont):

- A. \$ 971.00 \_\_\_\_\_ was advanced per diem in November 1976 for his trips to Las Vegas, Africa and Saudi Arabia. No vouchers or receipts were on file for these trips.
- 16.00 \_\_\_\_\_ was advanced \$688 for \_\_\_\_\_'s per diem on his trip to Kenya and India. Although no vouchers or receipts were on file for this trip, \$672.00 was reimbursed to this grant from another fund. The difference is questioned.
- 179.00 Per diem in excess of maximum allowable amounts was paid to \_\_\_\_\_ for his trip to the Middle East and Africa in January and February 1977.
- 13.00 Questioned cost is for the purchase of a gift in Saudi Arabia.
- 250.00 \_\_\_\_\_ received an advance in April 1977 for a trip to El Salvador. No voucher or receipts were on file.
- 193.00 \_\_\_\_\_ received this advance in April 1977 for a trip to New York City. No voucher or receipts were on file.
- 42.00 \_\_\_\_\_ received per diem in excess of maximum amounts allowable for trips to Washington, D.C. and San Francisco in July 1977.
- 212.50 \_\_\_\_\_ received this per diem advance in July 1977 for a trip of unknown destination. No voucher or receipts were on file.
- 257.50 \_\_\_\_\_ was advanced this amount in September 1977 for a trip to Hot Springs, Virginia. No voucher or receipts were on file.
- 40.36 \_\_\_\_\_ was reimbursed per diem in excess of maximum allowable amounts for a trip to Dallas in October 1977.
- 482.00 \_\_\_\_\_ was reimbursed for his wife's air fare from Arizona to Washington, D.C. for a 3-day conference in September 1977.
- 636.00 \_\_\_\_\_ was provided partial payment for a Caribbean Cruise in September 1977.
- 44.98 Per diem was paid to \_\_\_\_\_ in excess of maximum amounts allowable for a trip to Washington, D.C. during October 1977.
- 117.00 \_\_\_\_\_ was reimbursed for entertainment expenses and paid per diem in excess of the maximum allowable amount for a trip to Latin America in November/December 1977.
- 15.31 \_\_\_\_\_ was paid per diem in excess of the maximum amounts allowable for a trip to Dallas in October 1977.

Explanatory Notes (Cont):

- A. \$ 155.53 \_\_\_\_\_ was paid per diem in excess of the maximum amounts allowable for a trip to Saudi Arabia during January 1978.
- 38.50 Entertainment expenses were reimbursed \_\_\_\_\_ on his trip to Yuma, Arizona in February 1978.
- 119.00 Per diem in excess of maximum amounts allowable were reimbursed to \_\_\_\_\_ for his trip to Tunisia in April 1978.
- 500.00 Per diem was advanced to \_\_\_\_\_ for a trip to Barbados in 1978. No voucher or receipts were on file.
- 20.88 \_\_\_\_\_ was reimbursed for laundry charges in addition to per diem during his trip to Tunisia in April 1978.
- 276.00 Per diem was advanced to \_\_\_\_\_ for \_\_\_\_\_'s trip to Honduras in 1978. No voucher or receipts were on file.
- 56.18 Questioned costs for \_\_\_\_\_'s trip to Kenya in July 1978 included entertainment expenses and reimbursement of per diem in excess of maximum amounts allowable. He was paid from an IEF account which was reimbursed from grant funds.
- 246.00 \_\_\_\_\_ was advanced per diem for a trip to England in 1978. No voucher or receipts were on file.
- 14.01 \_\_\_\_\_ was reimbursed per diem in excess of the maximum amount allowable for his trip to New York City in June 1978.
- 180.75 \_\_\_\_\_ was reimbursed for entertainment expenses and per diem in excess of the maximum amount allowable during trips to Brazil in August 1978 and San Francisco and Kansas City in October 1978.
- 212.00 Per diem in excess of the maximum amounts allowable was paid to \_\_\_\_\_ for his trip to various U.S. cities in October 1978.
- 75.00 \_\_\_\_\_ was paid for performing graphic services in October 1978. No invoice or receipts were on file for these services.
- 10.00 \_\_\_\_\_ was erroneously reimbursed for more cost than he claimed for his trip to the United States in October 1978.
- 147.50 Per diem exceeding the maximum amounts allowable was paid \_\_\_\_\_ for a trip to Kansas City in October 1978.
- 730.00 \_\_\_\_\_ was paid per diem for a trip to Egypt during November/December 1978. No receipts or voucher for this trip was on file.

Explanatory Notes (Cont):

A. \$ 15.00 Travel costs were paid \_\_\_\_\_ in January 1979 for  
\_\_\_\_\_ a trip in October 1978. No voucher or receipts were on file.

\$12,699.55

Payments to vendors and other business enterprises were questioned mainly for missing invoices. Those that were questioned only for that reason are scheduled below followed by explanations for those questioned for other reasons.

<u>Amount</u>	<u>Date</u>	<u>Payee</u>
\$ 50.00	8/7/75	NCIH International Health Conference
55.00	8/11/75	Leon Office Machine Co.
75.00	8/15/75	Health Care Delivery Systems Conference
34.00	8/15/75	Americana Hotel
7.00	9/5/75	Volunteers in International Technical Assistance
6.45	9/5/75	U.S. Government Printing Office
3.50	10/2/75	Unipub, Inc.
85.00	10/15/75	The Congressional Monitor
15.00	10/20/75	The Grantmanship Center
11.00	10/20/75	Superintendent of Documents
133.50	11/3/75	Envelopes Unlimited
102.00	11/4/75	Chevy Chase Printing
60.00	11/7/75	Creative Printing
9.56	11/12/75	Pan American Sanitary Bureau
274.56	1/5/76	Publishing Computer Services, Inc.
1,150.00	1/7/76	Creative Bindery and Mailing Service
223.55	1/12/76	Chafitz Equipment Co.
17.85	3/23/76	Johns Hopkins University Press

Explanatory Notes (Cont):

A.	<u>Amount</u>	<u>Date</u>	<u>Payee</u>
	\$ 856.84	6/4/76	D & F Office Furniture Clearance Co.
	234.42	6/9/76	Berkshire Life
	100.00	6/9/76	Berkshire Life
	45.00	8/25/76	Las Vegas Convention Service Co.
	130.00	9/14/76	Pan American Congress of Ophthalmologists
	114.00	9/21/76	Van Slycke and Reeside
	100.00	10/7/76	Travelers Life Insurance
	30.00	12/7/76	Sheraton San Cristobol Hotel
	176.14	1/4/77	Publishing Computer Services, Inc.
	210.40	1/12/77	Maryland Book Exchange
	112.00	2/22/77	Liberty Industrial Supply
	199.37	4/22/77	C & P Telephone
	500.00	7/28/77	Choyce Lens Implant Course
	15.00	8/8/77	C & P Telephone
	7.34	10/25/77	C & P Telephone
	129.59	10/31/77	Postmaster
	44.26	11/1/77	Postmaster
	<u>50.00</u>	6/7/78	Executive World Travel
	\$ 5,367.33		

21.16 This represents the added cost over the single rate for renting 2 twin rooms at the Sheraton Dallas for \_\_\_\_\_ and \_\_\_\_\_ in September 1975.

138.50 A payment to Envelopes Unlimited on 1/5/76 was not supported by a vendor invoice or receipt, and it also appeared to be a duplicate payment of the vendor's invoice paid on 11/18/75.

Explanatory Notes (Cont):

- A. \$ 201.91 IEF paid the Madison Hotel bill for \_\_\_ \_\_\_'s stay in Washington, D.C. during August 1976. The amount paid exceeded maximum allowable costs on a per diem basis by the amount questioned.
- 266.91 The amount questioned was paid to the Army and Navy Club for a dinner in August 1976.
- 38.00 A hotel deposit in Athens for \_\_\_\_\_ was paid through Van Slycke and Reeside on 9/30/76 but there was no evidence on file that \_\_\_\_\_ went to Athens.
- 37.28 A hotel deposit for \_\_\_\_\_ for a room on 10/14/76 in Paris was paid through Van Slycke and Reeside on 9/30/76 but there was no evidence on file that \_\_\_\_\_ was in Paris on the fourteenth.
- 294.65 American Express Co. was paid the questioned amount on \_\_\_\_\_'s account for unexplained charges at the Las Vegas Jockey Club.
- 109.50 The questioned costs were for fruit baskets purchased from Blackstone, Inc. on 9/2/77 as gifts for Saudi Ministry of Health officials.
- 140.00 This is the added cost of first class travel to Dallas for \_\_\_\_\_ in September 1977.
- 43.00 The questioned amount was the difference between the actual ticket receipt and the amount paid Van Slycke and Reeside on 4/11/78 for \_\_\_\_\_'s air fare to Tunisia.
- 156.00 This is the cost of \_\_\_\_\_ air fare to Chicago which was to have been reimbursed by the American Academy of Ophthalmologists and Otolaryngology. The grant was not reimbursed for this charge.
- 350.84 The costs questioned are per diem paid in excess of maximums allowable and mileage for personal business for one of the participants at the Prevention of Blindness Meeting in October 1978.
- 25.20 A room deposit at the In Town Chevy Chase Hotel was paid for \_\_\_\_\_ on 10/11/78. The grant was to be reimbursed but was not.
- 2,033.56 The cost questioned was for airline tickets purchased through Executive World Travel on 12/29/78 (after the grant expired) for travel in January 1979 and for open tickets.

Explanatory Notes (Cont):

- A. \$ 403.86 The cost questioned was for an airline ticket purchased on 1/16/79, after the grant expired, for travel in January 1979.

\$9,627.70

Miscellaneous costs questioned were partly for unsupported disbursements to other IEF funds as follows:

- \$ 808.50 The questioned portion of this reimbursement to the Foresight Fund on 7/18/75 consisted of the purchase of an IBM typewriter for \$808.50 in March 1975, before the grant became effective.

396.94 The questioned portion of this reimbursement to the Foresight Fund on 8/5/75 was a duplicate reimbursement of \_\_\_\_\_'s salary for the first half of the July 1975 pay period which had been reimbursed to the Foresight Fund on 7/18/75.

10,000.00 Funds from this grant were transferred to the AID general support grant (AID/pha-G-1097) to cover operating expenses. The money was not returned resulting in the \$10,000 being carried on this grant's books as an expenditure.

1,419.38 A cashier's check was purchased on 2/26/76 for \_\_\_\_\_ who was in Pakistan. No explanation, vouchers or other documents regarding this expenditure were provided.

87.49 The questioned portion of this reimbursement to the Foresight Fund was for unvouchered and uninvoiced meeting expenses incurred at The Ark in Nyeri, Kenya.

62.75 The questioned portion of this reimbursement to the Foresight Fund was fees for registration of three IEF representatives for luncheons and a banquet at a meeting in Dallas during September/October 1977. The representatives were also paid per diem out of grant funds for this trip.

389.42 The questioned portion of this reimbursement to the General Fund was \$298.00 paid to Van Slycke and Reeside for travel to Yuma, Arizona, by \_\_\_\_\_ for which there was no vendor invoice and \$91.40 for unexplained expenses.

\$13,164.48

\$35,491.73 Total costs questioned

Explanatory Notes (Cont):

- B. Unresolved items include disbursements where some but not sufficient documentation exists in support of accepting an item as a valid grant expenditure. The most common example of this was hotel charges claimed without receipts where other evidence, such as airline ticket receipts or travel vouchers, were provided indicating that the travel did occur.
- \$ 120.00 No hotel receipts were on file for per diem claimed by \_\_\_\_\_ for meetings with USAID officials in Kenya during 1975. One-half of per diem claimed was allowed.
- 187.50 No hotel receipts were on file for per diem claimed by \_\_\_\_\_ for a trip to Kuwait in September 1975. One-half of per diem claimed was allowed.
- 288.00 No hotel receipts were on file for part of per diem claimed by \_\_\_\_\_ for a trip to Africa in October/November 1975. One-half per diem was allowed for these days.
- 1,950.00 \_\_\_\_\_ was paid 13 days consulting fees on 10/23/75, but no billing or IEF consultant report was on file.
- 150.74 \_\_\_\_\_ was reimbursed for purchasing his own airline ticket for a trip to Miami in February 1976. No ticket receipt or other evidence of purchase was on file although King did submit a voucher for the trip.
- 52.50 No hotel receipts were on file for part of per diem claimed by \_\_\_\_\_ for a trip to Latin America in March/April 1976. One-half per diem was allowed for these days.
- 269.00 Van Slycke and Reeside was paid on 4/19/76 for a ticket from Chicago to Tucson to Cleveland for \_\_\_\_\_, but there was no evidence in the file that the ticket was ever used.
- 72.00 \_\_\_\_\_ was reimbursed for purchasing his own airline ticket for a trip to New York City in June 1976. No ticket receipt or other evidence of purchase was on file although \_\_\_\_\_ did submit a voucher for the trip.
- 9,100.00 Certain participants to the II World Congress on the Cornea in 1976 were paid from the AID general support grant amounts ranging from \$200.00 to \$900.00. Documentation available disagreed as to the purpose of these payments which were described as being for honoraria, travel, or hotel expenses. Half of the 26 participants who received money were paid \$200.00 while the others received amounts ranging from \$300.00 to \$900.00. There were no receipts on file for any monies which were paid for travel or subsistence expenses. This grant reimbursed the AID general support grant on 6/14/76.

Explanatory Notes (Cont):

- B. \$11,700.00 There were 39 participants to the II World Congress on the Cornea in 1976 who were paid \$300 each from the Society of Eye Surgeons Fund. The Fund was reimbursed by this grant on 6/14/76. Nineteen of these participants also received funds from the transaction described in the explanatory note immediately preceding this one. The files also contained documentation that described the \$11,700 not as payments to participants but as expenses incurred for consultant/speaker/staff accommodations, exhibits, travel, xeroxing, office supplies, photos, portfolios, postage, security, professional services, vehicle expense and visual aids. Receipts were provided for photo, security and portfolio expenses totaling \$1,732.47. No other receipts were on file. We could not reconcile the conflict in documentation relating to this disbursement; therefore, we consider the entire amount unresolved.
- 465.00 No hotel receipts were provided by \_\_\_\_\_ for 31 days per diem at various times from 12/30/75 to 5/19/76 in Kenya. One-half of per diem claimed was allowed.
- 540.00 \_\_\_\_\_ was paid 4 days consulting fees on 8/2/76 but no billing or IEF consultant report was on file.
- 1,380.00 \_\_\_\_\_ was paid this amount for consulting fees on 8/17/76 but no billing or IEF consultant report was on file.
- 132.00 Van Slycke and Reeside was paid on 9/9/76 for an airline ticket to Nashville, Tennessee for \_\_\_\_\_. There was no ticket receipt or other evidence of its use on file.
- 513.50 No receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to Africa and the Middle East in October 1976. One-half per diem was allowed.
- 705.00 Van Slycke and Reeside was paid for an airline ticket to an unknown destination for \_\_\_\_\_ on 12/29/76. No ticket receipt or other evidence of its use was on file.
- 1,108.00 No hotel receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to Africa and the Middle East in January/February 1977. One-half per diem was allowed.
- 1,553.00 Van Slycke and Reeside were paid for an airline ticket to Saudi Arabia for \_\_\_\_\_ on 1/10/77. No ticket receipts or other evidence of its use was on file. The ticket for \_\_\_\_\_'s January/February 1977 trip during the same time period to Africa and the Middle East was paid for on 1/26/77.

Explanatory Notes (Cont):

- B. \$ 1,540.00 \_\_\_\_\_ was paid 11 days consulting fees on 1/11/77 but no billing or IEF consultant report was on file.
- 424.50 No receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to Africa and the Middle East during October 1976. One-half per diem was allowed.
- 471.00 No receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to Africa and the Middle East in November 1977. One-half per diem was allowed.
- 324.00 Van Slycke and Reeside was paid on 1/24/78 for an airline ticket to Barbados for \_\_\_\_\_. No ticket receipt or other evidence of its use was on file.
- 51.00 Van Slycke and Reeside was paid for a train ticket to New York City for \_\_\_\_\_ on 1/24/78. No ticket receipt or other evidence of its use was on file.
- 252.50 No receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to Geneva in February 1978. One-half per diem was allowed.
- 20.50 No hotel receipts were on file for one day's per diem claimed by \_\_\_\_\_ during his trip to Honduras in April 1978. One-half per diem was allowed for this day.
- 227.50 No hotel receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to Latin America during March 1978. One-half per diem was allowed.
- 125.50 No hotel receipts were on file for part of the per diem claimed by \_\_\_\_\_ for his trip to Kenya in July 1978. One-half per diem was allowed for these days.
- 821.00 IEF purchased an airline ticket from Executive World Travel that was reimbursed by this grant on 7/27/78 for \_\_\_\_\_'s trip to London. No ticket receipt or other evidence of its use was on file.
- 493.60 The Prevention of Blindness Meeting paid \_\_\_\_\_, a participant, for his air fare and was reimbursed by the grant on 9/22/78. There is no ticket receipt or other evidence of purchase by \_\_\_\_\_ on file.
- 466.00 No hotel receipts were on file for per diem claimed by \_\_\_\_\_ for his trip to the United States in October 1978. One-half per diem was allowed.

Explanatory Notes (Cont):

- B. \$ 7,866.10 The General Fund purchased airline tickets for \_\_\_\_\_ , \_\_\_\_\_ , \_\_\_\_\_ and \_\_\_\_\_ for travel to the United States. This grant reimbursed the General Fund on 10/30/78; however, no ticket receipts or other evidence of their use were on file.
- 210.00 Executive World Travel was paid for an airline ticket to Kansas City for \_\_\_\_\_ on 10/20/78. No ticket receipt or other evidence of its use was on file.
- 513.68 \_\_\_\_\_ was reimbursed for purchasing his own airline ticket for a trip to San Francisco, Los Angeles, and Kansas City in October 1978. No ticket receipt or other evidence of purchase was on file.
- \_\_\_\_\_
- \$44,093.12 Total unresolved items

INTERNATIONAL EYE FOUNDATION

GRANT NO. 519-0188

Summary of Costs Claimed, Booked, Accepted, Questioned, and  
Unresolved From July 1, 1977 Through Completion on September 30, 1978

<u>Account</u>	<u>Costs</u>				
	<u>Claimed</u> (Note 1)	<u>Booked</u> (Note 2)	<u>Accepted</u>	<u>Questioned</u> (Note 3)	<u>Unresolved</u>
Salaries and Fringe Benefits	\$30,673.55	\$31,763.53	\$29,384.51	\$1,169.02 <u>A/</u>	\$1,210.00 <u>F/</u>
Program Development	-0-	8.00	8.00		
Other Direct Costs	8,475.06	4,967.64	4,385.44	582.20 <u>B/</u>	
Equipment and Supplies	9,182.82	12,700.94	11,639.05	1,061.89 <u>C/</u>	
Travel and Per Diem	5,998.00	7,083.32	2,010.32	5,073.00 <u>D/</u>	
Shipping	<u>1,618.73</u>	<u>862.27</u>	<u>40.50</u>	<u>821.77</u> <u>E/</u>	
Totals	\$55,948.16	\$57,385.70	\$47,467.82	\$8,707.88	\$1,210.00
Excess of booked over claimed costs				<u>1,437.54</u>	
Totals	<u>\$55,948.16</u>	<u>\$57,385.70</u>	<u>\$47,467.82</u>	<u>\$7,270.34</u>	<u>\$1,210.00</u>

Schedule Notes:

1. Claimed costs were \$851.84 less than budgeted and advanced by AID for this grant. The balance was returned to AID on December 29, 1978.
2. Booked costs were evaluated because claimed costs could not be traced to supporting records and documentation. Also, booked costs could not be reconciled to claimed costs because working papers supporting the accumulation of costs to arrive at claimed costs were not retained.
3. Questioned costs were reduced by \$1,437.54, the amount that booked costs evaluated exceeded claimed costs.

Note: Names of individuals deleted.

Explanatory Notes:

- A. The cost questioned for salaries is a \$1,000 reimbursement to the AID general support grant on 12/13/78 for a payment to \_\_\_\_\_ Support for this payment does not indicate that this salary was earned during the grant period, which ended on 9/30/78. Fringe benefits questioned totaled \$169.02 as follows:

\$135.68 This represents a reimbursement to the Foresight Fund for hospitalization (\$66.68) and pension (\$69.00) payments for \_\_\_\_\_ No invoices or receipts were on file for these payments.

33.34 On 9/2/77 Prudential Insurance Company was paid this amount for \_\_\_\_\_ 's group insurance premium. No invoice or receipt was on file.

\$169.02

- B. Other direct costs questioned include unsupported charges for telephone and telegraph, the expensing of an unused petty cash fund and unsupported payments to individuals.

\$506.93 The General Fund was reimbursed on several occasions for telephone and telegraph charges allocated to this grant. No invoices or receipts were on file for the following reimbursements:

\$ 85.78 on 2/22/78

37.78 on 4/10/78

99.57 on 7/10/78

125.12 on 9/12/78

158.68 on 12/6/78, after the grant expired

50.00 The Foresight Fund was reimbursed this amount on 8/31/77 for petty cash for which there was no evidence of use or benefit to this grant on file.

20.00 The General Fund was reimbursed this amount on 7/10/78 for expenses by \_\_\_\_\_ which were not evidenced by receipts or a voucher on file.

5.27 The General Fund was reimbursed this amount on 9/12/78 for payments to the Postmaster (\$2.68) and \_\_\_\_\_ (\$2.59) not supported by receipts or a voucher on file.

\$582.20 Total other direct costs questioned

Explanatory Notes: (Cont)

- C. Questioned costs for equipment and supplies were made up of unsupported reimbursements to other IEF funds or payments to vendors for which no invoice or other evidence of purchase was on file.

\$ 190.00 On 8/24/77 the AID/Kenya grant was reimbursed this amount for a payment made on 1/2/77, six months before this grant became effective on 7/1/77. There was no invoice or receipts on file for this transaction.

152.10 There were no invoices or other purchase documentation on file for a payment made to Med Com, Inc. on 8/25/77.

250.00 Ediciones PLM was paid this amount on 6/7/78. No invoices or other evidence of purchase was on file.

469.04 The General Fund was reimbursed this amount on 9/12/78 for an undocumented purchase of unknown description.

\$1,061.89 Total equipment and supplies questioned

- D. Questioned costs for travel and per diem were unsupported payments for per diem, rental, and moving to \_\_\_\_\_ in El Salvador.

\$2,623.00 The Foresight Fund was reimbursed this amount on 8/31/77 for advances to \_\_\_\_\_ for housing (\$1,400) and per diem (\$1,223). No receipts or supporting vouchers for these disbursements were on file.

1,400.00 On 11/15/77 \_\_\_\_\_ was advanced this amount for rent in El Salvador. No receipts or supporting vouchers were on file.

1,050.00 On 4/3/78 \_\_\_\_\_ was advanced this amount for rent in El Salvador. No receipts or supporting vouchers were on file.

\$5,073.00

- E. The costs questioned for shipping are 1) an unsupported reimbursement to the General Fund of \$46.50 on 9/12/78 and 2) a payment to International Export Packers on 8/16/77 of \$775.27 for shipping and insurance for which no invoice or receipt was on file.

Explanatory Notes (Cont):

- F. This represents salary reimbursement to the Foresight Fund on 8/31/77 for \_\_\_\_\_'s salary for August was reimbursed to the payroll fund on 8/10 and 8/31 by this grant. Since the salary reimbursement must have been for an earlier period which was not indicated, this amount is considered unresolved because the applicable salary period may have been before the grant became effective on 7/1/77.

INTERNATIONAL EYE FOUNDATION

Grant No. AID/ta-G-1401

Summary of Costs Claimed, Booked, Accepted, Questioned, and Unresolved  
From January 27, 1977 Through Completion on November 10, 1977

<u>Account</u>	<u>Costs</u>				
	<u>Claimed</u>	<u>Booked</u> (Note 1)	<u>Accepted</u> (Note 2)	<u>Questioned</u> (Note 2)	<u>Unresolved</u> (Note 2)
Personnel	\$ 9,425.60	\$10,025.60	\$ 8,905.60	\$ 1,120.00	<u>A/</u>
Travel	34,546.08	34,509.08	6,134.92	2,874.80	<u>B/</u> \$25,499.36 <u>G/</u>
Per Diem	17,760.50	17,710.50	10,681.00	4,488.50	<u>C/</u> 2,541.00 <u>H/</u>
Field Cost	800.00	2,300.00	1,120.85	1,179.15	<u>D/</u>
Manual De- velopment	1,646.20	1,208.20	107.14	1,101.06	<u>E/</u>
Other Costs	<u>4,675.42</u>	<u>4,675.42</u>	<u>4,135.58</u>	<u>539.84</u>	<u>F/</u>
Totals	<u>\$68,853.80</u>	<u>\$70,428.80</u>	<u>\$31,085.09</u>	<u>\$11,303.35</u>	<u>\$28,040.36</u>

Schedule Notes:

1. Booked costs reflect minor reclassification of items that were listed incorrectly on the grantee's claim. Booked costs are greater than claimed by the grantee because the grantee failed to account for mission advances to Vitamin A program participants.
2. Accepted, questioned and unresolved costs equal booked costs, which were evaluated instead of claimed costs because the \$525 provided by each of the missions in Guatemala, Egypt and Kenya was not reflected in claimed costs.

Explanatory Notes:

- A. The cost questioned represents 8 days consulting fees paid to \_\_\_\_\_ from AID/pha-G-1119 funds on 1/11/77 for services performed in November, 1976. Therefore, this grant reimbursed AID grant-1119 for obligations incurred and paid before the effective date (1/27/77) of this grant. There is no provision in the grant for the acceptance of pregrant costs.

Note: Names of individuals deleted

Explanatory Notes (Cont):

B. The \$2,874.80 for travel questioned is mainly the reimbursement of pregrant costs and other unallowable items as follows:

- \$ 53.70 Travmark, Inc. issued an airline ticket to IEF for \$2,101.70 on 2/2/77 for \_\_\_\_\_ 's travel to India, Singapore and Indonesia. Travmark, Inc. rewrote the ticket on 2/24/77 and the revised fare was \$2,048. The refund on this transaction was not credited to the grant.
- 18.00 This represents the difference between the reimbursement to \_\_\_\_\_ of \$30.00 for the purchase of travelers checks and receipts totaling \$12.00 which were on file.
- 60.00 The Mini Bus Limo Service was paid this amount on 2/25/77 but no invoice or receipts were on file.
- 146.80 This is the cost of a cocktail reception held on 2/24/77 by IEF for course participants and instructors. The payment was made to \_\_\_\_\_ .
- 76.00 \_\_\_\_\_ was reimbursed for air fare from New York City on a trip to Washington, D.C. No airline receipt or other evidence or purchase was on file.
- 2,425.30 \_\_\_\_\_ 's air fare to India in November 1976 was paid from AID/afr-G-1266 funds and reimbursed by this grant. This grant became effective on 1/2/77, and there is no provision in it for accepting pregrant costs.
- 89.00 \_\_\_\_\_ was reimbursed this amount for the cost of upgrading \_\_\_\_\_ 's airline ticket to first class on the Bangkok to Delhi leg of his return from Singapore because no coach seats were available on that flight. According to an IEF official, the return portion of the participants trips were left open so that they could schedule their routing for their own convenience. The upgrade of \_\_\_\_\_ 's ticket should not have been charged to the grant since his own actions or lack thereof were the cause of his predicament.
- 6.00 \_\_\_\_\_ was reimbursed this amount because he removed non-convertible rupees from India. Also, the rupees were not submitted to IEF.
- \$2,874.80 Total travel cost questioned

Explanatory Notes (Cont):

C. Most of the \$4,488.50 questioned for per diem was the result of IEF advancing per diem to participants in excess of maximum allowable amounts, based on actual travel, and not recovering the balance at the completion of the traveler's trip.

\$2,659.50 Nine participants were advanced per diem of \$1,250.50 each for travel to India, Singapore and Washington, D.C. Based on actual travel, only \$955 per diem was allowable for the trip. The following persons should have reimbursed the grant \$295.50 each for overpayment of per diem:

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(received \$525 of advance from USAID/Guatemala)

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(received \$525 of advance from USAID/Egypt)

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(received \$525 of advance from USAID/Kenya)

\$ 542.50 \_\_\_\_\_ was also advanced \$1,250.50 for per diem during travel to India, Singapore and Washington, D.C. Based on actual travel he also would have been allowed \$955 per diem except that he stayed with friends while in Washington, D.C. The questioned costs are the result of overpayment of per diem for the total trip (\$295.50) plus a reduction of allowable per diem while in Washington, D.C. for not incurring hotel expenses (\$247).

330.50 \_\_\_\_\_ was also advanced \$1,250.50 per diem during travel to India, Singapore and Washington, D.C. Based on actual travel he also would have been allowed \$955 per diem except that he spent one day less than the other participants in Washington, D.C. The questioned costs are the overpayment of per diem to \_\_\_\_\_ which should have been reimbursed to the grant.

136.50 \_\_\_\_\_ was advanced \$639.50 for per diem during travel to Washington, D.C. Based on actual travel, only \$503 per diem was allowable for the trip. The difference is questioned.

Explanatory Notes (Cont):

- C. \$ 10.00 \_\_\_\_\_ was paid \$106.25 for per diem during travel to Washington, D.C. Based on actual travel, only \$96.25 should have been allowed. The difference was questioned.
- 28.75 \_\_\_\_\_ was paid \$63.75 per diem for an overnight visit to Washington, D.C. Based on actual travel, only \$35 should have been allowed. The difference was questioned.
- 26.50 \_\_\_\_\_ was paid \$42.50 for per diem during a day trip to Washington, D.C. Since she did not stay over night, a hotel allowance should not have been provided and is questioned.
- 11.25 \_\_\_\_\_ was paid \$63.75 for per diem on an overnight trip to Washington, D.C. \_\_\_\_\_ claimed actual costs of \$39.88 but could have been allowed \$52.50 on a per diem basis. The difference is questioned.
- 36.25 \_\_\_\_\_ was paid \$106.25 for per diem during a trip to Washington, D.C. Based on actual travel, only \$70 should have been allowed. The difference is questioned.
- 6.50 \_\_\_\_\_ was paid \$127.50 for per diem during a trip to Washington, D.C. Based on actual travel only \$121 should have been allowed. The difference is questioned.
- 5.00 \_\_\_\_\_ was paid \$127.50 for per diem during a trip to Washington, D.C. Based on actual travel, only \$122.50 should have been allowed. The difference is questioned.
- 86.25 \_\_\_\_\_ was paid \$191.25 for per diem during three overnight trips to Washington, D.C. Actual travel times could not be determined so one-half per diem was allowed for each travel day. Based on this, \_\_\_\_\_ was overreimbursed this amount for per diem on these trips.
- 220.00 \_\_\_\_\_ was reimbursed \$220.00 from AID/pha-G-1119 funds for per diem during a trip to India in November 1976, before the grant became effective. This grant reimbursed AID-1119, but there is no provision for payment of pregrant expenses in the grant.
- 20.00 \_\_\_\_\_ was paid \$63.75 for per diem during a trip to Washington, D.C. \_\_\_\_\_ claimed actual costs of \$26.48 but could have been allowed \$43.75 on a per diem basis. The difference is questioned.
- 157.00 \_\_\_\_\_ was paid \$280 for per diem during a trip to India. Based on actual travel, only \$123 was allowable for the trip. The difference is questioned.

Explanatory Notes (Cont):

C. \$ 80.00 \_\_\_\_\_ was paid \$150 per diem for an overnight trip to Washington, D.C. Based on actual travel, only \$70 was allowable. The difference is questioned.

80.00 \_\_\_\_\_ was paid \$150 per diem for an overnight trip to Washington, D.C. Based on actual travel, only \$70 was allowable. The difference is questioned.

52.00 \_\_\_\_\_ was paid \$150 per diem for a trip to Washington, D.C. Based on actual travel, only \$98 was allowable. The difference is questioned.

\$4,488.50 Total per diem questioned

D. Although only \$800 was claimed as field costs, IEF advanced \_\_\_\_\_ \$2,300 for field expenses which were claimed as travel (\$1,000) and per diem (\$500). The \$1,000 was used for local travel in India and Singapore, gratuities, phone calls, film developing, and machine repair. The \$500 was used to rent the meeting room and hold a dinner for program participants in Singapore. Questioned costs are the result of (1) IEF expensing the advance to \_\_\_\_\_ even though he claimed to have spent only \$1,770.34 of it and (2) our evaluation of \_\_\_\_\_'s claim.

\$ 529.66 The difference between the \$2,300 advance to \_\_\_\_\_ and the \$1,770.34 he claimed to have spent.

201.67 IEF held a dinner for program participants at the conclusion of the meetings in Singapore. This is not an allowable expense.

190.07 This item was described as a site visit by \_\_\_\_\_ in his claim to IEF but the trip was to Thekkadi, a game park in India.

102.11 Room service charges in Singapore were not explained. These could have been allowed if they were meeting, and not personal, expenses.

2.24 Phone calls to set up the Thekkadi trip were not allowed.

42.55 This was a charge for film developing which was not supported by an adequate receipt.

110.85 No receipts were on file for film reproduction (\$92.85) or dictaphone repair (\$18).

\$1,179.15 Total field costs questioned

E. The manual development cost questioned was a \$1,101.06 payment to \_\_\_\_\_ on September 21, 1978, almost one year after the grant expired. IEF requested a no-cost grant extension in order that these costs could be paid but were denied the extension by AID. Also, there is no supporting documentation for this payment on file.



Explanatory Notes (Cont):

H. In each case, one-half of per diem allowed is considered unresolved because hotel receipts were not submitted. This was the situation for most of the participants who traveled to India and Singapore. Full per diem was allowed for participants while staying in Washington, D.C.

\$2,475.00 Per diem of \$225.00 each is considered unresolved because hotel receipts were not submitted for travel to India and Singapore by

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_,  
\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_,  
\_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_.

18.00 \_\_\_\_\_ did not submit his hotel receipt for an overnight stay in Delhi, India on 2/27/77.

48.00 \_\_\_\_\_ did not submit his hotel receipt for travel to India in March 1977.

\$2,541.00 Total unresolved per diem.

INTERNATIONAL EYE FOUNDATION

Grant No. AID/pha-G-1097

Summary of Costs Claimed, Booked, Accepted, Questioned and Unresolved  
from April 1, 1975 through Completion on March 31, 1977

<u>Account</u>	<u>Costs</u>			
	<u>Claimed</u>	<u>Booked</u>	<u>Accepted</u>	<u>Questioned</u>
Survey	\$ 6,750.61			
Organization and Support	62,768.15			
Paramedical	49,471.63			
Participants to U.S.	51,921.72			
Junior Specialists	164,534.55			
Eye Bank Distribution	27,622.41			
Administration	<u>118,823.04</u>			
Totals	<u>\$481,892.11</u>	<u>\$648,589.95</u> <sup>A/</sup>	<u>\$421,487.59</u> <sup>B/</sup>	<u>\$48,512.41</u> <sup>C/</sup>
	(Note 1)	(Note 2)	(Note 3)	(Note 3)

Schedule Notes:

1. Claimed costs exceeded the grant amount, but payment to the grantee was limited to the grant ceiling of \$470,000.
2. Booked costs for like charges were accumulated over the life of the grant under different account headings. Booked costs are not itemized because they are not reconcilable to claimed costs, and it was not possible to reconstruct booked costs into the claimed accounts since no worksheets were retained showing how claimed costs were developed.
3. Our analysis of costs was done on the basis of identifying allowable costs up to the grant ceiling from all costs booked under this grant. This approach was an effort to reduce the reporting involved and audit time required in evaluating the numerous small and unsupported charges that make up much of the grantee's contribution in excess of claimed costs. Questioned costs are the difference between costs claimed and accepted.

Note: Names of individuals deleted.

Explanatory Notes:

A. Booked costs are comprised of expenditures under the grant, transfers to other funds, and voided checks. Transfers to other funds were \$156,123.15 while voided checks equaled \$8,651.93. Booked costs do not include transfers to the grant account from other IEF funds of \$77,756.00 and refunds of \$3,019.03.

B. Accepted costs include the following:

\$256,543.27	Salaries, social security, and pensions
100,983.20	Stipends and fellowships
9,565.57	Group hospitalization
50,229.59	Travel costs
2,050.00	Professional services
253.32	Books and subscriptions
72.93	Paramedical
<u>1,789.71</u>	Miscellaneous
<u>\$421,487.59</u>	Total

C. Costs questioned of \$48,512.41 are the difference between the grant ceiling and accepted costs. There are over 100 disbursements from grant funds plus disbursements from the \$77,756 transferred to this grant from other funds which may account for the questioned transactions. These items generally are either disbursements not supported by acceptable documentation such as invoices or receipts or are expenditures made after the grant expired.

INTERNATIONAL EYE FOUNDATION

Grant No. AID/Asia-G-1072

Summary of Costs Budgeted, Booked, Accepted, Questioned, and  
Unresolved From January 25, 1974 Through Completion on January 24, 1975

<u>Account</u>	<u>Costs</u>				
	<u>Budgeted</u>	<u>Booked</u>	<u>Accepted</u>	<u>Questioned</u>	<u>Unresolved</u>
Salaries and Stipends	\$ 41,500	\$ 47,819.78	\$ 25,489.02	\$ 5,916.25 <sup>A/</sup>	\$16,414.51 <sup>F/</sup>
Travel and Transportation	27,074	39,317.33	26,483.98	9,088.21 <sup>B/</sup>	3,745.14 <sup>G/</sup>
Per Diem	35,952	25,572.00	10,568.00	4,436.00 <sup>C/</sup>	10,568.00 <sup>H/</sup>
Equipment and Supplies	59,600	68,898.82	64,424.03	4,474.79 <sup>D/</sup>	-0-
Other Direct	<u>2,379</u>	<u>5,386.38</u>	<u>3,123.01</u>	<u>1,741.92</u> <sup>E/</sup>	<u>521.45</u> <sup>I/</sup>
Totals	\$166,505	\$186,994.31	\$130,088.04	\$25,657.17	\$31,249.10
Excess of booked over budgeted costs				<u>20,489.31</u>	
Totals	<u>\$166,505</u>	<u>\$186,994.31</u>	<u>\$130,088.04</u>	<u>\$ 5,167.86</u>	<u>\$31,249.10</u>
	(Note 1)	(Note 2)	(Note 3)	(Note 3)	(Note 3)

Schedule Notes:

1. AID advanced IEF \$195,805.84, considerably more than the \$166,505 budget or grant ceiling. The grantee has repaid all funds advanced in excess of claimed costs.
2. Although booked costs exceeded the grant ceiling, the grantee claimed only \$165,805.84, \$699.16 less than the grant ceiling.
3. We evaluated booked costs because the primary ledger for this grant was the check register. Booked costs according to the check register could be traced to supporting documents. Claimed costs could not. Booked costs could not be reconciled to claimed costs because the workpapers supporting the claims were not retained by the grantee. Questioned costs were reduced by the amount that booked costs exceeded claimed costs.

Note: Names of individuals deleted.

Explanatory Notes:

- A. This amount represents salaries paid before and after the grant was effective, no credit for refund of stipend advanced, and unaccounted for payment of retirement benefits.

\$2,253.55 On 2/14/74 this grant reimbursed the AID general support grant for salary payments to \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_. The exact period covered by the salary payments is not clear from the records but appears to be mostly, if not entirely, before the grant became effective on 1/25/74.

832.00 On 7/12/74 \_\_\_\_\_ was advanced \$2,002 for stipend while in Bangladesh. Based on his length of stay in Bangladesh, \_\_\_\_\_ should have returned \$832 to IEF. He did in fact return \$806 but it was not credited to this grant.

1,983.13 Five checks to IEF Retirement were drawn on the Bangladesh account for \$765.99, \$13.38, \$1,169.06, \$13.88, and \$20.82 during August 1974. The IEF Executive Director speculated that these checks were probably for premium reimbursements but no documentation was on file in support of these amounts.

847.57 This represents payroll charges for February paid on 2/12/75 (\$303.52) and 2/19/75 (\$544.05). These charges were evidently incurred and paid after the grant expired.

\$5,916.25

- B. Travel and transportation questioned consists mainly of charges 1) after the grant expired, 2) where there are no supporting invoices or receipts, or 3) where circuitous routes exceeding the least costly fares were paid for airline tickets.

\$ 175.22 This amount was provided to \_\_\_\_\_ on 3/2/74. There was no explanation provided or voucher or receipts on file.

106.30 This amount was provided to \_\_\_\_\_ on 7/13/76 for hotel and taxi charges in July 1976. These charges were long after the grant expired on 1/24/75.

19.40 This represents the added cost for \_\_\_\_\_ to extend his ticket from Delhi to Agra, India for personal reasons. IEF paid for the extension with grant funds.

326.09 This is the added cost to provide \_\_\_\_\_ an airline ticket around the world instead of the least costly route to and from Bangladesh plus hotel deposits which were considered in his per diem claim.

Explanatory Notes (Cont):

- B. \$ 100.18 This represents the added cost of providing \_\_\_\_\_ an around the world airline ticket in lieu of the least costly ticket to and from Bangladesh.
- 14.36 This amount was paid to \_\_\_\_\_ on 4/9/74 for unexplained reasons. No voucher or receipts were on file.
- 82.40 Amounts of \$41.85 and \$40.55 were paid to \_\_\_\_\_ on 5/17/74 and 7/31/74, respectively. No explanation for the payment, voucher, or receipts were on file.
- 10.95 \_\_\_\_\_ was paid \$203.10 on 5/17/74 but receipts for only \$192.15 were on file. There was no explanation provided for the unsupported amount.
- 2,747.20 \_\_\_\_\_ was paid this amount on 12/17/76 for travel about 11 months after the grant expired. No explanation was provided.
- 33.00 This amount was paid to the Dunfey Family Corporation for a deposit on accommodations for \_\_\_\_\_ in New Hampshire. The grant was to be reimbursed by \_\_\_\_\_ but wasn't.
- 288.30 The original ticket purchased by IEF for \_\_\_\_\_ 's travel to Bangladesh cost \$2,055. During the trip he had his ticket rewritten at least three times. The lowest fare on these rewrites was \$1,766.70 and the difference to \$2,055 is questioned.
- 61.45 This represents the added cost of providing \_\_\_\_\_ an around the world airline ticket in lieu of a least costly ticket to and from Bangladesh.
- 161.32 The questioned cost is the added airfare to send \_\_\_\_\_ to Indonesia on other IEF business during his trip to Bangladesh.
- 334.00 This amount was paid to Van Slycke and Reeside on 11/24/76, about 10 months after the grant expired. No explanation, invoice or receipts were on file.
- 254.48 This amount was paid to Sri Lanka International Eye Bank on 6/21/74. No explanation, invoice or receipts were on file.
- 100.00 This amount was paid to \_\_\_\_\_ on 8/2/74 for unknown reasons. No voucher or receipts were on file.
- 174.73 On 12/9/74 the AID general support grant was reimbursed this amount reportedly for the purchase of an airline ticket for \_\_\_\_\_. There were no invoices, vouchers, or receipts on file.

Explanatory Notes (Cont):

- B. 416.70 On 1/8/75 IEF paid \_\_\_\_\_ this amount for unknown reasons. No voucher or receipts were on file.
- 3,682.13 From May through July 1976 IEF made five payments to \_\_\_\_\_ totaling this amount for travel to the United States from Bangladesh. These expenses were incurred more than a year after the grant expired.
- \$9,088.21 Total travel and transportation questioned
- C. Per diem costs questioned were for overpayment of per diem by IEF to program participants while on trips to Bangladesh. Costs questioned were the difference between per diem advanced to the traveler and per diem allowed based on actual travel as follows.
- \$ 294 \_\_\_\_\_ was advanced \$5,250 but should only have been allowed \$4,956.
- 152 \_\_\_\_\_ was advanced \$1,874 but should only have been allowed \$1,722.
- 756 \_\_\_\_\_ was advanced \$1,176 but should only have been allowed \$420.
- 210 \_\_\_\_\_ was advanced \$1,680 but should only have been allowed \$1,470.
- 210 \_\_\_\_\_ was advanced \$1,890 but should only have been allowed \$1,680.
- 252 \_\_\_\_\_ was advanced \$840 but should only have been allowed \$588.
- 840 \_\_\_\_\_ was advanced \$1,638 but should only have been allowed \$798.
- 1,722 \_\_\_\_\_ was advanced \$3,444 but should only have been allowed \$1,722. Records show that \_\_\_\_\_ refunded \$1,520 of his advance to IEF, but the money was not credited to this grant.
- \$4,436 Total per diem questioned
- D. Equipment and supplies were questioned mainly because supporting purchase invoices were not on file or the purchase obligations were incurred after the grant expired.

Explanatory Notes (Cont):

- D. \$ 88.94 An order on 1/31/75 to the C. V. Mosby Co. was paid for in February 1975. The entire transaction occurred after the grant expired.
- 1,145.75 A microscope from the Mentor Division, Codman and Shurtleff was ordered on 1/29/75 and paid for on 6/17/75. The entire transaction occurred after the grant expired.
- 163.73 A check written to Capital Hospital Supplies on 4/22/74 for \$4,209.99 was for payment of 12 outstanding invoices totaling \$4,046.26. The difference is questioned.
- 511.00 The Storz Instrument Co. was paid this amount on 10/10/75, about 9 months after the grant expired, for unknown reasons. No invoice or receipts for this transaction were on file.
- The amounts paid to the following payees were not supported by invoices, vouchers or receipts.
- 229.95 \_\_\_\_\_ on 4/9/74
- 12.50 Little, Brown and Co. on 4/17/74
- 206.77 \_\_\_\_\_ on 8/9/74
- 193.89 \_\_\_\_\_ on 10/18/74
- 200.00 \_\_\_\_\_ on 11/7/74
- 1,722.26 Storz Instrument Co. on 12/31/74
- \$4,474.79 Total equipment and supplies questioned

- E. Other direct costs were questioned because the obligation was incurred after the grant expired, no supporting invoices or receipts were on file, or the grantee apparently paid the obligation twice from grant funds.
- \$ 360.46 No invoices or receipts were on file for payments made to C&P Telephone for \$153.15 and \$207.31 on 8/13/74 and 1/7/75, respectively.
- 449.24 C&P Telephone was paid this amount on 2/12/75, after the grant expired. No explanation, invoice or receipts were on file.
- 123.20 RCA Global Communications charges of \$135.52 applicable to this grant for March and April 1974 were paid by IEF on 6/3/74. The entire IEF bill for March of \$123.20 was again paid by IEF on 8/9/74. The 8/9/74 payment may be duplicative of the one on 6/3/74 but in any case is not applicable to this grant.

Explanatory Notes (Cont):

- E. \$ 56.20 A 7/8/74 payment to \_\_\_\_\_ of \$107.59 for phone charges by \_\_\_\_\_ was supported by two copies of the same invoice. All duplicate charges were questioned.
- 452.82 The Sri Lanka International Eye Bank was paid this amount on 5/14/75 in response to an invoice dated 5/2/75, months after the grant expired. No other explanation was available.
- 150.00 The Sheie Eye Institute was paid this amount on 5/3/76, more than a year after the grant expired. No other explanation, invoice, or receipts were on file.
- 150.00 The Eye Research Institute was paid this amount on 5/7/76 for Management of Trauma Clinic registrations. The Clinic was to be held from 6/17-19/76. This transaction occurred more than a year after the grant expired.

\$1,741.92 Total other direct costs questioned

- F. Unresolved costs for salaries and stipends involve the payment of full salaries for headquarters personnel from grant funds and inadequate documentation for determining the appropriateness of stipend payments.

\$8,382.74 Full salaries were paid from grant funds for the medical director (\$4,347.73) and program officer (\$4,035.01) from grant inception to 5/15/74. It is unlikely that these IEF headquarters personnel worked full time on this grant, which was one of three AID grants in effect at the time. Also, these personnel perform regular duties on other IEF business unrelated to AID matters.

5,797.77 The salary of a secretary/bookkeeper was paid from grant funds for the period 2/1/74 to 1/31/75. The allocation of her total salary to this grant is questionable.

1,200.00 \_\_\_\_\_ was advanced this stipend for work performed in Bangladesh. The file did not indicate his salary rate; therefore, we could not calculate the accuracy of the advance based on actual time spent in Bangladesh.

1,034.00 \_\_\_\_\_ was advanced this stipend for work performed in Bangladesh. The file did not indicate his salary rate but we were able to determine that he spent only 19 days in Bangladesh. Since he was also advanced per diem sufficient to cover about 40 days in Bangladesh, we can conclude that he did not stay there as long as expected. None of his stipend was refunded.

\$16,414.51 Total salary and stipend unresolved

Explanatory Notes (Cont):

- G. Unresolved costs charged to travel and transportation were purchases of airline tickets for travelers by IEF for which there was no evidence of use. No ticket receipts or vouchers were on file for travel performed in each case.

\$ 84.64 Helft World Travel was paid this amount on 6/3/74 for \_\_\_\_\_  
\_\_\_\_\_ 's airfare from Minneapolis to Washington, D.C.

1,661.00 Van Slycke and Reeside was paid this amount on 6/3/74 for \_\_\_\_\_  
\_\_\_\_\_ 's airfare to Bangladesh.

1,791.69 Van Slycke and Reeside was paid this amount on 7/11/74 for \_\_\_\_\_  
\_\_\_\_\_ 's airfare to Bangladesh.

207.81 Van Slycke and Reeside was paid this amount on 8/9/74 for airfare  
to Washington, D.C., for \_\_\_\_\_ from Richmond, Virginia; \_\_\_\_\_  
\_\_\_\_\_ Hartford, Connecticut; and \_\_\_\_\_ from Boston, Massachusetts.

\$3,745.14 Total unresolved travel and transportation

- H. The costs unresolved for per diem are for one-half of allowable per diem not supported by hotel receipts for travelers to Bangladesh in each case.

\$ 2,478

861

210

735

3,890

840

294

861

399

\$10,568 Total per diem unresolved

- I. This amount is a payment to C&P Telephone on 7/24/74. The total telephone bill for one month was paid from this grant although the policy of IEF and the practice employed for other months was to allocate phone charges direct to the appropriate grant or IEF private fund.

## LIST OF RECOMMENDATIONS

### Recommendation No. 1

The grant officers (SER/CM) should review and settle the questioned and unresolved costs presented in Exhibits B through I of this report.

### Recommendation No. 2

The grant officers (SER/CM) should assure themselves that IEF's procedures for submitting claims under AID grants have been revised in order to provide reports that accurately reflect the financial status of the grants at any point in time and provide a reference point for verification of the claims to supporting documentation.

LIST OF REPORT RECIPIENTS

Deputy Administrator	1
Assistant Administrator, Bureau for Program and Management Services	1
Office of Financial Management	1
Director, Office of Contract Management	5
General Counsel	1
Office of Development Information and Utilization, S&T/DIU	4
Office of Legislative Affairs, LEG	1
Audit Liaison Office, AA/SER	1
Inspector General	1
RIG/A/Cairo	1
RIG/A/Manila	1
RIG/A/Karachi	1
RIG/A/Nairobi	1
RIG/A/LA	1
RIG/A/Abijan	1
IG/PPP	1
AID/II	1
IG/EMS/C&R	16