U.S. AGENCY FOR
INTERNATIONAL
DEVELOPMENT

January 30, 1998

MEMORANDUM

FOR: Director, USAID/Guatemala, William S. Rhodes,

FROM: IG/A/PA, David M. Conner

SUBJECT: Audit of USAID/Guatemala's Review and Certification of Unliquidated Obligations for Project and Non-project Assistance, Report No. 9-000-98-00 1-F

This memorandum is our report on the subject audit. In preparing this report, we considered your written comments on our draft report and included them as Appendix II.

This report contains four recommendations. We concur with your plans with respect to Recommendation Nos. 2, 3, and 4. As for Recommendation No. 1, we do not concur with your decision not to deobligate $336,870.85 related to grant agreement no. 520-0398-G-00-2280. We did, however, revise the report to reflect the fact that one of the obligations originally covered by this recommendation has been deobligated. Please provide us written notice within 30 days of any additional information related to actions planned or taken to carry out this recommendation.

The representation letter you provided in connection with this audit was acceptable. As a result, this report does not contain qualifying language on the positive aspects of the Mission's performance.

I appreciate the cooperation extended to my staff during the audit.

Background

This audit is part of the Office of the Inspector General's (OIG) worldwide review of the Agency's obligations for project and non-project assistance. The OIG's Division of Performance Audits (IG/A/PA) is leading this worldwide effort, helped by auditors from all OIG offices of Regional Inspectors General.

The worldwide audit is limited to obligations for project and non-project assistance that had unliquidated balances on September 30, 1996. It does not cover obligations funded with U.S.-owned local currency, obligations for disaster relief, or obligations maintained by USAID for the Trade and Development Agency.

The statistical sampling method known as Probability Proportionate to Size was used to select USAID sites for detailed audit work. USAID/Guatemala was one of 19 sites selected in this manner. The sampling methodology also determined the number of unliquidated obligations to be selected and reviewed at each site. The obligations reviewed, including those at USAID/Guatemala, were randomly selected from the unliquidated obligations which were outstanding at each site as of September 30, 1996.

Mission records show that, as of September 30, 1996, USAID/Guatemala had unliquidated obligations for project and non-project assistance with balances totaling $52.9 million. See Appendix IV.

Audit Objective

The worldwide audit was designed to answer the following question:

> Did USAID/Guatemala review and certify its unliquidated obligations for project and non-project assistance in accordance with U.S. laws and regulations and Agency policies and procedures?

To test the effectiveness of USAID's internal control systems related to this objective, we, among other steps, reviewed randomly selected obligations at randomly selected missions, including USAID/Guatemala, to decide whether the obligations were valid when recorded and whether their unliquidated balances complied with Agency funding guidelines.

Appendix I contains a discussion of the scope and methodology for audit work conducted at USAID/Guatemala.

Audit Findings

> **Did USAID/Guatemala review and certify its unliquidated obligations for project and non-project assistance in accordance with U.S. laws and regulations and Agency policies and procedures?**

For the **15** obligations tested, USAID/Guatemala generally reviewed and certified its unliquidated obligations for project and non-project assistance in accordance with U.S. laws and regulations. We found no invalid obligations or commitments among the items tested, but 3 of the **15** obligations tested appeared to have balances that were no longer needed. While the Mission generally complied with Agency policies and procedures for conducting periodic Section 13 11 reviews, we did note that reviewers did not examine obligated funds which had not been committed (subobligated), nor did they always adequately annotate their review sheets. In addition, the Mission did not consistently comply with Agency forward funding guidelines.

, Audit Found No Invalid Obligations

Section 150 l(a) of Title 3 1 of the U.S. Code states that amounts shall be recorded as obligations only when supported by documentary evidence. The U.S. General Accounting Office asserted that the nine criteria in this section taken together may be said to comprise the "definition" of a valid obligation. We found no invalid obligations or commitments among the obligations and commitments selected for detailed review.

Some Obligation Balances Were No Longer Needed

Three of the 15 unliquidated obligations reviewed during this audit had balances that were no longer needed for the purposes for which they had been obligated: in one case, there is no expectation that planned activities will be completed; in the two other cases, the total amounts expended were less than the amounts obligated, and the remaining balances were no longer needed. Based on our draft report, the Mission deobligated the excess obligation of grant GA-520-0374 and has agreed to deobligate the balance related to grant 520-0357.

Recommendation No. 1: We recommend that USAID/Guatemala deobligate $344,367.47 in excess obligation balances as described in Appendix III of this report.

Our review uncovered three obligations with balances that were no longer needed. One of the obligations was a minor amount remaining from grant GA-520-0374 which the Mission deobligated subsequent to our draft report. Circumstances related to the remaining two balances are discussed below.

Grant Agreement No. 520-0398-G-00-2280

At the end of fiscal year 1992, USAID/Guatemala awarded and fully funded a three-year grant to Fundación DIG for Centro Estna in the amount of

$596,217. In May 1995, the Mission suspended the grant when the grantee proved unresponsive to the recommendations of an external evaluation. Although several Mission officials recommended that the grant be terminated and its unspent funds deobligated, the still suspended grant was extended to August 1997 on instructions from the U.S. Ambassador. In May 1997, at the time of our review, the grant was still suspended, and there was expectation that the grantee would or should complete the scope of work covered by the grant agreement. Although the Mission reported, both during our audit and in its comments to our draft report, that it has spent a great deal of time and effort working with the grantee to develop a new scope of work for the grant's unliquidated balance of $336,870.85, no new plan has been developed.

As we advised the Mission in our draft report, GAO has held that a grant amendment which changes the scope of a grant to such an extent that it amounts to a substitute grant extinguishes the old obligation and creates a new one. It was our opinion that the new activities contemplated by the Mission for the grant amendment would amount to a substitute grant and a new obligation. As a new obligation, the amendment would require new funds. In other words, the unspent funds associated with the original agreement could not be used to fund the significantly different activities proposed for the amendment. Because there are no plans to complete the activities covered by the original obligation, the unspent funds associated with this obligation should be deobligated.

Grant Agreement 520-0357

The unliquidated balance included an uncommitted balance of $7,495.89 for which USAID/Guatemala project officials expressed no future need. The Mission did not identify this uncommitted balance as excess during its Section 13 11 review for Fiscal Year 1996 because the Mission did not review the uncommitted balances of unexpired projects. In its comments to our draft report the Mission agreed that these funds should be deobligated. We will advise M/MPI that we and the Mission concur upon a plan of action.

The Mission Did Not Comply With
Agency Forward Funding Guidelines

Each year, USAID/Washington issues instructions for annual budget submissions to be prepared by its various operating units. Typically these instructions include guidelines for estimating the amount of funds which should be obligated for various categories of activities. Our review of randomly selected obligations showed that USAID/Guatemala has not always complied with these guidelines when obligating funds for new and continuing activities. This appeared to have been caused, in large part, by the fact that those Mission staff members who have primary responsibility for preparing project-level and activity-level funding actions were not aware or were only vaguely aware of the guidelines.

Recommendation No. 2: We recommend that USAID/Guatemala inform project and activity managers of Agency forward funding guidelines and institute procedures to ensure that the guidelines are considered when project and activity budgets are prepared and contracts and grant agreements are funded.

USAID's instructions for calculating the amount of funds which should be obligated at certain times for various types of activities are referred to as "forward funding guidelines." They state that, generally, obligations should be sufficient to fund anticipated expenses for no more than 12 months beyond the end of the fiscal year in which the obligation takes place. Obligations for participant training, construction activities, policy-conditioned non-project assistance and new projects were subject to somewhat different standards. For example, obligations for new projects or activities should provide funding for at least 18 months, but not more than 24 months.

For this audit, we randomly selected and reviewed 15 obligations which had unliquidated balances on September 30, 1996, to determine whether the balances were still needed and whether the obligations had been funded in accordance with the Agency's forward funding guidelines.

We applied the guidelines as follows:

Obligations for new activities - In general, we considered obligation or commitment balances to be reasonable as of September 30, 1996, if they provided funds for anticipated expenses for a period of 24 months following the date of obligation or commitment, or through September 30, 1997, whichever was later.

Obligations for continuing *activities -* In general, we considered obligation or commitment balances to be reasonable as of September 30, 1996, if they provided funds for anticipated expenses (1) for the 12-month period ending September 30, 1997; (2) through the expiration date of the obligating or commitment document: or (3) through the project assistance completion date, whichever was earlier. In making these assessments, we considered whether balances of other funding increments affected the continuing need for part or all of the unliquidated balance being audited.

During our review, we found that obligations and commitments had not been funded in compliance with Agency guidelines. Illustrative examples are described below.

> Excessive commitment - A PASA (Participating Agency Service Agreement) was amended to provide $190,000 for in-country costs for an additional 43 months from September 1996 to March 2000. If forward funding guidelines for a continuing activity had been followed, only those expenses anticipated through September 1997 would have been funded. However, the full period, a total of 43 months, was funded. We estimated that $126,665[1] of the commitment exceeded the Agency's forward funding guidelines and should be decommitted. We are not making a recommendation related to these funds because the Chief of the Environmental and Natural Resources Division agreed that the contract should not have been fully funded and agreed to decommit the excess funds.

> Excessive or premature obligations - Example 1: An obligation of about $525,000 was executed on March 29, 1990, but no commitments against the funds were executed until March 17, 1992, suggesting that the funds were not needed within a reasonable period following the date of the obligation. Example 2: A 1989 grant was increased by $1.1 million on September 24, 1992. However, no commitments were executed against these funds for almost two years. Even then, only $383,535 was committed.

Mission staff attributed these practices to several factors, some of which are now moot.

- In past years, a generous budget for activities in Guatemala allowed for multi-year funding actions and large pipelines. More recently, however, smaller budget allocations for activities in Guatemala led to more careful scrutiny of funding plans and shorter pipelines.

- Even when the Mission funded obligations and commitments in accordance with the Agency's forward funding guidelines, unexpected delays in project implementation caused obligated/committed funds to be disbursed over longer periods than originally expected.

- Mission officials said that the Agency's requirement that deobligated funds be returned to USAID/Washington for reallocation, possibly to

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[1]The amount was calculated by subtracting one years projected average bum rate from the unliquidated balance at September 30, 1996.

other missions, gave missions an incentive to delay deobligations so that funds would be available for unplanned needs.

- Although Mission staff who participated in the annual budget process were aware of forward funding guidelines, project and contracting officers who actually execute individual project funding actions were not aware or only vaguely aware of the guidelines.

Backlog of Contract Close-outs Delayed
Deobligation of Unneeded Balances

Action by the regional contracting officer is required before the mission's financial management staff can deobligate the unneeded balances of most contracts or grants. These actions include negotiating final payments or calculating final overhead payments. At the time of our audit, according to the Regional Contracting Officer, the close-out process was backlogged with 900 obligations or commitments with outstanding balances totalling $550.45 I.. Three of the 15 unliquidated obligations selected for this review had sub-obligations among those backlogged in the close-out process. These items had unliquidated balances totalling $18,578.

We found that the contracting officer and controller's staff were working together to address this problem, but lack of staff in the contracting office precluded any immediate resolution. The contracting officer said the Mission was hiring a personal services contractor to work on reducing the backlog. With this help, she expected the backlog would be eliminated before the Mission's next Section 13 11 review.

Recommendation No. 3 We recommend that USAID/Guatemala take action to reduce the backlog of contracts, grants, and cooperative agreements awaiting close-out action.

Financial Reviews Could be Improved

In accordance with Agency guidance, USAID Controllers must establish processes for continuous reviews of obligations and at least one annual review of unliquidated balances. Project and procurement officials must join financial staff in these reviews, the results of which must be adequately documented. While conducting our fieldwork at USAID/Guatemala, we observed that certain Agency procedures related to the review and certification of obligations for project and non-project assistance were not consistent with Agency policies.

<u>Recommendation No. 4</u> We recommend that USAID/Guatemala take steps to ensure that its internal instructions and review processes comply with Agency instructions for periodic reviews of unliquidated obligations.

Agency guidance states that Section 13 11 reviews should be adequately documented to show the decisions made with regard to an obligation's validity and the need to retain its unliquidated balance. Mission controllers must assure that documentation is sufficient so that any auditor would conclude that (1) a careful review of each unliquidated obligation and commitment document was conducted, (2) the review was properly documented, and (3) the findings and conclusions were supported by the analyses and documentation.

USAID/Guatemala issued a mission order to implement this guidance at the mission level, but the order did not require adequate documentation of all reviews. Mission staff were asked to document whether the obligations and commitments they reviewed were active, expired, or other status. However, these reviewers were not required to document their decisions about retaining or deobligating funds unless the obligation or commitment. had expired. In addition, the Mission did not ensure that unexpired, unearmarked obligations were reviewed. Although the Mission conducted a quality control assessment of its fiscal year 1996 review, this shortcoming was not discovered because the reviewer only examined completed work papers and did not validate the review universe (which did not include unearmarked funds).

Management Comments and Our Evaluation

Management essentially agreed with all but two aspects of the findings and recommendations in our draft report. However, management would like to retain and use a portion of the funds that we recommended should be deobligated.

Management argues that it should be allowed to retain $336,870.85 in FY 1992 funds which remained unspent when activities under the original grant agreement were suspended. The Mission reports that it has been working hard to put the activity "back on track." We fully appreciate the Mission's desire to work with the grantee: however, discussions with Mission staff during our audit, suggested that the proposed activities will be so different from those in the original grant agreement that (according to GAO interpretations of appropriation laws) they would constitute a new obligation. As a new obligation, they would require new funds. In other words, the unspent funds associated with the original agreement could not be used to fund significantly different activities added by an amendment to the agreement. It is our opinion that, because there are no plans to complete the activities covered by the original obligation, the unspent funds associated with the original obligation should be deobligated. We, therefore, did not agree with the Mission's request that we rephrase our recommendation to allow the Mission the option of immediately deobligating the remaining funds or using them for new activities to be completed in 1998.

SCOPE AND METHODOLOGY

This audit is part of the Office of the Inspector General's (OIG) worldwide review of the Agency's obligations for project and non-project assistance. The worldwide audit is limited to obligations for project and non-project assistance which had unliquidated balances on September 30, 1996. It does not cover obligations funded with U.S.-owned local currency, obligations for disaster relief, or obligations maintained by USAID for the Trade and Development Agency.

The audit was conducted at USAID/Guatemala by staff from IG/A/PA and the Office of the Regional Inspector General/San Salvador in early May' 1997 and was performed in accordance with generally accepted government auditing standards.

At our request, USAID/Guatemala prepared a list of its obligations which had balances on September 30, 1996. The Mission's list had 230 entries with balances totalling $52.9 million. However, rather than computing and listing one balance for every obligation, the Mission's list included separate entries and balances for any unliquidated commitments (sub-obligations). As a result, the Mission's list had more entries than it had obligations. After randomly selecting 15 entries from the list of 230 entries provided by the Mission (Appendix IV), we determined whether each of the selected entries was a complete or a partial obligation. If a partial obligation, we analyzed supporting documents and interviewed relevant Mission staff to identify all other entries on the Mission's list which, when combined with the selected entry, constituted the complete obligation. Through this process, we added 21 entries to our review. In summary, we reviewed 36 entries from the Mission's list. These entries formed 15 complete obligations which had unliquidated balances totalling $14.6 million

We interviewed appropriate Mission staff about their methodology in preparing the list of unliquidated obligations and subobligations and reconciled the total unliquidated balance of the 230 entries to other Mission reports to ensure the accuracy and completeness of the balances on the Mission's list. Because the audit sample was designed as part of the worldwide audit, a materiality threshold was not established for our work at USAID/Guatemala, and our testing was not designed to provide reasonable assurance at the mission level. While conducting our fieldwork at USAID/Guatemala, we also performed limited tests of compliance with Agency and Mission procedures related to Section 13 11 reviews and pipelines reviews of obligations for project and non-project assistance.

We reviewed each obligation to determine whether it was valid when recorded, in accordance with the provisions of 3 1 U.S.C. 1501(a) and decisions of the U.S. General Accounting Office. We also reviewed each selected obligation to determine whether its balance was still needed to cover expenses anticipated during reasonable future periods and whether it had been funded in accordance with Agency forward funding guidelines. In making these decisions, we considered Agency forward funding guidelines, activity-specific budgets and spending plans, actual disbursements, progress reports, and accruals. When amounts were questioned, we interviewed relevant activity managers and contracting or grant officers. The results of field work at USAID/Guatemala will be consolidated with the results of field work conducted at USAID/Washington and other missions and used to make Agency-wide projections.

In addition to capturing information and making calculations as of September 30, 1996, we also determined whether any unliquidated balances should be deobligated or decommitted. If so, we recommended that the excess funds be deobligated or decommitted, as appropriate.

UNITED STATES GOVERNMENT

MEMORANDUM

DATE: January 13, 1998

TO: **DAVID M.** CONNER, **IG/A/PA**

FROM: **WILLIAM STACY** RHO**DES**
DIR. **USAID/G-CAP**

SUBJECT: **USAID/G-CAP** Comments on **Draft** Audit Report of **USAID/Guatemala's** Review and Certification of Unliquidated Obligations for Project and Non-project **Assistance**

We **are** pleased to note that the audit disclosed that **USAID/G-CAP** does **a good** job, generally, in reviewing and certifying its unliquidated obligations. We note, specifically, that, per the report, the **auditors, •**...**found** no invalid obligations or commitments among the obligations and commitments selected for detailed review."

Following are specific comments on **various parts of the draft report:**

1) Page 3- "Our **review** uncovered **three** obligations with balances that are no longer needed."

We consider this comment **misleading** because one of the obligations relates to an unliquidated balance of $1.73 of **a** total obligation of over **$4,000,000,** amounts not disclosed in the body **of the** report but, rather, **only in appendixes III** and IV. We did not deobligate this minor sum because it **was** obligated under **a Project** Agreement **and, as such, would have required a Project Implementation Letter to deobligate. Naturally,** for **materiality** purposes, the Mission **preferred** to **wait until after December 31,** 1007, the **PACD, to unilaterally deobligate by simple** Journal Voucher. This we did in **January, 1908. We believe the entire finding and discussion concerning the $1.73 should** be dropped **from the report and the report** should **read, "Our review uncovered two** obligation8 with balances that are no **longer** needed."

Memo to David M. Conner, IG/A/PA
January 13.1998
Pago No. 2

2) Page 3, Recommendation 1- This **recommendation refers** to three separate obligations which total **$344,368.47.**

Regarding the obligation for $1.73, **see above.**

Regarding the obligation for **$336,870.85,** we believe that the recommendation should be changed to **read,** The Mission should either immediately **deobligate** or immediately take actions to ensure that by no **later than Dec. 31,** 1998, all activities funded by this **obligation are** completed and **all residual balances are deobligated." The US Mission in Guatemala,** including **USAID, has** spent **a great deal of time and effort** to move the **activity** related to this obligation **"back on track.' In** recent months, **an external evaluation team has advised us and high** level **meetings have been held with** our partners **concerning the** activities. **We agree that the FY 92 funds Involved, are becoming old. We agree that immediate action is required and we are taking it.**

Regarding the obligation for **$7,495.89** (FY 92 funds), we agree with the recommendation that these funds should be **deobligated.**

3) Page 4, Recommendation 2.

We **agree** with the recommendation as written.

4) **Page** 7, **Recommendation** 3.

We agree with the recommendation as written.

5) Pago8 7&8, Recommendation 4.

We agree with the recommendation as written. We note **that the new SOAG format contains a clause al&wing USAJD to unilaterally deobigate excess funds.** This was **not the case until recently. Therefore, we believe it is more important than ever to periodically review unearmarked funds.**

Attached is our representation letter **as** negotiated around the time of the audit field work in **May, 1997.**

Attachment: Representation Letter

Funds Recommended for Deobligation and Deobligations Made

Obligation Number	Amount Recommended for Deobligation	Amount Deobligated After Draft Report	Reason for Audit Opinion
GA 520-0398-G-00-2280	$336,870.85		Grant was suspended in 12/95. Although the expiration date had been extended, there was no expectation that the grantee would complete the work for which the funds had been obligated
GA 520-0357	$7,495.89		Project was due to expire in May 1997 and Mission officials had no plans for using these uncommitted funds.
GA 520-0374		$1.73	Small residual balances were no longer needed.
	$344,366.74	**$1.73**	

USAID/Guatemala

Unliquidated Balances as of September 30, 1996

Item Number	Obligation Number	Unliquidated Amount
1	520-0339-C-2147 CLAPP	5247.356 07
2	520-0398-S- 1255	1,812.21
3	520-274-A-00-022 1	30,742 00
4	520-339-G-00-5356-03	60,924 30
5	520-339-G-00-5356-03	14.684 30
6	520-339-G-00-5356-04	25.8%. 19
7	AEP 5468-I-02-6004	75,000 00
8	AEP 5468-I-04-6004	100,000 00
9	AEP-5468-I-02-6004	725,598 85
10	AGR 520-0341-A-00-7041	372.63
11	CA 520-0288-A-00-2062	53,483 64
12	CA 520-0343-A-7484	35,397 94
13	CA 520-0357-A-004169	300.Wo.W
14	CA 520-0357-A-00-4169	1,000,000.00
15	CA 520-0357-A-00-4169	419.746 00
16	CA 520-0357-A-00-4169	623.93391
17	CA 520-0357-A-00-5123	250,000 00
18	CA 520-0357-A-00-5123	143,348.96
19	CA 520-0381-A-9637	40.75
20	CA 520-038 1 -A-9637	811.345 46
21	CA 520-0381 -A-%37-03	562.25
22	CA 520-0395-I 223 TNC	23.317 11
23	CA 520-0398-020-01	286,172.86
24	CA 520-0398-02 0-0 1	336,022.91
25	CA 520-0398-A-00-4085	53.192.w
26	CA 520-0398-A-00-4086	5.116.27
27	CA 520-0398-A-00-4184	6445,579 00
29	CA 520-0403-A-00-3257	1331.276 15
29	CA 520-0403-A-00-3257	500,000 00
30	CA 520-0403-A-00-3258	341.23361
31	CA 520-0404-A-00-3264	1,205,590.00
32	CA 520-0404-A-00-3264	767,659 00
33	CA 520-0412-A-00-3270	8,56871.
34	CA 520-0412-A-00-3312	546.171.23
35	CA 520-0412-A-00-3312	775,000.00
36	CA 520-0413-A-00-5122	360,000.00
37	CA 520-0413-A-00-5122	1,031,054.53
38	CA 520-0413-A-00-5130	240,000.00
39	CA 520-0413-A-00-5130	1,752,460.91
40	CA 520-0780-A-3292	7.411 36
41	CA 520-9343-A-7484 A4	42,121.18
42	CA 520-9999-A-00-6064	109,Wo.w
43	CA HRN-5974-A-00-2053	148,227.00
u	CA HRN-5974-A-00-2053	20,000.00
45	CCP-3051-Q-10-2017-00	184,191.83
46	CCP-3068-A-00-3017-00	182,037.00
47	CCP-3068-A-00-3017-03	408,538.00
48	CCP-3069-A-00-3020-03	79,927.47
49	CO 520-0357-C-00-5078	45,080.00
50	co 520-0357-C-00-5108	44,588.43
51	CO 520-0357-C-00-6094	43,077.98
52	co 520-0393-C-00-0855	989,632.W
53	co 520-0398-S-00-5099	62367.28
54	co 520-0398-S-00-5099	11,000.00
55	co 520-0403-S-00-3267	24,825.51
56	co 520-0403-S-00-3268	39,054.29
57	CO 520-0404-A-00-3265	50.W0.W
58	CO 520-0404-A-00-3266	11,269.60
59	CO 520-0407-C-00-5015	$340,169.12
60	CO 520-9999-C-I 12	18.723.39
61	CO 520-9999-C-00-6087	138,043.00
62	co 596-0150-Q-01-1133	22.059.47
63	CO HRN-5966-O-00-3039	4,492.38
64	CTR 520-0286-7021 A#6	307,778.89
65	CTR 520-0341-A-00-7041	77,365.78
66	CTR 520-0393-C-00-0855	160,014.36
67	CTR 520-0398-C-00-1255	21.522.39
68	CTR 520-0398-C-00-2293	247,892.00
69	CTR 520-0398-C-00-2293	28,473.59
70	CTR 7021 AMEND#5 WOCC	52.736.w
71	CTR-520-0341-S-00-0631	73,506.02
72	DHR-5728-Z-00-7014	435.58
73	DPE 3052-A-0014 JOHN H	13,329.33
74	DPE-3024-Z-00-8078-00	50.04
75	DPE-3024-Z-00-8078-00	15,000.00
76	DPE-3024-Z-00-8078-00	2,220.00
77	DPE-3035-Q-19-0054-00	10,451.51
	Column Totals	$19,165,270 53

Item Number	Obligation Number	Unliquidated Amount
78	DPE-5834-Z-00-0008	6.375 35
79	DPE-5972-Z-00-7070-10	80 43
80	GA 520-0274-G-3078-08	15,126 00
81	GA 520-0288-G-00-3037	81,967 24
82	GA 520-0339-G-5356	750.000 00
83	GA 520-0341-A-00-7614	147.577 92
84	GA 520-0353 AMEND 1	262.44
85	GA 520-0353 AMEND 3	767.6% 42
86	GA 520-0357 MOH	209,984.17
87	GA 520-0357 MOH	287,176.34
88	GA 520-0357 MOH	507,976.82
89	GA 520-0357-G-00-2312	753,154.89
w	GA 520-0357-G-00-2312	3,577,059.00
91	GA 520-0357-G-00-2312	225.000.W
92	GA 520-0357-G-00-3222	248,879 32
93	GA 520-0364-G-7485	993 02
94	GA 520-0374	1,226,268.42
95	GA 520-0374	2.735.628.33
96	GA 520-0374	169,489.71
97	G A 520-0374	3,747 79
98	G A 520-0374	146,126.17
w	GA 5204374 AMEND # 2	0 47
100	GA 520-0374 AMEND # 2	810 70
101	G A 520-0383-G-00-2079	3,682.00
102	GA 520-0384-G-8587-03	16,306.44
103	GA 520-0395 AMEND 1992	2,901.27
104	GA 520-0395 AMEND#1 91	47.462.84
105	GA 520-0395 AMEND#2 92	474.027.25
106	GA 520-0395 CONAMA	400,000.00
107	GA 520-0395 CONAMA	495,249.76
108	GA 520-0395 MAYA BIOS	1,400,000.00
109	GA 520-0395 MAYA BIOS	5.96
110	GA 520-0395 MAYA BIOS	109.834.62
111	GA 520-0395 MAYA BIOS	2,752,204.09
112	GA 520-0398-G-00-2280	336,870.85
113	GA 520-0399	1,278,434.24
114	GA 520-0399	793,905.80
115	GA 520-0399	2.298.w
116	GA 520-0399	298.713.53
117	GA 520-0399	$1,644,989.55
118	GA 520-0399	103,602.80
119	GA 520-0399	228,738.00
120	GA 520-0399	566,053.84
121	GA 520-0403-93-044	432.081 .58
122	GA 520-0403-93-044	387,559.22
123	GA 520-0407	535,693.97
124	GA 520-0407	633.230.00
125	GA 520-0407-93-046	691,212.39
126	GA 520-0407-93-047	631,134.21
127	GA 520-0412-93-049	403,792.24
128	GA 520-9999-G-00-4175	29,693.00
129	GA-520-0332 67	4.00
130	GRANT 520-0353 AMEND#2	118.149.31
131	GRANT 520-0381 MOF	48164
132	GRANT 520-0381 MOF	500,000.00
133	GRANT 520-0384-G-8583	2,879.00
134	GRANT 520-0384-G-8583	20,933.00
135	GRANT AGR 520-0374	0.77
136	GRANT AGR 520-0374	0.49
137	HRN-5966-Z-03-3039-00	56,712.86
138	IAA USAID/USIA 632(B)	47.000.w
139	IPA/JCC FRED MANN	48,798.54
140	IQC 520-0395-I-01-4113	2,328.96
141	IQC-520-0000-I-06-3071	795.78
142	L/C72001642 CA 1224 CI	85,086.85
143	LA 520-T-044B	907,585.30
144	LA 520-T-044D	183,678.40
145	LAC-0032-C-00-9036ACAD	423.33
146	LAC-0286-P-AG-6068 A#4	67,717.00
147	LAC-0332-P-AG-9002	29336.66
148	LSGA 520-0398-020 AM#2	663,941.60
149	LSGA 520-0398-92-037	67,409.57
150	LSGPA 520-0398-020	87,500.00
151	MOO 520-0145-08-94	41.90
152	MOO 520-0357-05-95	3,918.00
153	MOD 520-0357-05-95	19.66
154	MOO 520-0357-06-96	2,265.00
		$29.457.975.01

Item Number	Obligation Number	Unliquidated Amount
155	MOD 520-0357-1 O-94	13.366 34
156	MOU 520-0145-95-26	3.792 59
157	MOU 520-0145-96-01	7,413 00
158	MOU 520-0145-96-02	8.237 00
159	MOU 520-0145-96-03	4,942 00
160	MOU 520-0145-96-04	7.413 00
161	MOU 520-0145-96-05	7.413 00
162	MOU 520-0145-96-06	7.413.00
163	MOU 520-0145-96-07	8.462 00
164	MOU 520-0145-96-08	8.237 00
165	MOU 520-0145-96-09	9.06100
166	MOU 520-0145-96-10	6,590 00
167	MOU 520-0145-96-11	7.908 00
168	MOU 520-0145-96-12	8,278 00
169	MOU 520-0145-96-13	7.413 00
170	MOU 520-0145-96-14	6.590 00
171	MOU 520-0145-96-15	5.766 00
172	MOU 520-0145-96-16	6.237 00
173	MOU 520-0145-96-17	6,237 00
174	MOU 520-0145-96-18	6,237 00
175	MOU 520-0145-96-19	58,237 00
176	MOU 520-0145-96-20	7,578 00
177	MOU 520-0145-96-21	7.413.00
178	MOU 520-0145-96-22	6,590.00
179	MOU 520-0145-96-23	9,061.00
180	MOU 520-0145-96-24	9,061.00
181	MOU 520-0145-96-25	7,413.00
182	MOU 520-0145-96-26	6,590.00
183	MOU 520-0145-96-27	60.06
184	MOU 520-0145-96-28	4,942.00
185	MOU 520-0145-96-29	7,413.00
186	MOU 520-0145-96-30	9.226 00
187	MOU 520-0145-96-31	1,071.00
188	MOU 520-0145-96-32	5,795.00
189	MOU 520-0145-96-33	8,278.W
190	MOU 520-0145-96-34	8,278.00
191	MOU 520-0145-96-35	6,623.00
192	MOU 520-0145-96-36	0.270.W
193	MOU 520-0145-96-37	8,278.00
194	MOU 520-0145-96-38	6,623.W
195	MOU 520-0145-96-39	5,795.00
196	MOU 520-0145-96-40	8,444.00
197	MOU 520-0145-96-41	9,108.00
198	MOU 520-0145-96-42	3.311 .00
199	MOU 520-0145-96-43	7.450.w
200	MOU 520-0145-96-44	60.84
201	MOU 520-0145-96-45	7,450.00
202	MOU 520-0145-96-46	8,276.W
203	MOU 520-0145-96-47	6,623.00
204	MOU 520-0145-96-48	5,795.00
205	MOU 520-0145-96-49	6,623.W
206	MOU 520-0145-96-50	2,483.00
to?	MOU 520-0145-96-51	9,167.00
208	MOU 520-0145-96-52	6,667.00
209	MOU 520-0145-96-53	4,167.00
210	MOU 520-0145-96-54	lo.Wo.w
211	MOU 520-0145-96-55	10,000.00
212	MOU 5200145-96-S	5.Wo.w
213	MOU 520-0145-96-57	10,000.00
214	MOU 520-0145-96-58	10,000.00
215	MOU 520-0145-96-59	9,167.W
216	MOU 520-0145-96-60	10,000.00
217	MOU 520-0145-96-61	10,000.00
218	MOU 520-0145-96-62	10,000.00
219	MOU 520-0145-96-63	lo.Wo.w
220	MOU 520-0145-96-64	5,833.w
221	MOU 520-0145-96-65	10,000.00
222	MOU 520-0145-96-66	7,500 00
223	OPG 520-0288-G-6062	35262.03
224	PA LAC-0341-P-AG-8028	41,017.65
225	PO 520-9999-O-00-2281	6,494.00
226	SOAG 520-0413	535,134.00
227	SOAG 520-0413	214.W0.W
228	SOAG 520-0413	1,000,000.00
229	SOAG 520-0413	250,252.00
230	SOAG 520-04 13	1,676,614.00
		$4 257.447 51

Randomly Sampled	15	Items	$3,764,076.11
Items Reviewed	36	ttems	$14,586,629.74
Universe Total	230	Items	$52,880,693.05