

European NGO confederation
for relief and development



Confédération européenne des ONG
d'urgence et de développement

4th Monitoring Report on Examples of CSO Experiences with EU Delegations

September 2010

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Introduction

The Funding for Development and Relief (FDR) working group of CONCORD has been monitoring the experiences of Civil Society Organisation (CSOs) members with regard to the decentralized management of EC calls for proposals and EC funded contracts since the end of 2005. The original objectives of this exercise, which remain relevant for the year 2010 as well, are to help to improve the quality of the work of CSOs and EU delegations by identifying issues that regularly cause problems, and propose general solutions that would improve good practice. By identifying both weaknesses and examples of positive experiences, it is hoped that the monitoring process can help foster good management practices in a sustainable way.

This fourth report uses testimonies submitted by CSOs and their partners, of examples of both good and bad practice covering the years 2009 and 2010. It continues the approach agreed by the FDR, that depositions from CSOs would remain anonymous, and that specific EU delegations would not be linked to cases. This report focuses principally on issues concerning contract management, and should be read in tandem with the second CONCORD report, examining calls for proposals for the same period.

Findings: A total of 93 testimonies have been received from 32 CSOs in 10 different EU Member States including collective experiences provided through some Brussels based networks of CSOs and comments directly from one overseas partner. This compares with 84 testimonies received for the third report (2007/08). Most of these cover a number of issues, both positive and negative, concerning specific experiences with delegations, as well as making more generalized points about particular regulations, formats and systems. Examples of this report relate to work in 48 different EU partner countries (compared to 43 for the third report). Out of these, 21 countries get one or more positive mentions. Interestingly, there is a big increase in examples provided for Latin American countries – up from 10 in the third report to 22 in the present 2009/10 report; and a corresponding decrease in examples for Asian countries, down from 27 examples to 21. (Please refer to Annex I for list of countries and testimonies).

The questionnaire provided to platforms for circulation to their members invited comments on any topic concerning the decentralized management of EC calls for proposals and grants, but a number of suggestions for topics were made, guided by the preoccupations of CSOs that have become apparent through both the CONCORD FDR working group meetings and the preparatory consultations for the Structured Dialogue - Quadrilogue.

We realize that with such a small number of testimonies, we cannot make any firm conclusions from a statistical analysis, and therefore this report serves mainly to provide information on cases which constitute on-going concerns for CSOs.

September 2010

Key issues from 2009/10 monitoring

We can report positively that some issues which caused great concern in the third Deconcentration report (2007/08) appear to be receding, e.g. problems over setting up bank accounts, problems negotiating start dates for contracts, confusion over the different versions of the Standard Contract (SC). There are also less general concerns about poor communication with EU delegations. On the other hand, as contracts now being implemented are financed by the funding instruments established under the 2007-2013 financial perspective, new issues have arisen such as the ineligibility of VAT. Some issues never disappear, such as those regarding imposition of additional rules and differing interpretation of rules.

1. Financial Management

Delegations: Azerbaijan, Bolivia, Colombia, Ecuador, Egypt, Ethiopia, Haiti, Honduras, Kyrgyzstan, Lebanon, Moldova, Rwanda, Sierra Leone, Sri Lanka, Sudan, Vietnam.

1.1. Reporting requirements

Additional reporting: There are 7 specific cases of requests for additional reports, usually on a quarterly basis. This was a key concern for Civil Society Organisations (CSOs) two years ago and continues to be so. The Standard Contract (SC) requirement is for annual reports and thus additional demands should be the subject of derogation to the contract. This is rarely the case and demands for additional reporting are imposed post signature of the contract. In some cases, monthly reporting has been requested. This is onerous for CSOs and their partners, and despite their efforts, feedback on reports is rare.

Some delegations request different forms to be used (not to be found in the annexes to the SC). There are two examples of the delegation requesting an inception report, in one case accompanied by a baseline survey. In another case, a tailor-made Monitoring and Evaluation package was added to the standard documentation. These requests were not necessarily viewed negatively and one respondent felt that an inception report could be a useful tool, but when these demands are imposed post contract, there can be budgetary, staffing and planning constraints.

Reporting on unit costs: This monitoring exercise has received evidence from one CSO who had been told that the unit costs of the line items in their budget were a maximum amount that could not be exceeded. The issue of how to report on unit costs in financial reports has been discussed between CONCORD FDR and AIDCO in the past, and AIDCO has confirmed that the budgeted unit cost is an average cost (meaning that the 15% variance rule applies to total expenditure as per the main budget heading), but this information does not necessarily reach delegations. Unit costs seem to cause confusion also when it concerns revision of budgets.

One delegation has provided its own templates for budget revision, which results in two sets of unit costs for actual costs and forecast costs. The same delegation has also made a requirement to report against unit costs for cumulative expenditure. Many CSOs feel that the general requirement to report against unit costs is onerous and not particularly informative given that the unit costs in the body of the report are in local currency to be compared to the budgeted unit costs which are in Euro.

Exchange rate system: Two respondents wished to raise the problem of the current system for calculating exchange rates to be used in reports. These can cause exchange rates losses in some situations for which there is no compensation. Some CSOs are in favour of a return to a weighted average exchange rate system based on exchange rates at the time of transfer of funds as the best way of protecting against such losses. The issue of exchange rates has been discussed between AIDCO G7 and CONCORD FDR ¹, and although it was made clear that no change to the current rules can be made until the new Financial Regulation comes into force, it was also stated that the authorising office of the Contracting Authority can decide on a case by case basis what system to use. One example was given of a delegation that was prepared to allow the use of monthly rates. It would be good to know if delegations generally are aware of the possibility of flexibility here.

1.2. Incorrect interpretation of the SC Annex II

7% administration levy: Despite the wording of Article 14.4 ² of the SC, there are still delegation staff who insist on itemization of the flat-rate 7% administrative levy. There are variations on this theme for example, a case where the CSO was told that the costs of expatriate salaries must be deducted from the total direct costs on which the 7% levy could be charged.

Reporting intervals: It is clear from Article 15.1 that an interim financial and narrative report can be submitted once 70% of the previous tranche of funds has been spent (and 100% of any previous payments applying the correct EC percentage contribution). However, the interpretation of this appears to be problematic for some and it has transpired that CSOs have been made to report at 12 month intervals, even though it is advantageous for them to report earlier (for cash flow purposes)³. In one case, the CSO had also paid for the audit to accompany the report and was then made to pay for another audit for the 12 month period. Given time and budgetary constraints this is intransigent. The Joint AIDCO FDR Workshop confirms that payment requests can be submitted once 70% is spent.

1.3. Audit requirements

This seems to be a problem in Latin American countries in particular, although on the whole there are far less problems in this area than in the past. This seems to indicate more recent versions of the SC are clearer. The problem usually arises when the delegation demands annual audits even though the SC does not require these for grants under €750,000. In one case the CSO was able explain the correct interpretation of the contract and reverse the decision. There is also lack of clarity in delegations about what to do if the CSO's budget contains a provision for annual audits, even if not obligatory for the release of interim payments. It seems reasonable that these audits are provided for information purposes but release of funds should not be contingent on their approval.

1. SC Version 2008 Article 14.4 'The flat-rate funding in respect of indirect costs does not need to be supported by accounting documents.'
2. Nevertheless, a good communication between the NGO and the Delegation is always important and, in order to avoid any unnecessary misunderstandings, the NGO should clarify beforehand to the Delegation if they want to report .
3. SC Version 2008 Article 14.2 relating to eligible costs. 'the cost of staff assigned to the Action, corresponding to actual gross salaries, including social security charges and other remuneration-related costs' earlier than 12 months.

1.4. Delays in processing reports

There were 3 instances of delegations delaying the processing of reports. In one case, the delegation is so slow processing the second year report that the 3 year project has now come to an end. In another case this was due simply to the fact that the report got lost between the reception desk and the office upstairs. Sadly, the CSO was made to feel that this was their fault and had to submit another report.

There were also a number of more generalized remarks made about the problem of small, incremental delays that occur when delegation staff, instead of circulating reports and consolidating the comments to be sent out to the CSO, send out comments one by one over a number of weeks. These can cause considerable delays to the approval of the report and release of funds. In theory a report can be considered approved, if no comments are received within 45 days of its receipt. In practice, this rule may be disregarded and it is difficult for a CSO to challenge requests for additional information or clarifications even if the 45 days have elapsed, as they are in the less powerful position of needing to ensure transfer of funds as soon as possible. This situation can be more difficult if there is disagreement or lack of clarity about when the report was actually received by the EC.

2. Additional rules

Delegations: Bolivia, Lebanon, Pakistan, Peru, Rwanda and Sri Lanka.

2.1. Additional rules regarding salaries

These are various, such as the request to cap both local and expatriate salaries to a ceiling imposed by the delegation. Some Delegations have imposed that if less than 50% of a person's salary is used for an EC project, then these costs should come from the 7% administrative levy. There are also two cases where the costs of expatriates' families have been refused, one at contract negotiation stage, even though the project had been accepted for funding and one at contract amendment stage. There is nothing in the SC Article 14.2² to say that these will not be covered nor had such provisos been put in the guidelines to the call. There is also a lack of clarity over whether staff based at Headquarters can be included in the direct costs of a project if they are directly responsible for implementation of the project. Some funding instruments/delegations accept this while others may not.

2.2 Local office costs

This continues to be a problem. Some delegations, but not all by any means, insist that the applicant's local office costs must come from the 7% administrative levy.

2.3. Requirement that CSO provide a letter at time of contract signature, assuring all co-financing

We have been provided with one example of a CSO who was requested to supply a letter prior to contract signature, assuring their co-financing. CONCORD opposes the imposition of this requirement as it is unrealistic for smaller CSOs signing multi-year contracts to be able to guarantee all co-financing at the outset.

2.4. Request that funds in the budget be split

One CSO was requested to provide additional budget information at the proposal writing stage, showing the percentage split between funds to be spent in the region and in the EU. Subsequently the CSO was informed that at least 40% must be spent in the region, although the guidelines to the call for proposals did not state this. The percentage of funds to be spent locally is entirely reasonable, but we are concerned about a tendency to apply more unwritten rules.

2.5. Transfer of assets at the end of the project

Insistence that notarized documents were required, even though there were 15 partners, incurring considerable expenses not budgeted for.

2.6. Misunderstanding of rules

We acknowledge that there is often high turnover of staff in some EU delegations (at least 3 testimonies brought this up as a side issue) and that both CSOs and delegation staff can misinterpret rules. We hope that there is good humour and a willingness to climb down from both sides when this happens. One delegation managed to attach standard documents from different versions of the SC to a contract but was unwilling to do anything about it.

3. Contract amendments

Delegations: Lebanon, Ethiopia, DRC, Haiti, Honduras, Uganda.

3.1. Templates for budget amendments

Two examples mention being asked to fill in templates to request budget amendments. These are not complaints as such, but more a request that these be standardized and made annexes to the SC, including a plea that they are not overcomplicated as in the case (mentioned above) where different unit costs were required.

3.2. Delays in getting amendments

This continues to be a major concern for CSOs. Although the SC says that an amendment must be requested at least one month before applying the change, CSOs know from experience that it is best to do this well in advance, e.g. at least 6 months before the change is required, as delegations can be very slow in processing requests. However, one delegation refused to entertain a request for an amendment (for a no-cost extension) that was made one year before the end of implementation saying that this was premature. The request was again refused at 6 months. When it was finally permitted and processed, the end of the contract had gone by and the project had to be closed. A second example of the project being forced to close because the approval arrived too late was also submitted. Three other examples were given of generalized delays, which can lead to paralysis of the project while the CSO waits for the go-ahead or otherwise.

4. Delays in processing contracts & payments & other communications

Delegations: Bangladesh, Guinea Bissau, Haiti, Papua New Guinea and Zimbabwe.

4.1. Contract negotiation stage

We received one example where the delegation took more than 6 months to process the contract, which caused severe problems for the local partner. However, they did apologize and undertook to do what they could to minimize further problems.

4.2. Three examples of late payment of the balance of a contract

In one case, payment of the balance is still outstanding almost two years after the project ended. The delegation will not reply to requests for clarification and neither has the CSO been told that there is anything wrong with their reporting. In a second instance, the delegation is one year late with a payment. Another example speaks of a 30 month delay to get the balance of a contract paid. These kind of delays are not acceptable and can cause severe liquidity problems as CSOs need to advance from their own funds the payment of the last activities.

4.3. Delays in receiving the first payment of a contract

This is due to delegation staff not being up to date with changes in procedures. The Annex V Payment Request is no longer required for the first payment. The delay is compounded when the staff person simply does not react.

Communications: It is generally frustrating for CSOs when delegation staff do not reply to their emails/calls regarding requests for clarification or do not ensure correct cover when staff take vacation – so that CSOs are kept in the dark as to why no one responds.

5. Procurement and VAT

Delegations: Bolivia, Colombia, Ecuador, Honduras, Kenya, Lebanon, Lesotho, Kyrgyzstan, Moldova, Nepal, Pakistan, Rwanda, Sudan, Thailand, Vietnam, Uganda.

5.1. Certificates of origin

Two delegations have demanded that CSOs provide certificates of origin for all equipment, including items of a unit value of less than €5,000⁵. Another delegation delayed unreasonably over a request for derogation to the contract regarding origin of goods, where the CSO needed to purchase equipment that originated from a country not accepted under the applicable regulation for the funding instrument.

5.2. Value Added Tax (VAT)

14 testimonies brought up the issue of non eligibility of VAT. We know that the current regulations for both DCI and EIDHR do not allow for taxes, including VAT, to be covered by an EU funded budget, and that therefore the grant beneficiary and their partners must either get exemption or cover these costs themselves. There has already been an exchange of letters between CONCORD and AIDCO on this issue, although at present there has been no change in the rules. Therefore the evidence gathered under this report serves simply to provide further proof (if it were needed) that this is an issue of continuing concern, not to mention hardship for many CSOs.

Comments fell into the following categories:

- The delegation advised/helped the CSO to apply for exemption from taxes.
- The delegation was unhelpful and did nothing.
- The delegation staff interpreted the rules liberally to help CSOs

CSOs fear raising the issue in case they get wrong interpretations

Different delegation staff said different things about VAT exemption and some clearly did not understand the rules and so the CSO still did not know what to do.

Whereas the EU CSO might stand a change of getting exemption, it is almost impossible for local partners, especially if they are in remote areas. This proves that the regulation is even more discriminating for local organisations, who cannot get exemptions and have lower financial capacities to pay taxes themselves.

The bureaucracy, even if exemption is granted, can be crushing e.g. having to apply monthly to the local tax authorities, in advance of purchase, for tax exemption which may or may not be granted. The CSO in this case had to decide whether to pay taxes or incur considerable delays in project implementation.

6. Calls for Proposals and PADOR

The report specifically covering calls for proposals ⁶ reports in more detail on this aspect of decentralized proposal and contract management. As feedback had been specifically requested on the call for proposal system as managed by delegations, altogether 26 of the respondents included remarks on this. 4 CSOs commented on PADOR. The principle points made include:

Response by delegations to CSOs' request for further clarification on the reasons for rejection of their proposals: As we can see from positive comments below, a number of delegations have been cooperative in doing this. Others have ignored requests despite the fact that Call Guidelines state this as a right for failed applicants.

6. CONCORD report on « Monitoring the Non-State Actors and Local Authorities Thematic Programme Calls for proposals 2010 », September 2010.

Consultation with CSOs, both local and international concerning priorities and focus of calls for proposals. This continues to be almost minimal with the exception of one delegation. It is still the norm therefore for CSOs to be informed but not consulted. Two CSOs have commented that CSOs working in a particular country have knowledge and experience of local conditions and priorities and can be a valuable resource for delegations in the determining of strategies and annual action plans.

Inconsistency in the scoring of concept notes and proposals: Proposals scored high at concept note stage and rejected for relevance at full proposal or the same proposal resubmitted scored markedly different scores.

Comments on PADOR related mainly to the difficulties of getting local partners registered in time, given problems with connectivity. Several comments welcomed the new flexibility introduced in 2010 enabling partners to register at full proposal stage, although currently it is still necessary to be vigilant that this change has been applied to all calls for proposals as in some cases it has not, or it is not entirely clear.

One respondent felt that the user guide on the PADOR website was not easy to follow and its language too 'legalistic'.

The PADOR system is less user friendly for Local Authorities as it tends to be geared towards CSOs.

There can be a problem with the 3-month life of the PADOR password, particularly for local partners, who may not access the site that frequently.

There should be a facility to enable annual reports to be uploaded on PADOR as these still have to be sent in paper form.

On the whole the PADOR helpdesk has been found to be helpful and informative by CSOs submitting requests for clarification although one respondent commented that their advice tended to be rather 'standardized'.

7. Positive points

Many comments brought out positive points regarding dealing with EU delegations. The list below flags up the different types of comments raised:

- ◆ Excellent and speedy support from finance and contract section for budget revision and use of contingency (Mongolia/Beijing)
- ◆ Timely support to fine-tune the logframe, speedy processing of reports, helpful when approached for clarifications, regular field visits. (Cambodia/Bangkok)
- ◆ Helpful over dealing with a procurement problem (Tanzania)
- ◆ Overall very good communication and coordination (Tajikistan, Kyrgyzstan, Azerbaijan and Georgia)
- ◆ EU Delegations gave feedback on CSOs (failed) proposals – concept notes and full proposals (Rwanda, Sierra Leone, Serbia, Bosnia Herzegovina and Zimbabwe)
- ◆ “Although they initially did not reply to our letter requesting more explanations for rejection of our concept note, when we approached them again we had a helpful face to face meeting” (Sierra Leone)
- ◆ EU Delegation gave helpful information on VAT (Sri Lanka)
- ◆ The delegation helped an NGO based in a remote area with the management of a local tendering process for construction works. (Guinea Bissau). Staff were also helpful with providing other clarifications.
- ◆ Help in processing an addendum for a newly approved project to make it more viable (Swaziland)
- ◆ Pro-active communication and good informal advice at full proposal writing stage (Uganda)
- ◆ The delegation takes a pro-active role in monitoring the contract. Have provided support in getting VAT exemption (Lebanon)
- ◆ Extensive comments in rejection letter, and generally speaking good management from the Lima delegation (Peru)
- ◆ Very clear and helpful on financial reports (Pakistan)
- ◆ EU Delegation consulted NGOs with regard to the thematic focus of their calls; EU delegation patient and supportive in explaining procurement rules; continuous support and appreciation of the project activities, good communications (Rwanda)
- ◆ Overall very positive experience, regular flow of information from delegation, feedback is constructive and timely (Angola)
- ◆ Excellent cooperation with EU delegation, staff keen to provide appropriate support and pragmatic working style (Laos)

A delegation reviewed a procurement procedure and reclassified the tender procedure as a supply instead of a service contract. This resulted in a high value contract, requiring two open tender procedures. The tender procedures caused some delay in the project. However, the delegation agreed an amendment to the contract to extend the time frame beyond the maximum period generally allowed.

8. Key Issues from this report.

- ◆ **Need for standardization and/or clarification** of certain rules: EU Delegations are creating forms and templates, and in some cases imposing additional requirements for reporting (with the tendency to micro-manage). There is a lack of clarity/consistency about the possibilities of claiming for local office costs and some types of salary costs. There is clearly a need to provide EU staff responsible for managing contract with regular updates and clarifications of Standard Contract rules, to minimise ad-hoc and incorrect interpretations.
- ◆ **VAT:** The norm would seem to be that a majority of CSOs and their partners are unable to get exemption status for VAT and duties ¹². The varying approaches by delegations are in themselves a concern, some are more to the CSO's favour than others, and there is no doubt support for the CONCORD Reader on the Standard Contract; a request to delegations to respect that many CSOs do not wish to raise the subject for fear of making the situation worse. This issue can lead to major additional expenditures (not budgeted for) by CSOs.
- ◆ **Respect for the Standard Contract** and correct interpretation of regulations: There are a number of cases where rules are clearly not respected by delegation staff, for example regarding the use of the 7% administrative levy, procurement rules and audit.
- ◆ **Delays:** Delays occur with the processing of amendments for budgets and no-cost extensions in particular, and in some cases with the processing of reports and payments. These situations are often accompanied by a lack of communication by delegation staff in response to CSO's requests for the status of the contract. Delays in payments can cause considerable hardship for CSOs, who do not have sufficient unrestricted funds to keep cash flow going. Delays in amendments can leave a project marking time while they wait for permission to make changes.

Review of recommendations from 2007/08 report

The third CONCORD Deconcentration report made four recommendations, including a plea for improved consultation and dialogue with CSOs for planning and calls for proposals; AIDCO contractual obligations regarding timely assessment of reports and release of funds, and finally the establishment of a Code of Good Practice for Delegation/CSO contract management.

We can report that AIDCO has provided official support for the Reader on the Standard Contract. The Civil Society Help Desk (CiSoCH) has been established in Wikipedia format ⁸, providing some short explanations and links to the EuropeAid website. AIDCO has also started an FAQ site on grants which provides some useful information on its standard procedures, although neither facility is able to provide interpretations of some of the more grey areas of contract management. A Code of Good Practice for delegations and CSOs for contract management would still be an excellent innovation to consider.

With regard to the request for improvements in respecting contractual obligations, the evidence from this report would indicate, with some notable exceptions, that there has been some overall improvement in processing of reports although there are still problems particularly over amendments.

The issue of improved dialogue and consultation with CSOs in the planning of calls for proposals has been dealt with in the sister report to this, 'Monitoring the Non-State Actors and Local Authorities in Development Thematic Programme Calls for Proposals 2010'. Feedback from CSOs respondents show that there has been very little improvement in genuine consultation and dialogue between CSOs and delegations with regard to planning calls for proposals.

Recommendations for 2010

- ⇒ AIDCO to re-consider establishing a Code of Good Practice to cover communications between delegation staff and contract beneficiaries, adherence to established regulations, respect for time limits in contractual procedures, dealing with disputes etc.
- ⇒ AIDCO to ensure that delegation staff who manage contracts are provided with regular updates when fresh guidance is issued centrally regarding interpretation of the Standard Contract requirements.
- ⇒ Standardization of / creation of templates for budget amendments / budget reallocations, timesheets to be included in the annexes to the Standard Contract.
- ⇒ If additional contract management requirements are imposed, such as additional reporting, that these are made known in the guidelines to calls for proposals, or at least during contract negotiations and should be mentioned in the specific conditions of the contract.
- ⇒ Speedy resolution of the VAT issue in order to avoid transferring even longer the tax payment burden onto grant beneficiaries.

Funding for Development and Relief Working Group (FDR) of CONCORD

September 2010

Annex I: Countries mentioned in testimonies.

ACP countries			Neighbourhood countries		
	Examples	Positive		Examples	Positive
Angola	1	√	Azerbaijan	1	√
Burundi	2		Belarus	1	
DRC	1		Egypt	1	
Ethiopia	1		Georgia	1	√
Guinea Bissau	1	√	Lebanon	3	√
Haiti	4		Moldova	1	
Kenya	4		Total	8	
Lesotho	2				
Malawi	1		Accession countries		
Niger	1		Bosnia/H	2	√
PNG	1		Serbia	1	√
Rwanda	5	√	Multi-country	1	
Senegal	1		Total	4	
Sierra Leone	3	√			
Sudan	2				
Swaziland	1	√			
Tanzania	1	√			
Timor Leste	1				
Uganda	2	√			
Zambia	1				
Zimbabwe	2	√			
Total	38				

Countries in Asia					
Afghanistan	1				
Bangladesh	1				
Cambodia	3	√			
Kyrgyzstan	1	√			
Laos	2	√			
Mongolia	1	√			
Myanmar	1				
Nepal	1				
Pakistan	2	√			
Sri Lanka	3	√			
Tajikistan	1	√			
Thailand	1				
Vietnam	3				
Total	21				
Countries in Latin America					
Bolivia	4				
Colombia	4				
Ecuador	5				
Honduras	1				
Nicaragua	1				
Peru	7	√			
Total	22				
Total countries: 48					
Total examples: 93					